

AGENDA

Audit Committee

Thursday, 08 December 2022 AT 10:00
In the Flensburg Room, Civic Centre, Carlisle, CA3 8QG

**A training session for members of the Committee will commence at
9:15am 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 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 - 10

To note that Council, on 8 November 2022, received and adopted the minutes of the meeting held on 24 September 2022. The Chair will sign the minutes. [Copy minutes in Minute Book 49(3)].

The Chair will move the minutes of the Special meeting held on 10 November 2022 as a correct record.
(Copy minutes herewith).

PART A

To be considered when the Public and Press are present

A.1	<u>INTERNAL AUDIT PROGRESS 2022/23 (OCTOBER-NOVEMBER)</u>	11 - 24
	The Corporate Director of Finance and Resources to submit a report providing an overview of the work carried out by Internal Audit between October and November of 2022/23. The report also includes information on progress against the agreed audit plan, performance indicators and previous audit recommendations.	
	(Copy Report RD.44/22 herewith)	
	The following Final Audit Reports are submitted for consideration:	
A.1(i)	<u>INTERNAL AUDIT REPORT – CORPORATE INTERNAL CONTROLS</u>	25 - 40
	(Copy Report RD.46/22 herewith)	
A.1(ii)	<u>INTERNAL AUDIT REPORT – RISK MANAGEMENT</u>	41 - 58
	(Copy Report RD.47/22 herewith)	
A.1(iii)	<u>INTERNAL AUDIT REPORT – FLEET MANAGEMENT STRATEGY</u>	59 - 76
	(Copy Report RD.48/22 herewith)	
A.1(iv)	<u>INTERNAL AUDIT REPORT - SUSTAINABLE WARMTH GRANT</u>	77 - 92
	(Copy Report RD.49/22 herewith)	
A.1(v)	<u>INTERNAL AUDIT REPORT - FINANCIAL SERVICES GOVERNANCE ARRANGEMENTS</u>	93 - 108
	(Copy Report RD.50/22 herewith)	
A.1(vi)	<u>INTERNAL AUDIT REPORT - BEREAVEMENT SERVICES</u>	109 - 132
	(Copy Report RD.51/22 herewith)	
A.1(vii)	<u>INTERNAL AUDIT REPORT - TREASURY MANAGEMENT</u>	133 - 146
	(Copy Report RD.52/22 herewith)	
A.2	<u>TREASURY MANAGEMENT JULY TO SEPTEMBER 2022</u>	147 - 160

The Corporate Director of Finance and Resources to submit a report providing the regular quarterly summary of Treasury Management Transactions. The matter was considered by the Executive on 21 November 2022.

(Copy Report RD.43/22 and Minute Excerpt herewith)

A.3 STATEMENT OF ACCOUNTS 2022/23

**161 -
180**

The Corporate Director of Finance and Resources to submit a report regarding the 2022/23 Final Accounts process with a summary of the key issues arising from the previous year's process and how these issues have been addressed.

(Copy Report RD.45/22 herewith)

PART B

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

- NIL -

Members of the Audit Committee

Conservative - Mrs Finlayson (Vice Chair), Lishman, Mrs Mitchell, Collier (sub) McKerrell, (sub), Shepherd (sub)

Labour – Birks, Patrick, Alcroft (sub), Dr Tickner (sub)

Independent and Liberal Democrat - Bomford (Chair), Pickstone (sub)

Independent - Betton

Enquiries, requests for reports, background papers etc to:
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