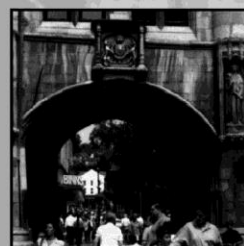




CITY OF  
*Lincoln*  
COUNCIL

# Council Summons



For the Annual Meeting to be held on  
**Tuesday, 13 May 2025**

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## **CITY OF LINCOLN COUNCIL**

Sir/Madam,

You are hereby summoned to attend the ANNUAL MEETING of the Council of the City of Lincoln to be held at The Guildhall, Saltergate, Lincoln, LN1 1DH on Tuesday, 13 May 2025, at 11 o'clock in the forenoon precisely.



Angela Andrews

Chief Executive and Town Clerk

### **AGENDA**

#### **SECTION A**

**Page(s)**

1. Election of Mayor

*(Order of Ceremony 'To Follow')*

2. Appointment of City Sheriff

*(Order of Ceremony 'To Follow')*

3. Election of Deputy Mayor

*(Order of Ceremony 'To Follow')*

4. To Receive Notification of the Appointment of the Mayor's Chaplain

**Verbal Report**

5. Appointment to Committees, Outside Bodies and Advocacy Roles

**To Follow**

6. Calendar of Meetings 2025/26

**5 - 24**

7. Amendment to Terms of Reference for Audit Committee

**25 - 34**

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**SUBJECT: CALENDAR OF MEETINGS 2025/26**  
**DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK**  
**LEAD OFFICER: ALI HEWSON, SENIOR DEMOCRATIC SERVICES OFFICER**

**1. Matter for Council**

1.1 To confirm the Council's Annual Calendar of Meetings for 2025/26.

**2. Recommendation**

2.1 That the Calendar of Meetings for 2025/26 be confirmed.

**Lead Officer:** Ali Hewson, Senior Democratic Services Officer  
[Alison.hewson@lincoln.gov.uk](mailto:Alison.hewson@lincoln.gov.uk)

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## TIMETABLE 2025-2026

May 5	6	7	8	9
Public Holiday				
May 12	13	14	15	16
	11:00 am COUNCIL (ANNUAL MEETING)			
May 19	20	21	22	23
	5:30 pm Member Development – Mandatory Licensing Training		6:00 pm Performance Scrutiny Committee (Quarterly Reports)	
May 26	27	28	29	30
Public Holiday		11:00 am Shared Revenues and Benefits Joint Committee  5:30 pm Hackney Carriage and Private Hire Licensing Sub-Committee	10:00 am Housing Appeals Panel	
June 2	3	4	5	6
6:00 pm Executive	10:00 am City of Lincoln Council and Employee Joint Consultative (Health, Safety and Welfare) Committee  10:30 am City of Lincoln Council and Employee Joint Consultative Committee  6.00pm Audit			10:00 am Lincoln Town Deal Board

## TIMETABLE 2025-2026

<b>June 9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
6:00 pm Housing Scrutiny Sub-Committee	6:00 pm Policy Scrutiny Committee		5:30 pm Member Development – Mandatory Planning Training	
<b>June 16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>
6:00 pm Executive	6:00 pm Community Leadership Scrutiny Committee		6:00 pm Performance Scrutiny Committee	
<b>June 23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>
6:00 pm Commons Advisory Panel		5:30 pm Planning Committee	5:30 pm Hackney Carriage and Private Hire Licensing Sub-Committee	
<b>June 30</b>	<b>July 1</b>	<b>2</b>	<b>3</b>	<b>4</b>
6:00 pm Ethics and Engagement Committee	5:30 pm Member Development	5:30 pm Licensing Committee	10:00 am Housing Appeals Panel	
<b>July 7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
6:00 pm Historic Environment Advisory Panel		5:30 pm Planning Committee	6:00 pm Performance Scrutiny Committee	
<b>July 14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
6:00 pm Audit Committee	6:00 pm Community Leadership Scrutiny Committee	6:00 pm Crime and Disorder Committee / Select Scrutiny Committee		
<b>July 21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
6:00 pm Executive	5:30 pm Member Development	6:00 pm Political Group Meetings	10:00 am Housing Appeals Panel  5:30 pm Hackney Carriage and Private Hire Licensing Sub	



