

NOTICE OF MEETING

Meeting	Audit Committee
Date and Time	Thursday, 7th March, 2024 at 2.00 pm
Place	Ashburton Hall - HCC
Enquiries to	members.services@hants.gov.uk

Carolyn Williamson FCPFA
Chief Executive
The Castle, Winchester SO23 8UJ

FILMING AND BROADCAST NOTIFICATION

This meeting may be recorded and broadcast live on the County Council's website and available for repeat viewing, it may also be recorded and filmed by the press and public. Filming or recording is only permitted in the meeting room whilst the meeting is taking place so must stop when the meeting is either adjourned or closed. Filming is not permitted elsewhere in the building at any time. Please see the Filming Protocol available on the County Council's website.

AGENDA

1. APOLOGIES FOR ABSENCE

To receive any apologies for absence.

2. DECLARATIONS OF INTEREST

All Members who believe they have a Disclosable Pecuniary Interest in any matter to be considered at the meeting must declare that interest and, having regard to Part 3 Paragraph 1.5 of the County Council's Members' Code of Conduct, leave the meeting while the matter is discussed, save for exercising any right to speak in accordance with Paragraph 1.6 of the Code. Furthermore all Members with a Personal Interest in a matter being considered at the meeting should consider, having regard to Part 5, Paragraph 4 of the Code, whether such interest should be declared, and having regard to Part 5, Paragraph 5 of the Code, consider whether it is appropriate to leave the meeting while the matter is discussed, save for exercising any right to speak in accordance with the Code.

3. MINUTES OF PREVIOUS MEETING HELD ON 14 DECEMBER 2023 (PUBLIC) (Pages 5 - 10)

To confirm the public minutes of the previous meeting.

4. DEPUTATIONS

To receive any deputations notified under Standing Order 12.

5. CHAIRMAN'S ANNOUNCEMENTS

To receive any announcements the Chairman may wish to make.

6. INFORMATION COMPLIANCE - USE OF REGULATED INVESTIGATORY POWERS (Pages 11 - 16)

To receive the quarterly update on the County Council's use of regulated investigatory powers.

7. EXTERNAL AUDIT 2022/23 - VALUE FOR MONEY REPORT (Pages 17 - 50)

To receive a report from the External Auditors presenting the interim Value for Money Report for the year ending 31 March 2023.

8. EXTERNAL AUDIT PLAN 2023/24 (Pages 51 - 108)

To receive a report from the External Auditors presenting the outline external audit plan for Hampshire County Council for the year ending 31 March 2024.

9. INTERNAL AUDIT PROGRESS REPORT (Pages 109 - 130)

To receive a report from the Deputy Chief Executive and Director of Corporate Operations providing an overview of internal audit activity against the assurance work completed in accordance with the approved audit plan 2023-24 and an overview of the outstanding management actions.

10. INTERNAL AUDIT CHARTER (Pages 131 - 144)

To receive a report from the Deputy Chief Executive and Director of Corporate Operations presenting the Internal Audit Charter 2024 – 2025, in accordance with the requirements of the Public Sector Internal Audit Standards.

11. TREASURY MANAGEMENT STRATEGY STATEMENT 2024/25 TO 2026/27 (Pages 145 - 176)

To receive a report of the Deputy Chief Executive and Director of Corporate Operations presenting the Treasury Management Strategy Statement for 2024/25 to 2026/27.

12. MINUTES OF THE HAMPSHIRE PENSION FUND PANEL AND BOARD MEETING - 29 SEPTEMBER 2023 (PUBLIC) (Pages 177 - 186)

To receive the public minutes of the Hampshire Pension Fund Panel and Board meeting held on 29 September 2023.

13. AUDIT COMMITTEE REVIEW (Pages 187 - 200)

To receive a report from the Deputy Chief Executive and Director of Corporate Operations advising the Audit Committee on the results of a review of the Audit Committee's working practices in the light of recent guidance issued by CIPFA and the commitment in the Annual Governance Statement 2022-2023 to review the Audit Committee's Terms of Reference.

14. EXCLUSION OF THE PRESS AND PUBLIC

To resolve that the public be excluded from the meeting during the following item of business, as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during this item there would be disclosure to them of exempt information within Paragraphs 3 of Part 1 of Schedule 12A to the Local Government Act 1972, and further that in all the circumstances of the cases, the public interest in maintaining the exemption outweighs the public interest in disclosing the information, for the reasons set out in the exempt minutes.

15. AUDIT COMMITTEE REVIEW - EXEMPT APPENDIX (Pages 201 - 282)

To receive an exempt appendix to the Audit Committee Review (Item 13)

16. MINUTES OF PREVIOUS MEETING HELD ON 14 DECEMBER 2023 (EXEMPT) (Pages 283 - 284)

To confirm the exempt minutes of the previous meeting.

17. MINUTES OF THE HAMPSHIRE PENSION FUND PANEL AND BOARD MEETING - 29 SEPTEMBER 2023 (EXEMPT) (Pages 285 - 290)

To receive the exempt minutes of the Hampshire Pension Fund Panel and Board meeting held on 29 September 2023.

ABOUT THIS AGENDA:

On request, this agenda can be provided in alternative versions (such as large print, Braille or audio) and in alternative languages.

ABOUT THIS MEETING:

The press and public are welcome to attend the public sessions of the meeting. If you have any particular requirements, for example if you require wheelchair access, please contact members.services@hants.gov.uk for assistance.

County Councillors attending as appointed members of this Committee or by virtue of Standing Order 18.5; or with the concurrence of the Chairman in connection with their duties as members of the Council or as a local County Councillor qualify for travelling expenses.