



**Open Report on behalf of Andrew Crookham, Deputy Chief Executive and Executive Director – Resources**

Report to:	<b>Audit Committee</b>
Date:	<b>5 February 2024</b>
Subject:	<b>Final Audit Committee Annual Report 2023</b>

**Summary:**

The Audit Committee Annual Report is designed to inform the Council of the activities undertaken by the Committee in the calendar year 2023 and how it discharged its responsibilities.

**Recommendation(s):**

That the Committee:

1. Consider the content of the final Audit Committee Annual Report noting the updated areas since the draft report was shared in November 2023.
2. Review the content for approval prior to submission to the full Council.

**Background**

The Audit Committee Annual Report is required under both the Committee's Terms of Reference and CIPFA's Position Statement: Audit Committees in Local Authorities and Police (2022) to report on its performance and demonstrate how the Committee has discharged its responsibilities.

The following sections have been modified since the draft version was approved in November 2023:

- Audit composition and attendance table.
- External audit and financial reporting.
- Development areas for 2024.

**Conclusion**

Good practice advocates the Audit Committee publishes an Annual Report, of which this is the draft. The final report will be presented to the Audit Committee in February 2024 for final approval before submission to Full Council.

## **Consultation**

### **Risks and Impact Analysis**

N/A

## **Appendices**

These are listed below and attached at the back of the report	
Appendix A	Audit Committee Annual Report 2023
Appendix B	Auditor's Annual Report – Lincolnshire County Council – year ended 31 March 2022
Appendix C	Auditor's Annual Report – Lincolnshire County Council – year ended 31 March 2023

## **Background Papers**

The Constitution, specifically the Terms of Reference for the Audit Committee.

This report was written by Claire Goodenough, Head of Internal Audit & Risk Management who may be contacted via email at [claire.goodenough@lincolnshire.gov.uk](mailto:claire.goodenough@lincolnshire.gov.uk).