

Lancashire County Council

Audit, Risk and Governance Committee

Monday 24th July 2023 at 2.00 pm in Committee Room 'B' - The Diamond Jubilee Room, County Hall, Preston

Agenda

Part I (Open to Press and Public)

No. Item

- 1. Apologies**
- 2. Constitution, Membership and Terms of Reference** (Pages 1 - 6)
- 3. Disclosure of Pecuniary and Non-Pecuniary Interests**

Members are asked to consider any pecuniary and non-pecuniary interests they may have to disclose to the meeting in relation to matters under consideration on the agenda.
- 4. Minutes of the Meeting held on 24 April 2023** (Pages 7 - 14)

To be confirmed and signed by the Chair.
- 5. Treasury Management Activity 2022/23** (Pages 15 - 26)
- 6. Statement of Accounts 2022/23** (Pages 27 - 30)
- 7. External Audit - Lancashire County Council Audit Plan 2022/23** (Pages 31 - 62)
- 8. External Audit - Lancashire County Pension Fund Audit Plan 2022/23** (Pages 63 - 88)
- 9. External Audit - Audit Progress Report and Sector Update** (Pages 89 - 106)
- 10. Internal Audit Progress Report** (Pages 107 - 156)
- 11. Internal Audit Annual Report 2022/23** (Pages 157 - 182)



12. **Internal Audit Charter** (Pages 183 - 192)
13. **Review of Arrangements for the Oversight of Council Controlled Companies** (Pages 193 - 198)
14. **Corporate Risk and Opportunity Register – Quarter 1 Update** (Pages 199 - 224)
15. **Chairman's Annual Report** (Pages 225 - 238)
16. **Draft Work Plan 2023/24** (Pages 239 - 242)
17. **Urgent Business**

An item of urgent business may only be considered under this heading where, by reason of special circumstances to be recorded in the minutes, the Chair of the meeting is of the opinion that the item should be considered at the meeting as a matter of urgency. Wherever possible, the Chief Executive should be given advance warning of any member's intention to raise a matter under this heading.

18. **Date of Next Meeting**

The next meeting of the committee will be held on Monday 16 October 2023 at 2.00 pm at County Hall, Preston.

19. **Exclusion of Press and Public**

The committee is asked to consider whether, under Section 100A(4) of the Local Government Act, 1972, it considers that the public should be excluded from the meeting during consideration of the following items of business on the grounds that there would be a likely disclosure of exempt information as defined in the appropriate paragraph of Part 1 of Schedule 12A to the Local Government Act, 1972, as indicated against the heading to the item.

Part II (Not open to Press and Public)

20. **Appendix 'B' to Item 14** (Pages 243 - 252)

(Not for Publication – Exempt information as defined in Paragraphs 3 and 7 of Part 1 of Schedule 12A to the Local Government Act, 1972. It is considered that in all the circumstances of the case the public interest in maintaining the exemption outweighs the public interests in disclosing the information).



21. Counter Fraud, Special Investigations and Whistleblowing Annual Report

(Pages 253 - 266)

(Not for Publication – Exempt information as defined in Paragraphs 2, 3 and 7 of Part 1 of Schedule 12A to the Local Government Act, 1972. It is considered that in all the circumstances of the case the public interest in maintaining the exemption outweighs the public interests in disclosing the information).

County Hall
Preston

H MacAndrew
Director of Law and Governance

