



Committee: AUDIT COMMITTEE

Date: WEDNESDAY, 24 MARCH 2021

Venue: THIS WILL BE A VIRTUAL MEETING
PLEASE CLICK [THIS](#) LINK TO ACCESS THE REMOTE MEETING

Time: 4.30 P.M.

A G E N D A

1. **Apologies for Absence**

2. **Minutes**

Minutes of meeting held on 25th November 2020 (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. **Annual Review of Audit Committee Terms of Reference** (Pages 3 - 7)

Report of the Internal Audit and Assurance Manager (Chief Internal Auditor).

6. **Annual Review of the Internal Audit Charter** (Pages 8 - 18)

Report of the Internal Audit and Assurance Manager (Chief Internal Auditor).

7. **Internal Audit Strategy and Draft Audit Plan Priorities 2021-22** (Pages 19 - 25)

Report of the Internal Audit and Assurance Manager (Chief Internal Auditor).

8. **Annual Review of the Council's Counter Fraud Policies** (Pages 26 - 44)
Report of the Corporate Fraud Manager.
9. **Risk Management Progress Report** (Pages 45 - 70)
Report of the Internal Audit and Assurance Manager (Chief Internal Auditor).
10. **Proposed Accounting Policies to be used in the Preparation of the Statement of Accounts 2020/21** (Pages 71 - 90)
Report of the Chief Finance Officer.
11. **Statement from outgoing Chief Internal Auditor**
Verbal report of the Chief Internal Auditor.

ADMINISTRATIVE ARRANGEMENTS

(i) Membership

Councillors Paul Stubbins (Chair), Geoff Knight (Vice-Chair), Stephie Barber, Abbott Bryning, Oliver Robinson, Katie Whearty and David Whitworth

(ii) Substitute Membership

Councillors Jason Firth (Substitute), Jack O'Dwyer-Henry (Substitute), Stewart Scothern (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,
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