## TIMETABLE 2025-2026

July 28	29	30	31	August 1
	<p>10:00 am City of Lincoln Council Employee Joint Consultative Committee (Health, Safety and Welfare) Committee</p> <p>10:30 am City of Lincoln Council Employee Joint Consultative Committee</p> <p>6:30 pm COUNCIL</p>	<p>5:30 pm Licensing Committee</p>		
August 4	5	6	7	8
		<p>5:30 pm Planning Committee</p>		
August 11	12	13	14	15
	<p>6:00 pm Policy Scrutiny Committee</p>	<p>6:00 pm Housing Scrutiny Sub Committee</p>	<p>6:00 pm Performance Scrutiny Committee (Quarterly Reports)</p>	
August 18	19	20	21	22
<p>6.00pm Executive</p>			<p>10:00 am Housing Appeals Panel</p>	
August 25	26	27	28	29
<p>Public Holiday</p>		<p>5:30 pm Member Development</p>	<p>5:30 pm Hackney Carriage and Private Hire Licensing Sub Committee</p>	
September 1	2	3	4	5
	<p>11:00 am Shared Revenues and Benefits Joint Committee (NKDC)</p>	<p>5:30 pm Planning Committee</p>	<p>10:00 am Housing Appeals Panel</p>	<p>10:00 am Lincoln Town Deal Board</p>

## TIMETABLE 2025-2026

<b>September 8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>
6:00 pm Commons Advisory Panel				
<b>September 15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>
6:00 pm Executive		5:30 pm Member Development	6:00 pm Political Groups	
<b>September 22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>
6:00 pm Audit Committee	6:30 pm COUNCIL	5:30 pm Licensing Committee	10:00 am Housing Appeals Panel  6:00pm Performance Scrutiny Committee	
<b>September 29</b>	<b>30</b>	<b>October 1</b>	<b>2</b>	<b>3</b>
6:00 pm Housing Scrutiny Sub Committee	10:00 am City of Lincoln Council Employee Joint Consultative Committee (Health, Safety and Welfare) Committee  10:30 am City of Lincoln Council Employee Joint Consultative Committee	5:30 pm Planning Committee	5:30 pm Hackney Carriage and Private Hire Licensing Sub Committee	
<b>October 6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
	6:00 pm Policy Scrutiny Committee	5:30 pm Equality and Diversity Advisory Panel	6:00 pm Historic Environment Panel	
<b>October 13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
6:00 pm Executive	6:00 pm Community Leadership Scrutiny Committee		10:00 am Housing Appeals Panel	

## TIMETABLE 2025-2026

October 20	21	22	23	24
11:00 am Joint Meeting Between City of Lincoln Council and Chamber of Commerce and Industry		5:30 pm Member Development		
October 27	28	29	30	31
		5:30 pm Planning Committee		
November 3	4	5	6	7
			10:00 am Housing Appeals Panel  5:30pm Hackney Carriage and Private Hire Licensing Sub Committee	
November 10	11	12	13	14
		5:30 pm Licensing Committee	6:00 pm Performance Scrutiny Committee (Quarterly Reports)	
November 17	18	19	20	21
6:00 pm Executive (Quarterly Reports)	6:00 pm Policy Scrutiny Committee	5:30 pm Hackney Carriage and Private Hire Licensing Sub Committee	11:00 am Shared Revenues and Benefits Joint Committee  6:00 pm Political Group Meetings	

