AUDIT COMMITTEE

6.00 P.M. **19TH NOVEMBER 2025**

PRESENT:- Councillors Paul Stubbins (Chair), David Whitaker (Vice-Chair), Ruth Colbridge, Brett Cooper, Gina Dowding and Peter Jackson and Sandra Thornberry (Substitute for Colin Hartley)

Apologies for Absence:

Councillors Colin Hartley and Isabella Metcalf-Riener

Officers in attendance:

Paul Thompson	Chief Officer - Resources and Section 151 Officer
Claire Dubelbeis	Projects and Performance Manager
Sally Lowton	Procurement and Contracts Solicitor
Fiona Hill	Engagement Manager
Sarah Moorghen	Democratic Support Officer

Also in attendance:

Richard Lee	KPMG

24 MINUTES

The minutes of the meeting held on 30th July 2025 were signed by the Chair as a correct record.

25 ITEMS OF URGENT BUSINESS AUTHORISED BY THE CHAIR

There were no items of urgent business.

26 DECLARATIONS OF INTEREST

There were no declarations of interest.

With the agreement of the Committee the Chair amended the order of the agenda to take Item 11 – Amendments to Contract Procedure Rules next on the agenda.

27 AMENDMENTS TO CONTRACT PROCEDURE RULES

The Procurement and Contracts Solicitor presented and report which sought approval of amendments to the Contract Procedure Rules.

The updated Contract Procedure Rules were appended to report for the Committees consideration.

Members asked a number of questions regarding social value and the threshold levels.

The Committee was advised that Procurement would be running workshops about doing

procuring work for the Council with the goal that as many people as possible have the opportunity to work with the Council. The Committee noted their support for this.

It was proposed by Councillor Brett Cooper and seconded by Ruth Colbridge and resolved as follows:

Resolved;

That the Contract Procedure Rules be approved with the amendment that the threshold of 12 months be reduced to 6 Months.

28 UPDATED RISK MANAGEMENT POLICY

The Project and Performance Manager presented a report on the updated Risk Management Policy for approval by the Committee.

The Refreshed Risk Management Policy was appended to the report for members consideration.

The Committee was advised on the main changes to the policy including the change form a 4x4 to a 5x5 matrix. It was noted that the Risk Appetite levels had been reviewed and agreed by Cabinet on the 21st October 2025.

Members asked a number of questions regarding the People/Duty of Care impact measures. It was felt that these were out of step with other measures in particular Corporate Health and Safety which the Committee were keen to highlight should be taken extremely seriously.

It was proposed by Councillor Paul Stubbins and seconded by Councillor David Whittaker and resolved as follows:

Resolved:

That the Updated Risk Management Policy be approved and adopted, with the caveat that the impact measures for People / Duty of Care are reviewed and amended within 6 months, as levels 3 to 5 are too severe and are not in keeping with the other impact measures.

29 STRATEGIC RISK MANAGEMENT

The Projects and Performance Manager provided an update on the authority's progress in updating the Strategic Risk Register.

The Committee was advised that there were currently 25 Strategic Risks open on the register.

The Council's Strategic Risk Register was appended to the report for the Committee's consideration and showed changes made during reporting period 17th July to 5th November 2025.

A summery of the main changes was provided.

It was proposed by Councillor Paul Stubbins and seconded by Councillor Brett Cooper and resolved unanimously as follows:

Resolved unanimously:

That in accordance with Section 100A(4) of the Local Government Act, 1972, the press and public be excluded from the meeting to enable the Committee to consider Appendix B to the report, 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 of the Committee then considered the appendix. The Committee discussed and asked a number of questions in relation to the exempt appendix.

Following consideration of the exempt appendix the press and public were readmitted to the meeting at this point.

Resolved:

That the report be noted.

30 ANNUAL COUNCIL WIDE SUMMARY OF RISK

The Projects and Performance Manager presented a report which was the result of the Audit of Risk Management carried out in May 2025, which had recommended an annual report be introduced to show a summary of all risks across the Council to better inform the Audit Committee of the Council's risk position.

Members considered the report.

Resolved:

That the report be noted.

31 INTERNAL AUDIT PROGRESS REPORT

The Engagement Manager presented a report which advised Members of the latest position regarding the Internal Audit plans for 2024/25 and 2025/26 and provided a summary of Internal Audit activity which complied with the requirements of the Public Sector Internal Audit Standards.

The Internal Audit Progress Report was appended to the report for the Committee's consideration.

Members were informed of a number of reviews which had been finalised form the 2024/25 and 2025/26 audit plans. The Committee was also provided with updates on reviews which were either at the draft report stage, in progress or being planned.

The Committee was advised of one proposed change to the Internal Audit plan, that the insurance review was to be moved from quarter 2 to quarter 4, due to resources at the Council.

Resolved:

That the latest monitoring position in relation to the 2024/25 and 2025/26 audit plans be noted.

32 AUDITOR'S ANNUAL REPORT 2023/24

The External Auditor provided the Committee with a summary of the Auditors Annual Report 2023/24. The report was appended to the agenda for members consideration.

The Committee was advised that the report covered the period from April 2023 to March 2024 and would also be presented to Council.

Resolved:

That the report be noted.

33 ISA260 AUDIT COMPLETION REPORT 2023/24

The External Auditor presented the ISA260 Audit Completion Report 2023/24 which represented the year end report for the year ended 31st March 2024. The report was appended to the agenda for members consideration.

Members asked a number of questions.

Resolved:

That the report be noted.

34 STATEMENT OF ACCOUNTS UPDATE

The Chief Finance Officer presented a report which updated the Committee on the position regarding the conclusion of the audit of the 2023/24 Statement of Accounts, and the progress of the audit of the 2024/25 Financial Statements.

The Committee was advised that the audit of the 2023/24 Financial Statements had now been concluded. It was reported that the Council was required to provide a Management Letter of Representations to the External Auditor before they issue their audit report. The letter was appended to the report for approval by the Committee prior to being signed by the s151 Officer and Chair of the Audit Committee on behalf of the Council.

The Committee was also provided with an update on the 2024/25 Financial Statements.

The Chair noted that, although the report had been published late, the item was still to be considered as the Local Government Act 1972 made provision for items to be added to a published agenda.

Resolved:

(1) That the report be noted and following the conclusion of the 2023/24 audit, the Chair, in consultation with the Section 151 Officer, be authorised to approve the

Statement of Accounts.

(2) That the position of the 2024/25 audit be noted and the Chair, in consultation with the Section 151 Officer, be given delegated authority to approve the Statement of Accounts and undertake necessary actions in order to achieve the statutory backstop dates.

(3) That the Audit Committee refer the External Auditors Annual Audit 2023/24 Report to Full Council for consideration.

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Chair

(The meeting ended at 9.25 p.m.)

Any queries regarding these Minutes, please contact
Sarah Moorghen, Democratic Support - email smoorghen@lancaster.gov.uk