

# AGENDA

## Audit Committee

**Thursday, 16 March 2017 AT 10:00**  
**In the Flensburg Room, Civic Centre, Carlisle, CA3 8QG**

A private preparatory / briefing meeting for Members of the Committee will  
be held at 9.15 am in the Flensburg Room

### **Apologies for Absence**

To receive apologies for absence and notification of substitutions

### **Declarations of Interest**

Members are invited to declare any disclosable pecuniary interests, other registrable interests and any interests, relating to any item on the agenda at this stage.

### **Public and Press**

To agree that the items of business within Part A of the agenda should be dealt with in public and that the items of business within Part B of the agenda should be dealt with in private.

### **Minutes**

**5 - 16**

To approve and sign the Minutes of the meeting held on 22 December 2016.

[Copy Minutes in Minute Book Volume 43(5) / herewith]

## **PART A**

### **To be considered when the Public and Press are present**

#### **A.1 MINUTES OF RESOURCES OVERVIEW AND SCRUTINY PANEL 17 - 34**

The Minutes of the meetings of the Resources Overview and Scrutiny Panel held on 5 January and 23 February 2017 are submitted for information.

(Copy Minutes herewith)

#### **A.2 EXTERNAL AUDIT ANNUAL CERTIFICATION LETTER 2015/16 35 - 38**

To consider Grant Thornton's Annual Certification Work Letter for 2015/16.

(Copy Letter herewith)

#### **A.3 EXTERNAL AUDIT PLAN 2016/17 39 - 60**

To consider Grant Thornton's Audit Plan for 2016/17.

(Copy Audit Plan herewith)

#### **A.4 EXTERNAL AUDIT PROGRESS AND UPDATE REPORT 61 - 78**

Grant Thornton to present a report updating the Committee on progress in delivering their responsibilities as the Council's external auditors.

(Copy Report herewith)

#### **A.5 AUDIT COMMITTEE'S ANNUAL REPORT 79 - 98**

The Chairman of the Audit Committee to submit a report summarising the work undertaken by the Audit Committee during 2016/17.

(Copy Report RD.59/16 herewith)

**A.6 INTERNAL AUDIT PLAN 2017/18 99 - 120**

The Chief Finance Officer to submit a report providing details of the Internal Audit Plan for 2017/18.

(Copy Report RD.61/16 herewith)

**A.7 INTERNAL AUDIT PROGRESS REPORT 2016/17** **121 - 128**

The Chief Finance Officer to submit a report summarising the work carried out by Internal Audit and detailing progress against the 2016/17 Audit Plan.

(Copy Report RD.60/16 herewith)

The undernoted Final Audit Reports are submitted for consideration:

**Audit of Development Management** **129 - 142**

<b>Audit of Rethinking Waste Project Management</b>	<b>143 - 160</b>
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(Copy Reports herewith)

## A.8 TREASURY MANAGEMENT OCTOBER - DECEMBER 2016 161 - 176

The Chief Finance Officer to submit a report providing the regular quarterly summary of Treasury Management Transactions for the third quarter of 2016/17. The matter was considered by the Executive on 13 February 2017.

(Copy Report RD.56/16 and Minute Excerpt herewith)

**A.9 AUDITED ACCOUNTS 2016/17**

**177 - 180**

Pursuant to Minute AUC.73/16, the Chief Finance Officer to submit a report concerning arrangements regarding the proposed audit approach for the earlier closure of the accounts for 2016/17.

(Copy Report RD.62/16 herewith)

**A.10 RESPONSE FROM THE EXECUTIVE**

**181 - 182**

Pursuant to Minute AUC.75/16, to receive the Executive's response to the reference from the Audit Committee concerning the Audit of Carlisle Enterprise Centre.

(Copy Minute Excerpt herewith)

**PART B**

**To be considered when the Public and Press are excluded from the meeting**

- NIL -

**Members of the Audit Committee**

**Conservative** - Higgs, Shepherd, Mrs Mallinson, Bowman S (sub), Christian (sub), Earp (sub)

**Labour** – Bowditch, Ms Franklin, Ms Patrick, Mrs Riddle, Alcroft (sub), Ms Williams (sub), Wilson (sub)

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