## TIMETABLE 2025-2026

November 24	25	26	27	28
	<p>10:00 am City of Lincoln Council Employee Joint Consultative Committee (Health, Safety and Welfare) Committee</p> <p>10:30 am City of Lincoln Council Employee Joint Consultative Committee</p> <p>6:30 pm COUNCIL</p>	<p>5:30 pm Planning Committee</p>	<p>10:00 am Housing Appeals Panel</p> <p>6:00 pm Housing Scrutiny Sub Committee</p>	
December 1	2	3	4	5
<p>6:00 pm Commons Advisory Panel</p>	<p>6:00 pm Community Leadership Scrutiny Committee</p>	<p>5:30 pm Member Development</p>	<p>6:00 pm Performance Scrutiny Committee</p>	<p>10:00 am Lincoln Town Deal Board</p>
December 8	9	10	11	12
<p>6:00 pm Executive</p>	<p>6:00 pm Audit Committee</p>		<p>10:00 am Housing Appeals Panel</p> <p>5:30 pm Hackney Carriage and Private Hire Licensing Sub Committee</p>	
December 15	16	17	18	19
December 22	23	24	25	26
			Public Holiday	Public Holiday
December 29	30	31	January 1	2
			Public Holiday	

## TIMETABLE 2025-2026

January 5	6	7	8	9
6:00 pm Executive			5:30 pm Member Development	
January 12	13	14	15	16
	6:00 pm Policy Scrutiny Committee	6:00 pm Historic Environment Advisory Panel	10:00 am Housing Appeals Panel  6:00 pm Political Group Meetings	
January 19	20	21	22	23
10:00am Central Lincolnshire Joint Strategic Planning Committee at Lincs CC  6:00 pm Executive	10:00 am City of Lincoln Council and Employee Joint Consultative (Health, Safety and Welfare) Committee  10:30 am City of Lincoln Council and Employee Joint Consultative Committee  6:30 pm COUNCIL	5:30 pm Licensing Committee	6:00 pm Performance Scrutiny Committee	
January 26	27	28	29	30
5.30 pm Member Development (MTFS)	6:00 pm Community Leadership Scrutiny Committee	5:30 pm Planning Committee	5:30 pm Hackney Carriage and Private Hire Licensing Sub-Committee	
February 2	3	4	5	6
5.30 pm Member Development	6:00 pm Audit Committee	5:30 pm Budget Review Group		

## TIMETABLE 2025-2026

<b>February 9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
6:00 pm Ethics and Engagement Committee	6:00 pm Housing Scrutiny Sub-Committee	5:30 pm Member Development	5:30 pm Member Development	
<b>February 16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>
		6:00 pm Political Group Meetings	6:00 pm Performance Scrutiny Committee (Quarterly Reports)	
<b>February 23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>
6:00 pm Executive (Quarterly Reports)	11:00 am Shared Revenues and Benefits Joint Committee (NKDC)  6:30 pm COUNCIL (Provisional)	5:30 pm Planning Committee	5:00 pm Hackney Carriage and Private Hire Licensing Sub-Committee  6:00 pm Political Group Meetings	
<b>March 2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
	6:30 pm COUNCIL (Budget)	5:30 pm Equality and Diversity Advisory Panel	10:00 am Housing Appeals Panel	
<b>March 9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
6:00 pm Commons Advisory Panel	6:00 pm Community Leadership Scrutiny Committee	5:30 pm Member Development	6:00 pm Performance Scrutiny Sub-Committee	10:00 am Lincoln Town Deal Board

## TIMETABLE 2025-2026

March 16	17	18	19	20
6.00 pm Housing Scrutiny Sub Committee	10:00 am City of Lincoln Council and Employee Joint Consultative (Health, Safety and Welfare) Committee  10:30 am City of Lincoln Council and Employee Joint Consultative Committee  6:00 pm Policy Scrutiny Committee	5:30 pm Licensing Committee	10:00 pm Housing Appeals Panel  5:30 pm Hackney Carriage and Private Hire Licensing Sub-Committee	
March 23	24	25	26	27
10:00 am Central Lincolnshire Joint Strategic Planning Committee  6:00 pm Executive	6:00 pm Audit Committee	5:30 pm Planning Committee	10:00 pm Housing Appeals Panel	
March 30	31	April 1	2	3
			6:00 pm Historic Environment Advisory Panel	Public Holiday
April 6	7	8	9	10
Public Holiday			10:00 am Housing Appeals Panel  6:00 pm Political Group Meetings	

