

**Lancashire County Council**

**Audit, Risk and Governance Committee**

**Monday 22nd July 2024 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 - 36)
- 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 22 April 2024** (Pages 37 - 48)  
  
To be confirmed and signed by the Chair.
- 5. Treasury Management Activity 2023/24** (Pages 49 - 62)
- 6. Amendment to the Treasury Management Strategy 2024/25** (Pages 63 - 66)
- 7. Approval of the Council's Statement of Accounts for 2023/24** (Pages 67 - 318)
- 8. External Audit - Lancashire County Council Audit Plan 2023/24** (Pages 319 - 356)
- 9. External Audit - Lancashire County Pension Fund Audit Plan 2023/24** (Pages 357 - 382)
- 10. External Audit - Audit Progress Report and Sector Update** (Pages 383 - 396)



11. **Internal Audit Annual Report 2023/24** (Pages 397 - 444)
12. **Corporate Risk and Opportunity Register - Quarterly Update** (Pages 445 - 466)
13. **Chairman's Annual Report** (Pages 467 - 480)
14. **Draft Work Plan 2024/25** (Pages 481 - 484)
15. **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.

**16. Date of Next Meeting**

The next meeting of the committee will be held on Monday 14 October 2024 at 2.00 pm at County Hall, Preston.

**17. 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)**

18. **Appendix 'C' to Item 12 - Corporate Risk and Opportunity Register - Quarterly Update** (Pages 485 - 492)

(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).



**19. Counter Financial Crime, Investigations and Whistleblowing Annual Report** (Pages 493 - 558)

(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).

**20. Update on the Overpayment of Salaries** (Pages 559 - 562)

(Not for Publication – Exempt information as defined in Paragraph 3 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).

H MacAndrew  
Director of Law and Governance

County Hall  
Preston

