



Committee: AUDIT COMMITTEE

Date: WEDNESDAY, 19 MARCH 2025

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 27th November 2024 and 30th January 2025 (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 - 19)

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. **Internal Audit Progress Report** (Pages 20 - 41)

Report of the Head of Internal Audit

7. **Internal Audit Plan 2025/26** (Pages 42 - 58)
Report of the Head of Internal Audit
8. **Annual Governance Statement Action Plan** (Pages 59 - 62)
Report of the Monitoring Office
9. **Review of the Regulations of Investigatory Powers Act 2020 (RIPA) Policy and Procedure** (Pages 63 - 87)
Report of the Information Governance Manager
Published 13.03.25
10. **Review of Anti-Fraud & Corruption Policies** (Pages 88 - 133)
Report of the Chief Finance Officer
Published 13.03.25
11. **Annual Audit Report** (Pages 134 - 155)
Report of Chief Officer Finance
Published 12.03.25
12. **Proposed Accounting Policies and Critical Judgements in the Preparation of the Statement of Accounts 2024/25** (Pages 156 - 177)
Report of the Chief Finance Officer
Published 14.03.25
13. **Statement of Accounts Update** (Pages 178 - 183)
Report of the Chief Finance Officer
Published 18.03.25

ADMINISTRATIVE ARRANGEMENTS

(i) Membership

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

MARK DAVIES,
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DALTON SQUARE,
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