## TIMETABLE 2025-2026

April 13	14	15	16	17
			5:30 pm Hackney Carriage and Private Hire Licensing Sub-Committee	
April 20	21	22	23	24
	5:00 pm Executive	5:30 pm Planning Committee		
April 27	28	29	30	May 1
11:00 am Joint Meeting Between City of Lincoln Council and Chamber of Commerce and Industry				
May 4	5	6	7	8
Public Holiday			POLLING DAY	
May 11	12	13	14	15
	<b>New Member Induction Day One</b>	<b>New Member Induction Day Two</b>		
May 18	19	20	21	22
	11:00 am COUNCIL (ANNUAL MEETING)			



## TIMETABLE 2025-2026

May 25	26	27	28	29
Public Holiday			<p>10:00 am Housing Appeals Panel</p> <p>11:00 am Shared Revenues and Benefits Joint Committee</p> <p>6:00 pm Performance Scrutiny Committee (Quarterly Reports)</p>	
June 1	2	3	4	5
Executive 6.00pm	<p>10:00 am City of Lincoln Council and Employee Joint Consultative (Health, Safety and Welfare) Committee</p> <p>10:30 am City of Lincoln Council and Employee Joint Consultative Committee</p> <p>6:00 pm Audit Committee</p>	<p>5:30 pm Member Development – Mandatory Licensing Training</p>	<p>6:00 pm Housing Scrutiny Sub-Committee</p>	<p>10:00 am Lincoln Town Deal Board</p>
June 8	9	10	11	12
	<p>6:00 pm Policy Scrutiny Committee</p>		<p>5:30 pm Member Development – Mandatory Planning Training</p>	
June 15	16	17	18	19
<p>6:00 pm Executive</p>	<p>6:00 pm Community Leadership Scrutiny Committee</p>		<p>6:00 pm Performance Scrutiny Committee</p>	

## TIMETABLE 2025-2026

June 22	23	24	25	26
6:00 pm Commons Advisory Panel		5:30 pm Planning Committee	5:30 pm Hackney Carriage and Private Hire Licensing Sub-Committee	
June 29	30	July 1	2	3
6:00 pm Ethics and Engagement Committee	5:30 pm Member Development	5:30 pm Licensing Committee	10:00 am Housing Appeals Panel	
July 6	7	8	9	10
6:00 pm Historic Environment Advisory Panel		5:30 pm Planning Committee	6:00 pm Performance Scrutiny Committee	
July 13	14	15	16	17
6:00 pm Audit Committee		6:00 pm Crime and Disorder Committee / Select Scrutiny Committee		
July 20	21	22	23	24
6:00 pm Executive	5:30 pm Member Development	6:00 pm Political Group Meetings	10:00 am Housing Appeals Panel  5:30 pm Hackney Carriage and Private Hire Licensing Sub	

## TIMETABLE 2025-2026

July 27	28	29	30	31
	<p>10:00 am City of Lincoln Council Employee Joint Consultative Committee (Health, Safety and Welfare) Committee</p> <p>10:30 am City of Lincoln Council Employee Joint Consultative Committee</p> <p>6:30 pm COUNCIL</p>	<p>5:30 pm Licensing Committee</p>		
August 3	4	5	6	7
		<p>5:30 pm Planning Committee</p>	<p>6:00 pm Housing Scrutiny Sub Committee</p>	
August 10	11	12	13	14
	<p>6:00 pm Policy Scrutiny Committee</p>		<p>6:00 pm Performance Scrutiny Committee (Quarterly Reports)</p>	
August 17	18	19	20	21
<p>6:00 pm Executive (Quarterly Reports)</p>	<p>6:00 pm Community Leadership Scrutiny Committee</p>		<p>10:00 am Housing Appeals Panel</p>	
August 24	25	26	27	28
		<p>5:30 pm Member Development</p>	<p>5:30 pm Hackney Carriage and Private Hire Licensing Sub Committee</p>	

