



**City of  
Westminster**

# Committee Agenda

Title:

**Audit and Performance Committee**

Meeting Date:

**Thursday 18th July, 2024**

Time:

**6.30 pm**

Venue:

**Rooms 18.06-07, 18th Floor, 64 Victoria Street, London,  
SW1E 6QP**

Members:

**Councillors:**

Aziz Toki (Chair)  
Paul Fisher  
Alan Mendoza  
Jessica Toale

**Independent Person:**

Mark Maidment



**Members of the public are welcome to attend the meeting and listen to the discussion Part 1 of the Agenda**

**Admission to the public gallery is by ticket, issued from the ground floor reception from 6.30pm. If you have a disability and require any special assistance please contact the Committee Officer (details listed below) in advance of the meeting.**

**If you require any further information, please contact the Committee Officer, Clare O'Keefe, Lead Policy and Scrutiny Advisor.**

**Email: [cokeefe@westminster.gov.uk](mailto:cokeefe@westminster.gov.uk)  
Corporate Website: [www.westminster.gov.uk](http://www.westminster.gov.uk)**

**Note for Members:** Members are reminded that Officer contacts are shown at the end of each report and Members are welcome to raise questions in advance of the meeting. With regard to item 2, guidance on declarations of interests is included in the Code of Governance; if Members and Officers have any particular questions they should contact the Director of Law in advance of the meeting please.

## **AGENDA**

### **PART 1 (IN PUBLIC)**

**1. MEMBERSHIP**

To note any changes to the membership.

**2. DECLARATIONS OF INTEREST**

To receive declarations by Members and Officers of the existence and nature of any pecuniary interests or any other significant interest in matters on this agenda.

**3. MINUTES**

To approve the minutes of the previous meeting.

**(Pages 5 - 14)**

**4. MATTERS ARISING AND WORK PROGRAMME 2024/2025**

To discuss any matters arising from the previous meeting, including new or unresolved matters and shape the Committee's work programme for the municipal year 2024/25.

**(Pages 15 - 24)**

**5. EXTERNAL AUDIT CERTIFICATION OF CLAIMS AND RETURNS ANNUAL AUDIT 2022/23**

To review the External Audit Certification of Claims and Returns Annual Audit 2022/23.

**(Pages 25 - 28)**

**6. 23/24 YEAR END PERFORMANCE REPORT**

To receive the performance updates at quarter 4 and indicate any areas where more information or clarification is required.

**(Pages 29 - 60)**

**7. 23/24 YEAR END FINANCE MONITOR**

To monitor the City Council's financial position including revenue forecast outturn, revenue expenditure including key risks and opportunities, capital expenditure and HRA revenue and capital expenditure and reserves.

**(Pages 61 - 82)**

<b>8. DRAFT STATEMENT OF ACCOUNTS</b>	<b>(Pages 83 - 90)</b>
To also approve the draft 2023/24 statement of accounts and draft Annual Governance Statement subject to the public inspection period and the audit.	
<b>9. EXTERNAL AUDITOR'S AUDIT PLAN</b>	<b>(Pages 91 - 154)</b>
To note the external auditor's plan for completing the audit in order to be presented to the Committee on 25 November 2024.	
<b>10. TREASURY MANAGEMENT STRATEGY OUTTURN 2023/2024</b>	<b>(Pages 155 - 166)</b>
To note the annual treasury management final outturn 2023/24.	
<b>11. COUNTER FRAUD END OF YEAR REPORT</b>	<b>(Pages 167 - 190)</b>
To note the Counter Fraud 2023/24 End of Year report.	
<b>12. ANNUAL REPORT OF THE AUDIT AND PERFORMANCE COMMITTEE</b>	<b>(Pages 191 - 206)</b>
To receive the Annual Opinion report on overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.	
<b>13. CYBER SECURITY</b>	<b>(Pages 207 - 212)</b>
To note the Council's cyber security operations and consider areas of improvement.	
<b>14. INTERNAL AUDIT ANNUAL REPORT</b>	<b>(Pages 213 - 250)</b>
To note the Head of Internal Audit's opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control environment and to consider whether there are any areas the Committee would like to explore further.	

**15. EXEMPT REPORTS UNDER THE LOCAL GOVERNMENT ACT 1972**

**RECOMMENDED:** That under Section 100 (A) (4) and Part 1 of Schedule 12A to the Local Government Act 1972 (as amended), the public and press be excluded from the meeting for the following item(s) of business because they involve the likely disclosure of exempt information on the grounds shown below and it is considered that, in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information:

<u>Item No</u>	<u>Grounds</u>	<u>Para. of Part 1 of Schedule 12A of the Act</u>
16	Business affairs	3

**16. INTERNAL AUDIT EXEMPT REPORT**

**(Pages 251 - 256)**

**Stuart Love  
Chief Executive  
10 July 2024**