



Committee: AUDIT COMMITTEE
Date: WEDNESDAY, 27 NOVEMBER 2024
Venue: MORECAMBE TOWN HALL
Time: 6.00 P.M.

A G E N D A

1. **Apologies for Absence**

2. **Minutes**

To receive as a correct record the Minutes of the meeting held on 31st July 2024 (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. **Strategic Risk Management (Pages 4 - 17)**

Whilst this report is public, Appendix B is exempt, and notice is hereby given that the meeting is likely to move into private session if it is necessary to refer to the exempt appendix.

Report of the Chief Executive.

6. **Exclusion of the Press and Public**

The Committee is recommended to pass the following recommendations 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 following item has been marked as exempt, it is for 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.

7. **Internal Audit Progress Report** (Pages 18 - 40)
Report of the Head of Audit
8. **Counter Fraud Annual Report 2023/24** (Pages 41 - 45)
Report of the Corporate Fraud Manager
9. **Business Plan 2024/25 - Corporate Enquiry Team** (Pages 46 - 69)
Report of the Corporate Fraud Manager
10. **Anti-Fraud, Bribery and Corruption Policy**
Report of the Corporate Fraud Manager
Report to follow
11. **Revised Financial Regulations**
Report of the Chief Finance Officer
Report to follow
12. **AGS Action Plan Monitoring**
Report of the Monitoring Officer
Report to follow
13. **External Audit Plan: 2021/22 & 2022/23**
Report of Deloitte LLP
Report to follow
14. **External Audit ISA 260**
Report of Deloitte LLP
Report to follow

15. **External Audit Plan: Year ending 31 March 2024** (Pages 70 - 99)

Report of KPMG

16. **Statement of Accounts Update**

Report of the Chief Finance Officer

Report to follow

17. **Work Programme**

Report of the Chief Finance Officer

Report to follow

ADMINISTRATIVE ARRANGEMENTS

(i) Membership

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

(ii) Substitute Membership

Councillors Gerry Blaikie (Substitute), Dave Brookes (Substitute), Sally Maddocks (Substitute) and Sandra Thornberry (Substitute)

(iii) Queries regarding this Agenda

Please contact Sarah Moorghen, Democratic Support - email smoorghen@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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