

AGENDA

Audit Committee

Friday, 10 December 2021 AT 10:00
In the Cathedral Room, 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 - 6

To note that Council, on 9 November 2021, received and adopted the Minutes of the meeting held on 24 September 2021. The Minutes will be signed by the Chair.

[Copy minutes in Minute Book Volume 48(3)]

The Chair will move the minutes of the special meeting held on 11 November 2021 as a correct record. The only part of the minutes that may be discussed is their accuracy.

(Copy minutes herewith).

PART A

To be considered when the Public and Press are present

A.1	<u>MINUTES OF BUSINESS AND TRANSFORMATION SCRUTINY PANEL</u>	7 - 14
	The Minutes of the meeting of the Business and Transformation Scrutiny Panel held on 7 October 2021 are submitted for information. (Copy Minutes herewith)	
A.2	<u>VALUE FOR MONEY UPDATE</u>	
	Grant Thornton to provide a verbal update on 2020/21 Value For Money.	
A.3	<u>INTERNAL AUDIT PROGRESS 2021/22 (OCTOBER TO NOVEMBER)</u>	15 - 32
	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 2021/22. The report also includes information on progress against the agreed audit plan, performance indicators, previous audit recommendations and amendments to the Internal Audit Plan. (Copy Report RD.57/21 herewith)	
	The undernoted Final Reports are submitted for consideration:	
A.3	<u>INTERNAL AUDIT REPORT - CORPORATE INTERNAL CONTROLS</u>	33 - 48
(i)	(Copy Report RD.59/21 herewith)	
A.3	<u>INTERNAL AUDIT REPORT - ENVIRONMENTAL STRATEGY</u>	49 - 66
(ii)	(Copy Report RD.60/21 herewith)	
A.3	<u>INTERNAL AUDIT REPORT - DISABLED FACILITY GRANTS</u>	67 - 82
(iii)	(Copy Report RD.61/21 herewith)	
A.3	<u>INTERNAL AUDIT REPORT - NEIGHBOURHOOD SERVICES (CULTURE)</u>	83 - 104
(iv)	(Copy Report RD.62/21 herewith)	

**A.4 DRAFT TREASURY MANAGEMENT STRATEGY STATEMENT,
INVESTMENT STRATEGY AND MINIMUM REVENUE PROVISION
STRATEGY 2022/23** **105 -
142**

The Corporate Director of Finance and Resources to submit a report setting out the Council's Treasury Management Strategy Statement for 2022/23 in accordance with the CIPFA Code of Practice on Treasury Management. (Copy Report RD.53/21 herewith)

**A.5 TREASURY MANAGEMENT QUARTER 2 2021/22 AND FORECASTS
2022/23 TO 2026/27** **143 -
158**

The Corporate Director of Finance and Resources to submit a report providing the regular quarterly summary of Treasury Management Transactions, together with budgetary projections for 2022/23 – 2026/27. The matter was considered by the Executive and the Business and Transformation Scrutiny Panel on 22 November and 7 December 2021 respectively. (Copy Report RD.49/21 herewith and Minute Excerpts herewith/to follow)

A.6 STATEMENT OF ACCOUNTS 2021/22 UPDATE **159 -
176**

The Corporate Director of Finance and Resources to submit a report regarding the 2021/22 Final Accounts process with a summary of the key issues arising from the previous year's process and how these issues have been addressed. The report also includes the draft accounting policies that will be used in the closedown of the 2021/22 accounts. (Copy Report RD.56/21 herewith)

**A.7 LOCAL AUDIT AND ACCOUNTABILITY ACT 2014 – APPOINTMENT OF
EXTERNAL AUDITORS** **177 -
184**

The Corporate Director of Finance and Resources to summarise the arrangements for the appointment of external auditors for the five-year period 2023/24 to 2027/28. (Copy Report RD.63/21 herewith)

PART B

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

B.1 ANNUAL REVIEW OF COUNTER FRAUD ARRANGEMENTS 2020-21

This report is not for publication by virtue of paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972, as the reports contain exempt information relating to the financial or business affairs of any particular person (including the authority holding that information)

The Corporate Director of Finance and Resources to submit a report providing an overview of counter-fraud arrangements.

(Copy Report RD.58/21 herewith)

Enquiries, requests for reports, background papers etc to:
committeeservices@carlisle.gov.uk