

AGENDA

Audit Committee

Thursday, 08 July 2021 AT 10:00

In the Council Chamber, Civic Centre, Carlisle, CA3 8QG

Appointment of Chair

To appoint a Chair of the Audit Committee for the 2021/22 Municipal Year.

Appointment of Vice Chair

To appoint a Vice Chair of the Audit Committee for the 2021/22 Municipal Year.

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 of Previous Meetings

7 - 16

To note that Council, on 27 April 2021, received and adopted the minutes of the meeting held on 15 March 2021.

To approve the minutes of the Special meeting held on 20 May 2021.

[Copy Minutes herewith]

PART A

To be considered when the Public and Press are present

A.1 MINUTES OF BUSINESS AND TRANSFORMATION SCRUTINY PANEL 17 - 32

The Minutes of the meetings of the Business and Transformation Scrutiny Panel held on 1 April and 3 June 2021 are submitted for information.

(Copy Minutes herewith)

A.2 AUDIT FEE LETTER 2020/21 33 - 38

To consider the Audit Fee Letter 2020/21.

(Copy Letter herewith).

A.3 DRAFT STATEMENT OF ACCOUNTS - UPDATE REPORT 39 - 50

The Corporate Director of Finance and Resources to submit a report providing a summary of the progress of the 2020/21 accounts and work requiring completion prior to the publication of the draft accounts for 2020/21. Along with information regarding use of estimates in preparation of the 2020/21 draft Statement of Accounts in line with the enhanced requirements of Auditing Accounting Estimates and Related Disclosures (ISA540).

(Copy Report RD.17/21 herewith)

A.4 TREASURY MANAGEMENT OUTTURN 2020/21 51 - 70

The Corporate Director of Finance and Resources to submit a report providing the Treasury Management Outturn for 2020/21.

(Copy Report RD.07/21 and Executive Minute Excerpt herewith, Business and Transformation Scrutiny Panel Minute Excerpt (BTSP.41/21(c)) included in Agenda item A.1 above)

A.5 INTERNAL AUDIT PROGRESS 2020/21 (MARCH - JUNE) 71 - 74

The Corporate Director of Finance and Resources to submit a report providing an overview of the work carried out by Internal Audit between January and March of 2020/21. (Copy Report RD.10/21 herewith). The undernoted Final Audit Reports are submitted for consideration:

| | |
|--|------------------|
| Internal Audit Report - Debtors | 75 - 88 |
| Internal Audit Report - Economic Development - Major Funding (Governance) | 89 - 106 |
| Internal Audit Report - Homeless Accommodation (Part 2) | 107 - 122 |
| Internal Audit Report - Payroll | 123 - 138 |
| Internal Audit Report - Electoral Registration | 139 - 158 |
| Internal Audit Report - Environmental Strategy Baseline (Follow Up) | 159 - 176 |
| Internal Audit Report - Business Grants Covid 19 (Fraud) | 177 - 190 |
| Internal Audit Report - Housing Benefits (Including Revenue Recovery) | 191 - 210 |
| Internal Audit Report - Driver Checks (Follow Up) | 211 - 228 |
| Internal Audit Report - ICT Various Recommendations (Follow-Up) | 229 - 278 |

(Copy reports herewith)

A.6 INTERNAL AUDIT PROGRESS APRIL TO JUNE 2021/22 279 - 296

The Corporate Director of Finance and Resources to submit a report providing an overview of the work carried out by Internal Audit between April and June of 2021/22; together with information on progress against the agreed audit plan, performance indicators, and previous audit recommendations.

(Copy Report RD.14/21 herewith)

A.7 INTERNAL AUDIT ANNUAL REPORT 2020/21 297 - 308

The Designated Head of Internal Audit to submit a report providing a summary of the outcomes of the work undertaken by Internal Audit for Carlisle City Council in 2020/21 and including the Designated Head of Internal Audit's opinion on the effectiveness of the Council's arrangements for risk management, governance and internal control in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS).

(Copy Report RD.11/21 herewith)

A.8 TECHNICAL UPDATE AND CONSULTATIONS 309 - 332

The Corporate Director of Finance and Resources to provide an update on technical issues and consultations on financial and auditing subjects.

(Copy Report RD.12/21 herewith)

PART B

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

-NIL-

Members of the Audit Committee

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

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

Independent - Bomford

Enquiries, requests for reports, background papers etc
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