

AGENDA

Audit Committee

Monday, 19 March 2018 AT 10:00

In the Flensburg 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 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 12 January 2018.

[Copy Minutes in Minute Book Volume 44(5) / herewith]

PART A

To be considered when the Public and Press are present

A.1 MINUTES OF BUSINESS AND TRANSFORMATION SCRUTINY PANEL 17 - 44

The Minutes of the meetings of the Business and Transformation Scrutiny Panel held on 4 January and 15 February 2018; together with the Minutes of the joint meeting with the Health and Wellbeing Scrutiny Panel held on 29 January 2018 are submitted for information.

(Copy Minutes herewith)

A.2 EXTERNAL AUDIT PLAN 2017/18 45 - 62

Grant Thornton to present their Audit Plan for the year ending 31 March 2018.

(Copy Audit Plan herewith)

A.3 EXTERNAL AUDIT PROGRESS REPORT AND SECTOR UPDATE 63 - 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.4 AUDIT COMMITTEE'S ANNUAL REPORT 79 - 92

The Chairman of the Audit Committee to submit a report summarising the work undertaken by the Audit Committee during 2017/18.

(Copy Report RD.51/17 herewith)

A.5 INTERNAL AUDIT PLAN 2018/19 93 - 112

The Chief Finance Officer to submit a report providing details of the Internal Audit Plan for 2018/19.

(Copy Report RD.50/17 herewith)

A.6 INTERNAL AUDIT PROGRESS QUARTER 4 - 2017/18 113 - 132

The Chief Finance Officer to submit a report providing an overview of the work carried out by Internal Audit in the fourth quarter of 2017/18 (to date), together with information on progress against the agreed audit plan, performance indicators and previous audit recommendations.

(Copy Report RD.49/17 herewith)

The undernoted Final Audit Reports are submitted for consideration:

Audit of Flexitime and Toil 133 - 146

Audit of Arts Centre - Carlisle Old Fire Station 147 - 176

Audit of Housing Benefits and Council Tax Reduction 177 - 190

Audit follow up of IT General Control 191 - 204

(Copy Reports herewith)

A.7 TREASURY MANAGEMENT OCTOBER - DECEMBER 2017 205 - 220

The Chief Finance Officer to submit a report providing the regular quarterly summary of Treasury Management Transactions including the requirements of the Prudential Code. The matter was considered by the Executive on 12 February 2018.

(Copy Report RD.45/17 and Minute Excerpt herewith)

A.8 UPDATE ON EFFECTIVENESS REVIEW OF THE AUDIT COMMITTEE

221 - 226

The Chief Finance Officer to submit a report providing an update on the Audit Committee Effectiveness Review and the proposed training programme for the Committee for the forthcoming civic year.

(Copy Report RD.52/17 herewith)

PART B

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

- NIL -

Members of the Audit Committee

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

Labour – Mrs Birks, Bowditch (Vice-Chairman), Patrick (Chairman), Sidgwick S, Alcroft (sub), Ms Williams (sub), Wilson (sub)

Enquiries to:

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