**Meeting of the Full Council - 26 May 2022**

**Report of the Audit, Risk and Governance Committee**

**Meeting held on 25 April 2022**

**Chair: County Councillor Alan Schofield**

**Part I (Open to Press and Public)**

**Internal Audit Annual Report 2021/22**

The committee considered the Internal Audit Annual Report for 2021/22 presented by Andy Dalecki, Head of Internal Audit.

**Resolved:** That the Internal Audit Annual Report 2021/22, as presented, be noted.

**Internal Audit Annual Plan 2022/23**

The committee considered a report presented by Andy Dalecki, Head of Internal Audit which set out the Internal Audit Annual Plan for 2022/23 and supporting Internal Audit Strategy.

**Resolved:** That the Internal Audit Plan 2022/23, as presented, be approved.

**External Audit: Lancashire County Council Audit Plan 2021/22**

The committee considered a report presented by Stuart Basnett, Audit Manager at Grant Thornton, which set out the Lancashire County Council Audit Plan for 2021/22.

**Resolved:** That the Lancashire County Council Audit Plan for 2021/22 be noted.

**External Audit: Lancashire County Pension Fund Audit Plan 2021/22**

The committee considered a report presented by Stuart Basnett, Audit Manager at Grant Thornton, which set out the Lancashire County Pension Fund Audit Plan for 2021/22.

**Resolved:** That the Lancashire County Pension Fund Audit Plan for 2021/22 be noted.

**The County Council's Accounts Payable Policy**

The committee considered a report presented by Khadija Saeed, Head of Corporate Finance which set out the council's new Accounts Payable Policy for approval.

**Resolved:** That the county council's Accounts Payable Policy, as presented, be approved.

**Corporate Risk and Opportunity Register – Quarter 4 Update**

The committee considered a report presented by Paul Bond, Head of Legal, Governance and Registrars, which provided an updated Corporate Risk and Opportunity Register and Summary Risk Register.

**Resolved:** That the updated Corporate Risk and Opportunity Register and updated Summary Risk Profile, as presented, be noted.

**The Council's Annual Governance Statement 2021/22 and Code of Corporate Governance 2022/23**

The committee considered a report presented by Paul Bond, Head of Legal, Governance and Registrars, which set out the council's draft Annual Governance Statement for 2021/22 and the updated Code of Corporate Governance for 2022/23.

The Code of Corporate Governance for 2022/23 was recommended to Full Council and can be found in Part A of the agenda.

**Resolved:** That

1. The draft Annual Governance Statement for 2021/22, as presented, be approved for inclusion in the draft Statement of Accounts for 2021/22;
2. The signing of the Annual Governance Statement by the Chief Executive and Director of Resources (Section 151 Officer) and the Leader of the Council, following final approval of the Statement of Accounts, be noted; and
3. The updated Code of Corporate Governance for 2022/23, as presented, be recommended to Full Council for approval.

**Code of Conduct – Review**

The committee considered a report presented by Josh Mynott, Democratic and Member Services Manager which outlined the outcome of a review of the Code of Conduct undertaken by the Political Governance Working Group.

A change to the Code of Conduct was recommended to Full Council, details of which can be found in Part A of the agenda.

**Resolved:** That

1. The county council's existing Members' and Co-opted Members' Code of Conduct be retained; and
2. Full Council be recommended to approve that the threshold at which councillors must declare gifts and hospitality offered or received in their role as councillors be increased from £25 to £50.

**Part II (Not Open to Press and Public)**

**Update on the Overpayment of Salaries**

(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 interest in disclosing the information).

The committee considered a private and confidential report presented by Neil Kissock, Director of Finance which provided an update on an issue regarding the overpayment of salaries.

**Resolved:** That

1. The update report on the overpayment of salaries be noted; and
2. Further update reports on the overpayment of salaries be provided to the Audit, Risk and Governance Committee on a 6-monthly basis.