## TIMETABLE 2025-2026

August 31	September 1	2	3	4
Public Holiday	11:00 am Shared Revenues and Benefits Joint Committee (NKDC)	5:30 pm Planning Committee	10:00 am Housing Appeals Panel	10:00 am Lincoln Town Deal Board
September 7	8	9	10	11
6:00 pm Commons Advisory Panel				
September 14	15	16	17	18
6:00 pm Executive		5:30 pm Member Development	6:00 pm Political Groups	
September 21	22	23	24	25
6:00 pm Audit Committee	6:30 pm COUNCIL	5:30 pm Licensing Committee	10am Housing Appeals Panel  6:00pm Performance Scrutiny Committee	
September 28	29	30	October 1	2
	10:00 am City of Lincoln Council Employee Joint Consultative Committee (Health, Safety and Welfare) Committee  10:30 am City of Lincoln Council Employee Joint Consultative Committee	5:30 pm Planning Committee	5:30 pm Hackney Carriage and Private Hire Licensing Sub Committee	
October 5	6	7	8	9
	6:00 pm Policy Scrutiny Committee	5:30 pm Equality and Diversity Advisory Panel	6:00 pm Historic Environment Panel	

## TIMETABLE 2025-2026

October 12	13	14	15	16
6:00 pm Executive	6:00 pm Community Leadership Scrutiny Committee		10:00 am Housing Appeals Panel	
October 19	20	21	22	23
11:00 am Joint Meeting Between City of Lincoln Council and Chamber of Commerce and Industry		5:30 pm Member Development		
October 26	27	28	29	30
		5:30 pm Planning Committee	6:00 pm Housing Scrutiny Sub Committee	
November 2	3	4	5	6
			10:00 am Housing Appeals Panel  5:30pm Hackney Carriage and Private Hire Licensing Sub Committee	
November 9	10	11	12	13
		5:30 pm Licensing Committee	6:00 pm Performance Scrutiny Committee (Quarterly Reports)	

## TIMETABLE 2025-2026

November 16	17	18	19	20
6:00 pm Executive (Quarterly Reports)	6:00 pm Policy Scrutiny Committee	5:30 pm Hackney Carriage and Private Hire Licensing Sub Committee	11:00 am Shared Revenues and Benefit Joint Committee  6:00 pm Political Group Meetings	
November 23	24	25	26	27
	10:00 am City of Lincoln Council Employee Joint Consultative Committee (Health, Safety and Welfare) Committee  10:30 am City of Lincoln Council Employee Joint Consultative Committee  6:30 pm COUNCIL	5:30 pm Planning Committee	10:00 am Housing Appeals Panel	
November 30	December 1	2	3	4
6:00 pm Commons Advisory Panel	6:00 pm Community Leadership Scrutiny Committee	5:30 pm Members Development	6:00 pm Performance Scrutiny Committee	10:00 am Lincoln Town Deal Board
December 7	8	9	10	11
6:00 pm Executive	6:00 pm Audit Committee		10:00 am Housing Appeals Panel  5:30 pm Hackney Carriage and Private Hire Licensing Sub Committee	

**TIMETABLE 2025-2026**

<b>December 14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
<b>December 21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
				Public Holiday
<b>December 28</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>January 1</b>
Public Holiday				

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**COUNCIL****13 MAY 2025**

**SUBJECT: AMENDMENT TO TERMS OF REFERENCE FOR AUDIT COMMITTEE**

**DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK**

**REPORT AUTHOR: CAROLYN WHEATER, CITY SOLICITOR**

## **1. Purpose of Report**

- 1.1 To seek Council approval to amend the terms of reference in the Constitution to enable the appointment of an Independent Member as Chair of the Audit Committee.

## **2. Background**

- 2.1 The Audit Committee plays a vital role in providing review and scrutiny of the Council's control and governance arrangements and is a key element of its overall governance framework.

- 2.2 Independent Audit Committee Members are recommended in the 2022 CIPFA Guidance on Audit Committees and can be a valuable resource to the committee:

- They can fill skills gaps in the membership.
- They send a powerful message about the independence of the committee.
- They provide continuity and corporate memory for a committee where the membership changes frequently.

- 2.3 Whilst there is currently no legislative requirement to have any Independent Audit Committee Members or Chairs, it is recognised as good practice.

