

AGENDA

Audit Committee

Monday, 15 March 2021 AT 10:00

This meeting will be a virtual meeting and therefore will not take place in a physical location.

Virtual Meeting - Link to View

This meeting will be a virtual meeting using Microsoft Teams and therefore will not take place at a physical location following guidelines set out in Section 78 of the Coronavirus Act 2020.

Register of Attendance and Declarations of Interest

A roll call of persons in attendance will be taken and, at the same time, 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.

Apologies for Absence

To receive apologies for absence and notification of substitutions.

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 Meeting

To note that Council, on 2 March 2021, received and adopted the Minutes of the meeting held on 18 December 2020. The Minutes will be signed by the Chair at the first practicable opportunity.

[Copy Minutes in Minute Book Volume 47(5) / herewith]

PART A

To be considered when the Public and Press are present

- A.1 MINUTES OF BUSINESS AND TRANSFORMATION SCRUTINY PANEL** **13 - 30**
- The Minutes of the meetings of the Business and Transformation Scrutiny Panel held on 7 January and 18 February 2021 are submitted for information.
- (Copy Minutes herewith)
- A.2 EXTERNAL AUDIT PROGRESS REPORT AND SECTOR UPDATE** **31 - 46**
- 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 AUDIT COMMITTEE'S ANNUAL REPORT** **47 - 62**
- The Chair of the Audit Committee to submit a report summarising the work undertaken by the Audit Committee during 2020/21.
- (Copy Report RD.62/20 herewith)
- A.4 INTERNAL AUDIT PLAN 2021/22** **63 - 82**
- The Corporate Director of Finance and Resources to submit a report providing the proposed Internal Audit Plan and Charter for 2021/22.
- (Copy Report RD.66/20 herewith)
- A.5 TREASURY MANAGEMENT OCTOBER - DECEMBER 2020** **83 - 102**

The Corporate Director of Finance and Resources to submit a report providing the regular quarterly summary of Treasury Management Transactions for the third quarter of 2020/21. The matter was considered by the Executive on 8 February 2021.

(Copy Report RD.58/20 (amended) and Minute Excerpt herewith)

A.6 INTERNAL AUDIT PROGRESS 2020/21 (JANUARY TO FEBRUARY) 103 - 114

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 February of 2020/21. The report also includes information on progress against the agreed audit plan, performance indicators and previous audit recommendations.

(Copy Report RD.67/20 herewith)

A.7 INTERNAL AUDIT REPORT SAFE RECRUITMENT 115 - 132

The Corporate Director of Finance and Resources to submit a report supplementing the Internal Audit Progress Report and considering the Review of Safe Recruitment.

(Copy Report RD.68/20 herewith)

A.8 INTERNAL AUDIT REPORT FINANCIAL SERVICES GOVERNANCE ARRANGEMENTS 133 - 146

The Corporate Director of Finance and Resources to submit a report supplementing the Internal Audit Progress Report and considering the Review of Financial Services Governance Arrangements.

(Copy Report RD.69/20 herewith)

A.9 THE REDMOND REVIEW

**147 -
166**

The Corporate Director of Finance and Resources to submit a report providing the Audit Committee with an update on the outcomes of the Redmond Review on Local Audit and the Transparency of Local Authority Financial Reporting. The report also addresses the response of the MHCLG to the review and what the next steps will be and how the review and recommendations made will impact on the Council.

(Copy Report RD.63/20 herewith)

PART B

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

- NIL -

Members of the Audit Committee

Conservative - Mrs Bowman, Mrs McKerrell, Meller (Chair), Mrs Finlayson (sub), Morton (sub), Shepherd (sub)

Labour – Birks, Patrick (Vice-Chair), Dr Tickner, Alcroft (sub), Mrs Atkinson (sub), Miss Whalen (sub)

Independent - Bomford, Paton (sub)

Enquiries, requests for reports, background papers, etc to: Morag Durham, Democratic Services Officer - morag.durham@carlisle.gov.uk