



Open Report on behalf of the Chairman of the Audit Committee

Report to:	County Council
Date:	18 February 2022
Subject:	Audit Committee Annual Report 2021

Summary:

The purpose of this paper is to present to the County Council the Annual Report of its Audit Committee. The Annual Report helps show how the Audit Committee provides a vital role in promoting good governance and accountability in the Council.

Recommendation(s):

That the Council receives the Audit Committee Annual Report 2021.

1. Background

The membership of the Audit Committee changed post the Local Government elections in May 2021 and this is the first Annual Report presented by the Committee with their current membership.

A draft version of the Audit Committee Annual Report was presented to and discussed by the Audit Committee on 9th February 2022. The Chairman of the Audit Committee (Councillor Mrs S Rawlins) was authorised to present the report to Council on behalf of the Committee.

A copy of the Annual Report is at Appendix A of this report.

Appendix 4 of the Annual Report also provides the Council with the External Auditors Annual Report which summarises the outcome of their work for the year ended 31st March 2021 on its:

- Opinion of the Council's financial statements
- Value for Money arrangements
- Wider reporting responsibilities.

2. Legal Issues:

Equality Act 2010

Under section 149 of the Equality Act 2010, the Council must, in the exercise of its functions, have due regard to the need to:

- Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Act
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The relevant protected characteristics are age; disability; gender reassignment; pregnancy and maternity; race; religion or belief; sex; and sexual orientation

Having due regard to the need to advance equality of opportunity involves having due regard, in particular, to the need to:

- Remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic
- Take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it
- Encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low

The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include, in particular, steps to take account of disabled persons' disabilities

Having due regard to the need to foster good relations between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to tackle prejudice, and promote understanding

Compliance with the duties in section 149 may involve treating some persons more favourably than others

The duty cannot be delegated and must be discharged by the decision-maker. To discharge the statutory duty the decision-maker must analyse all the relevant material with the specific statutory obligations in mind. If a risk of adverse impact is identified consideration must be given to measures to avoid that impact as part of the decision making process

There are not considered to be any Equality implications relating to any recommendations set out in the report.

Joint Strategic Needs Analysis (JSNA and the Joint Health and Wellbeing Strategy (JHWS)

The Council must have regard to the Joint Strategic Needs Assessment (JSNA) and the Joint Health & Well Being Strategy (JHWS) in coming to a decision

There are not considered to be any JSNA and JHWS implications relating to any recommendations set out in the report.

Crime and Disorder

Under section 17 of the Crime and Disorder Act 1998, the Council must exercise its various functions with due regard to the likely effect of the exercise of those functions on, and the need to do all that it reasonably can to prevent crime and disorder in its area (including anti-social and other behaviour adversely affecting the local environment), the misuse of drugs, alcohol and other substances in its area and re-offending in its area

There are not considered to be any crime and disorder implications relating to any recommendations set out in the report.

3. Conclusion

The Audit Committee has worked well with Officers to maintain effective governance arrangements. It has provided independent insight and challenge on the Council's strategic risks and key activities. This has, in our view, improved decision making, accountability and transparency.

4. Legal Comments:

The Audit Committee Annual Report will provide assurance to the Council as to whether the Audit Committee is fulfilling its Terms of Reference as laid down by the Council. The recommendation is lawful and within the remit of the full Council.

5. Resource Comments:

There are no financial implications arising from acceptance of the recommendation in the report.

6. Consultation

a) Has Local Member Been Consulted?

n/a

b) Has Executive Councillor Been Consulted?

n/a

c) Scrutiny Comments

Not applicable

d) Have Risks and Impact Analysis been carried out??

No

e) Risks and Impact Analysis

Any changes to services, policies, and projects are subject to an Equality Impact Analysis. The considerations of the contents and subsequent decisions are all taken with regard to existing policies.

7. Appendices

These are listed below and attached at the back of the report	
Appendix A	Audit Committee Annual Report 2021

8. Background Papers

No Background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

This report was written by Councillor Mrs S Rawlins, who can be contacted on cllrs.rawlins@lincolnshire.gov.uk.