- 2.4 MHCLG have recently held a consultation on *Local Audit Reform: a strategy for overhauling the local audit system in England* which set out a proposed series of measures to improve the local audit system. This included seeking views on whether the Chair of the Audit Committee should be an independent member in order to rebuild confidence and value for money oversight. The outcome of this consultation was published in April, with responses to the consultation raising the merits of an independent chair, reinforcing the apolitical nature of Audit Committees and ensuring continued robust challenge and institutional knowledge during changes in political membership. It was however observed by some respondents that independent members can be difficult to recruit and mandating their role as chair could be challenging. In its response the Government, while not mandating the requirement at this stage, did commit to consider further the merits of mandating Audit Committee Chairs to be independent members.

- 2.5 The Audit Committee's current Terms of Reference provide for up to two Independent Members. At its meeting in July 2024, the Council approved the

appointment of two Independent Members for a fixed two-year term commencing on 1st September 2024, (with the option to extend up to a further two years each time, with a maximum term of eight years).

### **3. Appointment of an Independent Chair of the Audit Committee**

3.1 In order to appoint an Independent Chair of the Audit Committee the following points will need to be incorporated into the Audit Committee's Terms of Reference.

- In line with the Council's constitution, the Independent Chair will not have any voting rights which will mean they do not have a casting vote.
- The Independent Chair will be outside the political composition of the Audit Committee which is in line with the proportionality of the elected members of the Council.
- The Vice Chair of the Committee will be a Councillor and in the absence of the Independent Chair will act in the Chair for the duration of the meeting. In such circumstances, the Vice Chair in the Chair will retain their voting rights by virtue of being a Councillor.

Revised Terms of Reference for the Audit Committee are attached at Appendix A.

3.2 The level of remuneration for the Independent Chair is recommended to be set at £4,908 per year (based on the current Members' Allowances Scheme). This is in line with the current special responsibility allowance for the Chair of the Audit Committee and comparable with other councils that have made such an appointment.

3.3 The Independent Chair will be appointed for a two-year period, with the option to extend up to a further two years each time, with a maximum term of eight years. Ordinarily appointment will be by means of an advertisement with applicants considered by a panel of officers and representative members of the Audit Committee. Applications will be assessed against a Job Role and Person Specification, stating the skills, knowledge and other requirements for the role.

3.4 As the Council approved the appointment of two Independent Members to the Audit Committee in July 2024, for a fixed two-year term commencing on 1st September 2024, (with the option to extend up to a further two years each time, with a maximum term of eight years), the initial appointment of an Independent Chair will be ring-fenced to the existing Independent Members. Expressions of interest will be sought from both Members and assessed against the new Job Role and Person Specification. This assessment will be undertaken by the Chief Finance Officer, Internal Audit Manager and Portfolio Holder for Customer Experience, Review and Resources.

### **4. Strategic Priorities**

4.1 Internal control, governance and risk management arrangements are in place to help ensure the Council makes appropriate use of its resources and powers. The Audit Committee is a key component of governance. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and

control arrangements. They play an important role in supporting leadership teams and elected members and help the Council to achieve the priorities set out in the Vision 2030.

- 4.2 The appointment of an Independent Chair of the Audit Committee supplements the role of the elected members and improves the effectiveness of the Audit Committee.

## **5. Organisational Impacts**

### **5.1 Finance**

There are no financial implications as a result of this report.

### **5.2 Legal Implications Including Procurement Rules**

Although not a current legislative requirement, the MHCLG have recently consulted upon a series of measures to improve the local audit system and suggest appointing an Independent Member as Chair of Audit Committees.

### **5.3 Equality, Diversity and Human Rights**

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination.
- Advance equality of opportunity.
- Foster good relations between different people when carrying out their activities.

The appointment process will be undertaken in accordance with the Public Sector Equality Duty.

## **6. Risk Implications**

- 6.1 The proposals in this report are aimed at further strengthening the Council's already strong arrangements through its Audit Committee.

## **7. Recommendation**

- 7.1 Council is requested to;
- approve the amendment to Article 9 of the Constitution (Audit Committee Terms of Reference) to allow the appointment of an Independent Chair.
  - delegate the appointment of an initial Independent Chair to the Portfolio Holder for Customer Experience, Review and Resources.

