

County Offices
Newland
Lincoln
LN1 1YL

18 March 2022

Audit Committee

A meeting of the Audit Committee will be held on **Monday, 28 March 2022** 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, 28 MARCH 2022**

Item	Title	Pages
1	Apologies for Absence	
2	Declarations of Members' Interests	
3	Minutes of the meeting held on 9 February 2022	5 - 12
4	External Audit Strategies - Lincolnshire County Council and Lincolnshire Pension Fund 2021/22 <i>(To receive a report by Michelle Grady, Assistant Director – Finance, which presented Mazars’ 2021/22 audit strategy memoranda for both Lincolnshire County Council and the Lincolnshire Pension Fund)</i> <i>Appendix A to follow.</i>	13 - 42
5	Statement of Accounts 2021/22 - Accounting Policies <i>(To receive a report by Michelle Grady, Assistant Director – Finance, which summarises the changes to the Code of Practice on Local Authority Accounting which will be incorporated into the 2021/22 Statement of Accounts for Lincolnshire County Council and the Lincolnshire Pension Fund)</i>	43 - 96
6	Internal Audit Progress Report <i>(To receive a report from Lucy Pledge, Head of Internal Audit and Risk Management, which provides the Committee with details of the audit work completed to 31 December 2021 and updates on the progress of the audit plan)</i>	97 - 126
7	Risk Management Progress Report - March 2022 <i>(To receive a report from Lucy Pledge, Head of Internal Audit and Risk Management, which updates the Committee on how well the Council's biggest risks are being managed)</i>	127 - 142
8	Counter Fraud Plan 2022/23 <i>(To receive a report from Lucy Pledge, Head of Internal Audit and Risk Management, which provides the Committee with information on Counter Fraud and Anti-Corruption activities currently scheduled in the 2022-23 work plan)</i>	143 - 154
9	Internal Audit Plan 2022/23 <i>(To receive a report from Lucy Pledge, Head of Internal Audit and Risk Management, which presents the Committee with the risk based Internal Audit Plan for 2022/23)</i>	155 - 186

10 Work Programme

To Follow

(To receive a report by Lucy Pledge, Head of Internal Audit and Risk Management, which invites the Committee to consider its work programme for the upcoming year)

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.

Please note: This meeting will be broadcast live on the internet and access can be sought by accessing [Agenda for Audit Committee on Monday, 28th March, 2022, 10.00 am \(modern.gov.co.uk\)](#)

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<https://www.lincolnshire.gov.uk/council-business/search-committee-records>