

11 March 2021

In accordance with the powers granted by the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 this will be a virtual meeting.

Audit Committee

A meeting of the **Audit Committee** will be held on **Friday, 19 March 2021 at 10.00 am as a Virtual - Online Meeting via Microsoft Teams** for the transaction of the business set out on the attached Agenda.

Access to the meeting is as follows:

Members of the Audit Committee and officers of the County Council supporting the meeting will access the meeting via Microsoft Teams.

Members of the public and the press may access the meeting via the following link: <https://lincolnshire.moderngov.co.uk/ieListDocuments.aspx?CId=133&MId=6081&Ver=4> where a live feed will be made available on the day of the meeting.

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), A J Spencer (Vice-Chairman), P E Coupland, A P Maughan, R B Parker, 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
FRIDAY, 19 MARCH 2021**

Item	Title	Pages	Estimated Time
1	Apologies for Absence		
2	Declaration of Members' Interests		
3	Minutes of the meeting held on 8 February 2021	5 - 10	
4	Update on Accounts 2019/20 <i>(To receive a report by Sue Maycock (Head of Finance – Corporate) which updates on progress towards the completion of work outstanding on the statement of accounts 2019/20)</i>	11 - 14	10.05 am
5	External Audit Strategy - Lincolnshire County Council 2020/21 <i>(To receive a report by Sue Maycock (Head of Finance - Corporate) which invites the Committee to consider Mazars', the County Council's external auditors, audit strategy 2020/21 for Lincolnshire County Council. Representatives of Mazars will be in attendance)</i>	15 - 52	10.15 am
6	External Audit Quality <i>(To receive a report by Sue Maycock (Head of Finance – Corporate) which presents information on two recent reviews into the external audit of local authority accounts and reports on their key findings)</i>	53 - 66	10.30 am
7	Statement of Accounts 2020/21 - Accounting Policies <i>(To receive a report by Sue Maycock (Head of Finance – Corporate) which seeks approval of the Statement of Accounting Policies to use in preparing the County Council and the Local Government Pension Scheme Pension Fund accounts for the financial year ending 31 March 2021)</i>	67 - 108	10.45 am
8	Internal Audit Progress Report <i>(To receive a report by Lucy Pledge (Head of Internal Audit and Risk Management) which details the audit work completed up to 15 February 2021; advises on progress of the 2020/21 plan (including planned work to June 2021); and raises any other matters that may be relevant to the role of the Audit Committee. James Drury (Executive Director – Commercial and John Wickens (Assistant Director IMT and Enterprise Architecture) will also be in attendance)</i>	109 - 152	10.55 am

9	Risk Management Progress Report - March 2021 <i>(To receive a report by Debbie Bowring (Principal Risk Officer) which invites the Committee to consider the current status of the strategic risks facing the Council)</i>	153 - 174	11.25 am
10	International Standards on Auditing - Response to Management Processes Questions <i>(To receive a report by Lucy Pledge (Head of Internal Audit and Risk Management) which provides an assessment on whether the County Council and Pension Fund financial statements may be mis-stated due to fraud or error)</i>	175 - 192	11.45 am
11	Counter Fraud Plan 2021/22 <i>(To receive a report by Lucy Pledge (Head of Internal Audit and Risk Management) which provides information on Counter Fraud and Anti-Corruption activities currently scheduled in the 2021/22 work plan)</i>	193 - 206	11.55 am
12	Work Programme <i>(To receive a report by Lucy Pledge (Head of Internal Audit and Risk Management), which provides the Committee with information on the core assurance activities currently scheduled for the 2021 work plan)</i>	207 - 216	12.05 pm

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
- Copies of reports

Contact details set out above.

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