**Is this a key decision?** No

**Do the exempt information categories apply?** No

**Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply?** No

**How many appendices does the report contain?** One

**List of Background Papers:** None

**Lead Officer:** Catherine Wilman – Democratic Services Officer  
[catherine.wilman@lincoln.gov.uk](mailto:catherine.wilman@lincoln.gov.uk)

## **Audit Committee Terms of Reference (Section 9 Constitution)**

### **1 Audit Committee**

- 1.1 The Audit Committee is directly accountable to Full Council. It is independent of both the executive and the scrutiny functions and is a key advisory Committee providing independent oversight, recommendations, opinions and influence on the matters for which it is responsible. To assist the Audit Committee in fulfilling its role, it has a right of access to and is expected to engage constructively with other committees and functions, and has the right to request reports and seek assurances from relevant officers.
- 1.2 The Audit Committee must conduct its proceedings in accordance with Rules 6-8, 12.3 to 12.7, 14 -17 and 18-28 (but not Rule 23.1 or 26) of the Council Procedure Rules set out in Part 4 of the Constitution.
- 1.3 The Council will appoint an Audit Committee as follows:-
  - a. Seven Members in accordance with the political proportionality rules, who may be represented by designated substitutes in their absence, provided they have met the training requirements.
  - b. None of the Members should be Executive Portfolio Holders or the Mayor.
  - c. The committee membership will also comprise of at least one (maximum of two) suitably experienced or knowledgeable independent member(s), appointed by Council.
  - d. An independent member will also fulfil the role of Chair of the Committee. The independent member(s) will be required to sign a Declaration of Interest and have regard to the Council's Code of Conduct, have a tenure of 2 years, extendable up to a maximum of 8 years, and will not participate in voting. In the event of a tied vote, the independent member serving as Chair will not have the right to a casting vote.
  - e. The Council will also appoint a Vice Chair from the committee's membership. In the absence of the independent Chair, the Vice Chair will act in the Chair for the duration of the meeting. In such circumstances, the Vice Chair in the Chair will retain their voting rights by virtue of being a Councillor.
  - f. The quorum for a meeting of the Committee will be three Councillors.
  - g. The number of ordinary meetings per year will be at least four.

## **2 Statement of purpose**

- 2.1 The Audit Committee is a key component of the City of Lincoln's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
- 2.2 The purpose of the Audit Committee is to provide independent assurance to the Council members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the City of Lincoln's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.
- 2.3 To decide upon and authorise allowances to the Committee's Independent Member. The special responsibility allowance for the Chair of the Committee is determined by Council.

## **3 Governance, risk and control**

- 3.1 To review the Council's arrangements for corporate governance, including the local Code of Corporate Governance and agreeing necessary actions to ensure compliance with best practice (the good governance framework, including the ethical framework).
- 3.2 To monitor the effectiveness of the Authority's risk management arrangements (development and operation).
- 3.3 To monitor progress in addressing risk-related issues reported to the Committee.
- 3.4 To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- 3.5 To consider reports on the effectiveness of financial management arrangements, including compliance with CIPFA's Financial Management Code.
- 3.6 To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- 3.7 To monitor the Council's anti-fraud and anti-corruption arrangements (including an assessment of fraud risks and potential harm from fraud and corruption).
- 3.8 To monitor the counter-fraud strategy, actions and resources.
- 3.9 To review the governance and assurance arrangements for significant partnerships or collaborations.

- 3.10 To consider reports on customer complaints against service provision and monitor the effectiveness of the arrangements for managing these complaints.
- 3.11 To monitor and oversee Information Governance practices within the Council.
- 3.12 To maintain an overview of the Council's constitution in respect of contract procedure rules and financial procedure rules.
- 3.13 To review any issue referred to it by the Chief Executive, a Strategic Director, Monitoring Officer, Chief Financial Officer or any Council body as the Chair considers appropriate within the general Terms of Reference of the Committee.
- 3.14 To consider the Council's compliance with its own and other published standards and controls.
- 3.15 To report and make recommendations to Executive or Council on major issues and contraventions.
- 3.16 To support ethical values and reviewing arrangements to achieve those values as appropriate.

