

# AGENDA

## Audit Committee

**Friday, 24 September 2021 AT 10:00**  
**In the Council Chamber, Civic Centre, Carlisle, CA3 8QG**

### **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 items 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 OF PREVIOUS MEETINGS**

**5 - 20**

To note that Council, on 14 September 2021, received and adopted the Minutes of the meetings held on 8 July and 28 July 2021. The Minutes will be signed by the Chair.

(Copy Minutes in Minute Book 48(2) / herewith).

## **PART A**

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

### **MINUTES OF BUSINESS AND TRANSFORMATION SCRUTINY PANEL** 21 - 42

The Minutes of the meetings of the Business and Transformation Scrutiny Panel held on 3 June, 15 July and 26 August 2021 are submitted for information.

(Copy minutes herewith).

### **EXTERNAL AUDIT PROGRESS REPORT AND SECTOR UPDATE** 43 - 66

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.3 INTERNAL AUDIT PROGRESS REPORT 2021/22 (JULY TO SEPTEMBER)** 67 - 78

The Corporate Director of Finance and Resources to submit a report providing an overview of the work carried out by Internal Audit between July and September 2021/22. The report also includes information on progress against the agreed Audit Plan, performance indicators and previous audit recommendations.

(Copy report RD.39/21 herewith).

The undernoted Final Audit Reports are submitted for consideration:

#### **A.3(i) Internal Audit Report - Community Services** 79 - 96

#### **A.3(ii) Internal Audit report - Third Sector Grant Funding (VFM)** 97 - 110

(Copy Reports herewith).

### **A.4 TREASURY MANAGEMENT: APRIL TO JUNE 2021** 111 - 124

The Corporate Director of Finance and Resources to submit a quarterly summary of Treasury Management transactions for the first quarter of 2021/22.

(Copy report RD.34/21 herewith).

## **A.5      TECHNICAL UPDATE AND CONSULTATION RESPONSES**

**125 -  
138**

The Corporate Director of Finance and Resources to submit a report providing an update on technical issues and consultations on financial and auditing subjects.

(Copy report RD.38/21 herewith).

## **PART B**

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

## **B.1      OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS (ICT)**

- Information relating to the financial or business affairs of any particular person (including the authority holding that information);

### **Members of the Audit Committee**

**Conservative** - Mrs McKerrell, Meller (Chair), Mrs Mitchell, Morton, Mrs Finlayson (sub), Lishman (sub), Shepherd (sub)

**Labour** – Birks, Patrick (Vice Chair), Atkinson (sub), Dr Tickner (sub)

**Independent** - Bomford

Enquiries, requests for reports, background papers etc to:  
[committeeservices@carlisle.gov.uk](mailto:committeeservices@carlisle.gov.uk)