

The public and press are welcome to attend.

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If you would like any further information or have any special requirements in respect of this Meeting, please contact Laura Allen, Democratic Services Officer on 01507 613471

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Date: Monday, 18 March 2024

Dear Councillor,

Audit and Governance Committee

You are invited to attend a Meeting of the **Audit and Governance Committee** to be held at **the Hub, Mareham Road, Horncastle, Lincolnshire LN9 6PH** on **Wednesday, 27th March, 2024** at **10.15 am**, for the transaction of the business set out in the attached Agenda.

The public and the press may access the meeting via the following link <https://bit.ly/ELDCYT> where a livestream and subsequent recording of the meeting will be available or by attending the Meeting.

Yours sincerely



Robert Barlow
Chief Executive

Conservatives

Will Grover, Sam Kemp, Thomas Kemp and James Knowles

Labour

Rosalind Jackson (Chairman)

Independent

Stef Bristow

East Lindsey Independent Group (ELIG)

Jill Makinson-Sanders (Vice-Chairman) and Edward Mossop

Skegness Urban District Society (SUDS)

Danny Brookes

Independent Co-Optees

Mr Walter Leschenko and vacancy

AUDIT AND GOVERNANCE COMMITTEE AGENDA

Wednesday, 27 March 2024

| Item | Subject | Page No. |
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| 1. | <u>APOLOGIES FOR ABSENCE:</u> | |
| 2. | <u>DISCLOSURE OF INTERESTS (IF ANY):</u> | |
| 3. | <u>MINUTES:</u> To confirm the Minutes of the Meeting held on 24 January 2024. | 1 - 30 |
| 4. | <u>CHAIRMAN'S UPDATE:</u> | Verbal Report |
| 5. | <u>ACTION SHEET:</u> Actions from the last meeting. | 31 - 34 |
| 6. | <u>EXTERNAL AUDIT PROGRESS REPORT:</u> To receive a report from the External Audit Manager, Mazars LLP. | 35 - 42 |
| 7. | <u>EXTERNAL AUDITORS PROGRESS UPDATE:</u> To receive an update from KPMG, External Auditors. | Verbal Report |
| 8. | <u>Q3 TREASURY MANAGEMENT UPDATE 2023/24:</u> To receive a report from the Treasury and Investment Manager (PSPS). | 43 - 72 |
| 9. | <u>Q3 RISK MANAGEMENT REPORT:</u> To receive a report from the Group Manager – Insights and Transformation. | 73 - 94 |
| 10. | <u>INTERNAL AUDIT PROGRESS REPORT:</u> To receive a report from the Internal Audit Manager. | 95 - 178 |
| 11. | <u>INTERNAL AUDIT REPORT SECTION 106 AGREEMENTS FOLLOW UP AUDIT:</u> To receive a report from the Internal Audit Manager. | 179 - 194 |
| 12. | <u>INTERNAL AUDIT PLAN 2024/25:</u> To receive a report from the Internal Audit Manager. | 195 - 204 |
| 13. | <u>FINANCIAL STATEMENTS - ACCOUNTING POLICIES 2023/24:</u> To receive a report from the Deputy Chief Executive | 205 - 224 |

(Corporate Development) & Section 151 Officer.

14. **PROCUREMENT EXEMPTIONS REGISTER:** **225 - 228**
To receive an update from the Head of Procurement and Contracts (PSPS).
15. **COMMITTEE WORK PROGRAMME 2023/24:** **229 - 232**
To consider the Work Programme 2023/24.
16. **DATE OF NEXT MEETING:**
The programmed date for the next Meeting of this Committee will be confirmed at the AGM.