## **4 Financial Reporting**

### **Governance Reporting**

- 4.1 To review the Authority's assurance statements, including the Annual Governance Statement prior to approval, ensuring it properly reflects the risk environment and supporting assurances (including internal audit's annual opinion on governance, risk and control).
- 4.2 To consider whether the annual evaluation for the AGS fairly concludes that governance arrangements are fit for purpose, supporting the achievement of the authority's objectives.
- 4.3 To consider whether any non-conformance is significant enough that it must be included in the AGS.

### **Financial Reporting**

- 4.4 To monitor the arrangements and preparations for financial reporting to ensure that statutory requirements and professional standards can be met.
- 4.5 The Audit Committee, as the Committee "Charged with Governance" should consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.
- 4.6 To review the annual statement of accounts. The Committee should consider whether appropriate accounting policies have been followed and whether there

are any concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.

- 4.7 To receive on an annual basis a report on the Treasury Management Strategy before approval by the Executive and Full Council.
- 4.8 To be responsible for ensuring effective scrutiny of the treasury management strategy and policies.

## **5 Arrangements for audit and assurance**

- 5.1 To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the Council.

### **External Audit**

- 5.2 To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by PSAA (Public Sector Audit Appointments) or the authority's auditor panel as appropriate.
- 5.3 To consider the reports of external audit and inspection agencies, including the external auditor's annual letter, relevant reports, and the report to those charged with governance.
- 5.4 To consider specific reports as agreed with the external auditor.
- 5.5 To comment on the scope and depth of external audit work and to ensure it gives value for money.
- 5.6 To commission work from internal and external audit, as required, and as resources allow.
- 5.7 To advise and recommend on the effectiveness of relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.
- 5.8 To provide free and unfettered access to the Audit Committee Chair for the auditors, including the opportunity for a private meeting with the Committee.
- 5.9 Monitor management action in response to any issues raised by external audit.

### **Internal Audit**

- 5.10 To approve the Internal Audit Charter.
- 5.11 To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.



- 5.12 To approve (but not direct) internal audit's risk-based annual audit plan including resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those sources.
- 5.13 To approve significant interim changes to the risk based internal audit plan and resource requirements.
- 5.14 To make appropriate enquiries of both management and the Head of internal audit (Audit Manager) to determine if there are any inappropriate scope or resource limitations.
- 5.15 To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the Head of internal audit. To approve and periodically review safeguards to limit such impairments.
- 5.16 Consider reports from the Head of internal audit concerning internal audit activity including internal audit reports on the effectiveness of internal controls (key findings and issues of concern) and seeking assurance that action has been taken where necessary on the implementation of agreed actions.
- 5.17 To monitor audit performance, including QAIP (Quality Assurance and Improvement Program) results and any non-conformance with PSIAS (Public Sector Internal Audit Standards) and LGAN (Local Government Application Notes).
- 5.18 Receive and consider the annual report and opinion of the Head of internal audit including conformance with PSIAS.
- 5.19 To consider summaries of specific internal audit reports as requested by the Audit Committee.
- 5.20 To receive reports outlining the action taken where the Head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.
- 5.21 To contribute to the Quality Assurance and Improvement Programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years.
- 5.22 Consider the regular review of effectiveness of internal audit to support the AGS, where required to do so by the Accounts and Audit Regulations.

- 5.23 To provide free and unfettered access to the Audit Committee Chair for the Head of internal audit, including the opportunity for a private meeting with the Committee.
- 5.24 To have the right to call any Officers or Members of the Council as required to offer explanation in the management of internal controls and risks.

## **6 Accountability arrangements**

- 6.1 To report to Full Council on an annual basis the Committee's performance in relation to meeting their Terms of reference and the effectiveness of meeting their purpose. The report to include findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements and internal and external audit functions.
- 6.2 To publish an annual report on the work of the Committee, including a conclusion on the compliance with the CIPFA position Statement.