

AGENDA

Audit Committee

Thursday, 30 July 2020 AT 10:00

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

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.

Appointment of Chair

To appoint a Chair of the Audit Committee for the 2020/21 Municipal Year.

Appointment of Vice-Chair

To appoint a Vice-Chair of the Audit Committee for the 2020/21 Municipal Year.

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 3 March 2020, received and adopted the Minutes of the meeting held on 18 December 2019.

The Minutes will be signed by the Chairman at the first practicable opportunity.

[Copy Minutes in Minute Book Volume 46(5) / herewith]

PART A

To be considered when the Public and Press are present

- | | | |
|------------|--|--------------------|
| A.1 | <u>MINUTES OF BUSINESS AND TRANSFORMATION SCRUTINY PANEL</u> | 17 -
36 |
| | <p>The Minutes of the meetings of the Business and Transformation Scrutiny Panel held on 2 January, 13 February and 28 May 2020 are submitted for information.</p> <p>(Copy Minutes herewith)</p> | |
| A.2 | <u>EXTERNAL AUDIT PLAN</u> | 37 -
58 |
| | <p>Grant Thornton to present their Audit Plan for the year ending 31 March 2020.</p> <p>(Copy Report and Addendum herewith)</p> | |
| A.3 | <u>EXTERNAL AUDIT PROGRESS REPORT AND SECTOR UPDATE</u> | 59 -
74 |
| | <p>Grant Thornton to present a report updating the Committee on progress in delivering their responsibilities as the Council's external auditors.</p> <p>(Copy Report herewith)</p> | |
| A.4 | <u>INTERNAL AUDIT ANNUAL REPORT 2019/20</u> | 75 -
84 |
| | <p>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 2019/20 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).</p> | |

(Copy Report RD.07/20 herewith)

A.5 AUDIT COMMITTEE'S ANNUAL REPORT

85 -
98

The Chair of the Audit Committee to submit a report summarising the work undertaken by the Audit Committee during 2019/20.

(Copy Report RD.17/20 herewith)

A.6 INTERNAL AUDIT PROGRESS 2019/20 FINAL (JANUARY TO MARCH)

99 -
102

The Corporate Director of Finance and Resources to submit a report providing an overview of the work carried out by Internal Audit since the previous Audit Committee (18 December 2019) to the end of the 2019/20 financial year.

(Copy Report RD.12/20 herewith)

The undernoted Final Audit Reports are submitted for consideration:

Audit of Building Control

103 -
114

Audit of Car Parking including Income

115 -
134

Audit of Tullie House

135 -
148

Audit of Driver Checks

149 -
162

Audit of National Non Domestic Rates

163 -
174

<u>Audit of Treasury Management</u>	175 - 188
--	----------------------

<u>Audit of Homeless Accommodation</u>	189 - 202
---	----------------------

(Copy Reports herewith)

A.7 <u>INTERNAL AUDIT PLAN AND PROGRESS REPORT 2020/21</u>	203 - 240
---	----------------------

The Corporate Director of Finance and Resources to submit a report providing the revised Audit Plan and Charter for 2020/21, along with a brief overview of the work carried out by Internal Audit since the start of the 2020/21 financial year.

(Copy Report RD.15/20 herewith)

A.8 <u>DRAFT ANNUAL GOVERNANCE STATEMENT 2019/20</u>	241 - 262
---	----------------------

The Corporate Director of Finance and Resources to submit a report updating Members on the draft Annual Governance Statement for 2019/20.

(Copy Report RD.19/20 herewith)

A.9 <u>DRAFT STATEMENT OF ACCOUNTS 2019/20</u>	263 - 268
---	----------------------

The Corporate Director of Finance and Resources to submit a report providing an update on the progress of the preparation of the Statement of Accounts for 2019/20.

(Copy Report RD.18/20 herewith / draft Accounts to follow)

The following background reports are also submitted for information:

(a) <u>Provisional General Fund Revenue Outturn 2019/20</u>	269 - 296
--	----------------------

(Copy Report RD.01/20 herewith)

(b) <u>Provisional Capital Outturn 2019/20 and Revised Capital Programme 2020/21</u>	297 - 316
---	----------------------

(Copy Report RD.02/20 herewith)

A.10 TREASURY MANAGEMENT OUTTURN 2019/20

**317 -
336**

The Corporate Director of Finance and Resources to submit a report providing the Treasury Management Outturn for 2019/20.

(Copy Report RD.03/20 herewith)

[The 2019/20 Provisional Outturn Reports were considered by the Executive on 22 June 2020 and the Business and Transformation Scrutiny Panel on 23 July 2020 - copy Minute Excerpts herewith/to follow]

PART B

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

- NIL -

Members of the Audit Committee

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

Labour – Birks, Patrick, 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