



Committee: AUDIT COMMITTEE
Date: WEDNESDAY, 23 MARCH 2022
Venue: MORECAMBE TOWN HALL
Time: 6.10 P.M.

A G E N D A

1. **Apologies for Absence**

2. **Minutes**

Minutes of meeting held on 24th November 2021 (previously circulated).

3. **Items of Urgent Business authorised by the Chair**

4. **Declarations of Interest**

To receive declarations by Councillors of interests in respect of items on this Agenda.

Councillors are reminded that, in accordance with the Localism Act 2011, they are required to declare any disclosable pecuniary interests which have not already been declared in the Council's Register of Interests. (It is a criminal offence not to declare a disclosable pecuniary interest either in the Register or at the meeting).

Whilst not a legal requirement, in accordance with Council Procedure Rule 9 and in the interests of clarity and transparency, Councillors should declare any disclosable pecuniary interests which they have already declared in the Register, at this point in the meeting.

In accordance with Part B Section 2 of the Code Of Conduct, Councillors are required to declare the existence and nature of any other interests as defined in paragraphs 8(1) or 9(2) of the Code of Conduct.

5. **Audit Committee Terms of Reference 2022/23** (Pages 4 - 8)

Report of the Head of Internal Audit.

This Report was marked 'to follow' and was published on 22nd March 2022.

6. **Internal Audit Charter** (Pages 9 - 17)

Report of the Head of Internal Audit.

This report was marked "to follow" and was published on 17th March 2022.

7. **Internal Audit Strategy and Risk Based Plan 2022/23** (Pages 18 - 20)
Report of the Head of Internal Audit.
This report was marked 'to follow' and was published on 18th March 2022.
8. **Internal Audit Monitoring** (Pages 21 - 28)
Report of the Head of Internal Audit.
This report was marked 'to follow' and was published on 17th March 2022.
9. **Review of Money Laundering Policies** (Pages 29 - 41)
Report of the Monitoring Officer.
This report was marked 'to follow' and was published on 22nd March 2022.
10. **Annual Review of the Regulation of Investigatory Powers Act 2020 (RIPA) Policy and Procedure** (Pages 42 - 67)
Report of the Information Governance Manager.
11. **Risk Management Q3 Update**
Report of the Director of Corporate Services.
Report to follow.
12. **External Audit Plan 2020/21** (Pages 68 - 104)
Report of The Chief Finance Officer.
This Report was marked 'to follow' and was published on 22nd March 2022.
13. **Statement of Accounts Update**
Report of The Chief Finance Officer.
Report to follow.
14. **Proposed Accounting Policies and Critical Judgements used in the Preparation of the Statement of Accounts 2021/22** (Pages 105 - 125)
Report of the Chief Finance Officer.

ADMINISTRATIVE ARRANGEMENTS

(i) Membership

Councillors Paul Stubbins (Chair), Geoff Knight (Vice-Chair), Abbott Bryning, Darren Clifford, Oliver Robinson, David Whitworth and Peter Yates

(ii) Substitute Membership

Councillors Jason Firth (Substitute), Stuart Morris (Substitute), David Whitaker (Substitute), Jason Wood (Substitute) and Joanna Young (Substitute)

(iii) Queries regarding this Agenda

Please contact Sarah Moorghen, Democratic Services - email smoorghen@lancaster.gov.uk.

(iv) Changes to Membership, substitutions or apologies

Please contact Democratic Support, telephone 582170, or alternatively email democracy@lancaster.gov.uk.

KIERAN KEANE,
CHIEF EXECUTIVE,
TOWN HALL,
DALTON SQUARE,
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