

Meeting of the Full Council - 15 October 2020

Report of the Audit, Risk and Governance Committee

Meeting held on 27 July 2020

Chair: County Councillor Alan Schofield

Part I (Open to Press and Public)

External Audit - Lancashire County Council Audit Plan 2019/20

Paul Dosset, Partner, Grant Thornton presented a report detailing the Lancashire County Council Audit Plan provided by the council's external auditors, for the year ending 31 March 2020. The report set out the key headlines, significant risk areas, materiality and audit time scales.

Resolved: That the Lancashire County Council audit plan for 2019/20, as presented, be noted by the Audit, Risk and Governance Committee.

External Audit: Lancashire County Pension Fund Audit Plan 2019/20

Paul Dosset Partner, Grant Thornton presented a report detailing the Lancashire County Pension Fund Audit Plan 2019/20 provided by the council's external auditors, for the year ending 31 March 2020. The report set out the key headlines, significant risk areas, materiality and audit time scales.

Resolved: That the Lancashire County Pension Fund Audit Plan 2019/20, as presented, be noted by the Audit, Risk and Governance Committee.

Internal Audit Annual Report 2019/20

Ruth Lowry, Head of Internal Audit, presented a report summarising the work that the Internal Audit Service had undertaken during 2019/20 and the key themes arising in relation to governance, risk management and internal control across the county council.

Resolved: That the Internal Audit Annual Report 2019/20 and the information it provided to support the county council's annual governance statement for the year, be noted by the Audit, Risk and Governance Committee.

Internal Audit Plan 2020/21

Ruth Lowry, Head of Internal Audit, presented a report outlining the internal audit plan for 2020/21 and the planning process. It was noted that the plan may be subject to change dependent on the capacity of the council's services to respond to auditors during the pandemic.

Resolved: That the internal audit plan for 2020/21 as presented, be approved by the Audit, Risk and Governance Committee.

The Council's Annual Governance Statement 2019/20 & Code of Corporate Governance

Paul Bond, Head of Legal and Democratic Services presented the Annual Governance Statement, to be included in the Annual Statement of Accounts for 2019/20, and the Code of Corporate Governance.

Resolved: That:

- (i) The draft Annual Governance Statement for 2019/20, for inclusion in the Statement of Accounts, as presented, be approved by the Audit, Risk and Governance Committee.
- (ii) The Annual Governance Statement was to be signed by the Chief Executive and Director of Resources (the section 151 officer) and Leader of the council and published on the council's website.
- (iii) The committee considered the updated Code of Corporate Governance and no amendments were proposed for recommendation to Full Council.

Chairman's Annual Report 2019/20

County Councillor Alan Schofield, Chair of the Audit, Risk and Governance Committee presented the Chairman's Annual Report for 2019/20. The annual report provided a review of the committee's effectiveness and included details of the committee's role, key activities, membership, meetings and attendance.

Resolved: That the Chairman's Annual Report, as presented be noted by the Audit, Risk and Governance Committee.

Draft Work Plan 2020/21

Paul Bond, Head of Legal and Democratic Services presented the draft work plan for 2020/21, which outlined the main agenda items for the year along with the lead officers.

Resolved: That the draft work plan for 2020/21, as presented be noted by the Audit, Risk and Governance Committee.

Part II (Not open to Press and Public)

Counter Fraud, Special Investigations and Whistleblowing Annual Report

Ruth Lowry, Head of Internal Audit, presented a report which outlined the work undertaken in 2019/20 to prevent, detect and investigate fraud and corruption within the county council.

Resolved: That the counter fraud, special investigations and whistleblowing annual report as presented be noted by the Audit, Risk and Governance Committee.