



**Committee:** AUDIT COMMITTEE  
**Date:** WEDNESDAY, 19 NOVEMBER 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 30<sup>th</sup> July 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. **Updated Risk Management Policy** (Pages 3 - 30)

Report of the Chief Officer Resources

Revised Appendix published 13/11/25

6. **Strategic Risk Management** (Pages 31 - 50)

***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. **Annual Council Wide Summary of Risk** (Pages 51 - 61)

Report of the Chief Officer Resources

8. **Internal Audit Progress Report** (Pages 62 - 89)  
Report of the Head of Internal Audit
9. **Auditor's Annual Report 2023/24** (Pages 90 - 116)  
Report of KPMG  
Published 19/11/25
10. **ISA260 Audit Completion Report 2023/24** (Pages 117 - 157)  
Report of KPMG  
Published 19/11/25
11. **Amendments to Contract Procedure Rules** (Pages 158 - 196)  
Report of the Monitoring Officer  
Published 12/11/2025. Revised Appendix published 18/11/2025
12. **Statement of Accounts Update** (Pages 197 - 209)  
Report of the Chief Finance Officer  
Published 19/11/25

## **ADMINISTRATIVE ARRANGEMENTS**

### **(i) Membership**

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

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CHIEF EXECUTIVE,  
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Published on 11<sup>th</sup> November 2025.