

County Offices
Newland
Lincoln
LN1 1YL

17 March 2023

Audit Committee

A meeting of the Audit Committee will be held on **Monday, 27 March 2023** 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, 27 MARCH 2023**

Item	Title	Pages
1	Apologies for Absence	
2	Declarations of Members' Interest	
3	Minutes of the Audit Committee meeting held on 6 February 2023	5 - 8
4	Statement of Accounts 2022/23 - 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>	9 - 62
5	External Audit Progress Reports - Lincolnshire County Council and Lincolnshire Pension Fund 2022/23 <i>(To receive a report from Mazars on the Council and Pension Fund External Audit for 2022/23)</i>	63 - 88
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 March 2023)</i>	89 - 120
7	Risk Management Progress report - March 2023 <i>(To receive a report from Lucy Pledge, Head of Internal Audit and Risk Management, which invites the Committee to consider the current status of the strategic risks facing the Council)</i>	121 - 136
8	Work Programme <i>(To receive a report by Lucy Pledge, Head of Internal Audit and Risk Management, which invites the Committee to consider its work programme)</i>	137 - 148
9	CONSIDERATION OF EXEMPT INFORMATION In accordance with Section 100 (A)(4) of the Local Government Act 1972, agenda item 10 has not been circulated to the press and public on the grounds that it is considered to contain exempt information as defined in paragraph 3 of Schedule 12A of the Local Government Act 1972, as amended. The press and public may be excluded from the meeting for the consideration of this item of business.	
10	Fraud Risk Register - update <i>(To receive an exempt report from Lucy Pledge, Head of Internal Audit and Risk Management, which presents information on the Fraud Risk Register)</i>	149 - 158

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, 27th March, 2023, 10.00 am \(modern.gov.co.uk\)](#)

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