



**Committee:** AUDIT COMMITTEE

**Date:** WEDNESDAY, 21 MAY 2025

**Venue:** MORECAMBE TOWN HALL

**Time:** 6.00 P.M.

## A G E N D A

1. **Apologies for Absence**

2. **Appointment of Vice-Chair**

To appoint a Vice-Chair for the 2025/26 municipal year (the Vice-Chair must not be a member of Cabinet or Overview and Scrutiny).

3. **Minutes**

To receive as a correct record the Minutes of the meeting held on 19<sup>th</sup> March 2025 (previously circulated).

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

5. **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.

6. **Strategic Risk Management (Pages 4 - 20)**

***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.

7. **Internal Audit Progress Report (Pages 21 - 40)**

Report of the Head of Internal Audit.

8. **Annual Review of the Internal Audit Charter** (Pages 41 - 50)

Report of the Head of Internal Audit.

9. **Annual Report of the Head of Internal Audit and Assurance** (Pages 51 - 70)

Report of the Head of Internal Audit.

Appendix published on 19.05.25.

10. **Review of Internal Audit Effectiveness**

The Internal Auditors will present their findings at the meeting.

11. **Annual Review of Audit Committee Performance**

The Internal Auditors will present their findings at the meeting.

12. **CIPFA Financial Management Code** (Pages 71 - 107)

Report of the Chief Finance Officer.

13. **Annual Governance Statement 2024/25** (Pages 108 - 131)

Report of the Monitoring Officer.

Report published 20.05.25.

14. **Audit Committee Assurances in Relation to the Financial Reporting Process** (Pages 132 - 152)

Report of the Chief Finance Officer.

15. **Statement of Accounts Update** (Pages 153 - 157)

Report of the Chief Finance Officer.

Report published on 19.05.25.

## **ADMINISTRATIVE ARRANGEMENTS**

**(i) Membership**

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

**(ii) Substitute Membership**

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

**(iii) Queries regarding this Agenda**

Please contact Sarah Moorghen, Democratic Support - email [smoorghen@lancaster.gov.uk](mailto:smoorghen@lancaster.gov.uk).

**(iv) Changes to Membership, substitutions or apologies**

Please contact Democratic Support, telephone 582000, or alternatively email [democracy@lancaster.gov.uk](mailto:democracy@lancaster.gov.uk).

MARK DAVIES,  
CHIEF EXECUTIVE,  
TOWN HALL,  
DALTON SQUARE,  
LANCASTER, LA1 1PJ

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