

County Offices  
Newland  
Lincoln  
LN1 1YL

3 November 2023

**Audit Committee**

A meeting of the Audit Committee will be held on **Monday, 13 November 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, 13 NOVEMBER 2023**

<b>Item</b>	<b>Title</b>	<b>Pages</b>
<b>1</b>	<b>Apologies for Absence</b>	
<b>2</b>	<b>Declarations of Interest</b>	
<b>3</b>	<b>Minutes of the Audit Committee meeting held on 25 September 2023</b>	5 - 10
<b>4</b>	<b>Completion of the Audit of Accounts for Lincolnshire County Council and Lincolnshire Pension Fund 2021/22</b> <i>(To receive a report from Sue Maycock, Head of Finance – Corporate, and Michelle Grady, Assistant Director – Finance, which summarises the events since the 2021/22 accounts were last presented to this Committee, and the current position including outstanding work relating to the audit of Whole of Government Accounts 2021/22)</i>	11 - 52
<b>5</b>	<b>Update on the Audit of Accounts for Lincolnshire County Council and Lincolnshire Pension Fund 2022/23</b> <i>(To receive a report from Sue Maycock, Head of Finance – Corporate, and Michelle Grady, Assistant Director – Finance, which presents the external auditors’ Audit Completion Reports for Lincolnshire County Council and the Lincolnshire Pension Fund, as well as the Draft Auditor’s Annual Report for 2022/23)</i>	53 - 146
<b>6</b>	<b>Draft Audit Committee Annual Report 2023</b> <i>(To receive a report from Claire Goodenough, Head of Audit and Risk Management, which brings the draft Audit Committee Annual Report for the Committee’s consideration in advance of the final version being presented for approval in 2024, prior to submission to Council)</i>	147 - 156
<b>7</b>	<b>Horizon Scanning: Trends, Risks and Issues</b> <i>(To receive a report from Claire Goodenough, Head of Audit and Risk Management, which enables the Committee to review emerging trends, risks and opportunities facing local authorities across the country)</i>	157 - 166
<b>8</b>	<b>Audit Committee Work Programme</b> <i>(To receive a report from Claire Goodenough, Head of Internal Audit and Risk Management, which invites the Committee to consider its work programme)</i>	167 - 176

#### **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, 13th November, 2023, 10.00 am \(moderngov.co.uk\)](#)

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