

County Offices
Newland
Lincoln
LN1 1YL

15 March 2024

Audit Committee

A meeting of the Audit Committee will be held on **Monday, 25 March 2024** in the **Council Chamber, County Offices, Newland, Lincoln LN1 1YL** at **10.00 am** for the transaction of business set out on the attached Agenda.

Yours sincerely



Debbie Barnes OBE
Chief Executive

Membership of the Audit Committee

(7 Members of the Council and 2 Non-Voting Added Members)

Councillors Mrs S Rawlins (Chairman), M G Allan (Vice-Chairman), S Bunney, P E Coupland, J L King, P A Skinner and A N Stokes

Non-Voting Added Members

Mr I Haldenby, Independent Added Member
Mr A Middleton, Independent Added Member

**AUDIT COMMITTEE AGENDA
MONDAY, 25 MARCH 2024**

Item	Title	Pages
1	Apologies for Absence	
2	Declarations of Interest	
3	Minutes of the Audit Committee meeting held on 5 February 2024	5 - 12
4	Review of the Constitution <i>(To receive a report from Will Bell, Chief Legal Officer and Monitoring Officer, and Nicola Calver, Members Services Manager, which invites the Committee to consider several amendments to the Council's Constitution following an internal review and to recommend that such amendments are approved by full Council)</i>	13 - 68
5	External Audit Plans - Lincolnshire County Council & Pension Fund 2023/24 <i>(To receive a report from the External Auditor, KPMG LLP, which presents their 2023/24 indicative audit plan for both Lincolnshire County Council and the Lincolnshire Pension Fund)</i>	69 - 110
6	Statement of Accounts 2023/24 - Accounting Policies <i>(To receive a report from Sue Maycock, Strategic Finance Lead – Technical, which invites the Committee to approve the Statement of Accounting Policies, as detailed in the report)</i>	111 - 160
7	Risk Management Annual Report <i>(To receive a report from Claire Goodenough, Head of Audit and Risk Management, and Mandy Knowlton-Rayner, Insurance & Risk Manager, which provides an update on how well the Council's strategic risks are being managed along with a summary of key objectives achieved in the past year)</i>	161 - 192
8	Counter Fraud Annual Report (including fraud risk report) <i>(To receive a report from Claire Goodenough, Head of Audit and Risk Management, which provides the Committee with an overview of the counter fraud work delivered during 2023/2024 and how the resources have been utilised)</i>	193 - 208
9	Counter Fraud Plan for 2024/2025 <i>(To receive a report from Claire Goodenough, Head of Audit and Risk Management, which provides the Committee with information on the proposed counter fraud activities for 2024/2025 for discussion and approval)</i>	209 - 216

- 10 Internal Audit Plan 2024/2025** 217 - 226
(To receive a report from Claire Goodenough, Head of Audit and Risk Management, which presents the risk based internal audit plan for 2024/2025 to the Committee for approval)
- 11 Audit Committee Work Programme** 227 - 236
(To receive a report from Claire Goodenough, Head of Audit and Risk Management, which invites the Committee to consider its work programme)

Democratic Services Officer Contact Details

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Please Note: for more information about any of the following please contact the Democratic Services Officer responsible for servicing this meeting

- Business of the meeting
- Any special arrangements

Contact details set out above.

Please note: This meeting will be broadcast live on the internet and access can be sought by accessing [Agenda for Audit Committee on Monday, 25th March, 2024, 10.00 am \(modern.gov.co.uk\)](#)

All papers for council meetings are available on:
<https://www.lincolnshire.gov.uk/council-business/search-committee-records>