



Committee: AUDIT COMMITTEE
Date: WEDNESDAY, 26 JULY 2023
Venue: MORECAMBE TOWN HALL
Time: 6.00 P.M.

A G E N D A

1. **Apologies for Absence**

2. **Minutes**

Minutes of meeting held on 24 May, 2023 (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. **Exclusion of the Press and Public**

Whilst the following report is public, it contains an exempt appendix. The Committee is recommended to pass the following recommendation in relation to the following item:-
"That in accordance with Section 100A(4) of the Local Government Act, 1972, the press and public be excluded from the meeting for the following item of business, on the grounds that it could involve the possible disclosure of exempt information as defined in paragraph 3 of Schedule 12A of that Act."

Members are reminded that, whilst the appendix has been marked exempt, it is for the committee itself to decide whether or not to consider it in private or in public. In making the decision, Members should consider the relevant paragraph of Schedule 12A of the Local Government Act 1972, and also whether the public interest in maintaining the exemption outweighs the public interest in disclosing the information. In considering their

discretion Members should also be mindful of the advice of Council Officers.

6. **Risk Management Q1 Update** (Pages 4 - 13)
Report of the Chief Executive
7. **Internal Audit Progress Report** (Pages 14 - 33)
Report of the Head of Internal Audit
8. **Internal Audit Annual Report 2022/23** (Pages 34 - 52)
Annual Report of the Head of Internal Audit and Assurance
Report of the Head of Internal Audit
9. **Counter Fraud Annual Report 2022/23** (Pages 53 - 81)
Report of the Corporate Fraud Manager
10. **CIPFA Financial Management Code** (Pages 82 - 117)
Report of the Chief Finance Officer
Published 19 July
11. **Annual Governance Statement 2022/23** (Pages 118 - 136)
Report of the Monitoring Officer
Published 19 July
12. **Audit Committee Assurances in Relation to the Financial Reporting Process** (Pages 137 - 158)
Report of the Chief Finance Officer
13. **Statement of Accounts Update** (Pages 159 - 164)
Report of the Chief Finance Officer
Published 19 July

ADMINISTRATIVE ARRANGEMENTS

(i) Membership

Councillors Paul Stubbins (Chair), Colin Hartley (Vice-Chair), Ruth Colbridge, Peter Jackson, Kate Knight, Shelagh McGregor and David Whitaker

(ii) Substitute Membership

Councillors Gerry Blaikie (Substitute), Dave Brookes (Substitute) and Tom Fish (Substitute)

(iii) Queries regarding this Agenda

Please contact Democratic Support - email democracy@lancaster.gov.uk.

(iv) Changes to Membership, substitutions or apologies

Please contact Democratic Support, telephone 582000, or alternatively email democracy@lancaster.gov.uk.

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TOWN HALL,
DALTON SQUARE,
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