

# AGENDA

## Audit Committee

**Wednesday, 23 March 2022 AT 14:00**  
**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 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 - 14**

To note that Council, at its meeting of 4 January 2022, received and adopted the minutes of the meetings held on 11 November and 10 December 2021. The minutes will be signed by the Chair.  
[Copy minutes in Minute Book 48(4) / herewith].

## PART A

### To be considered when the Public and Press are present

<b>A.1</b>	<b><u>MINUTES OF THE BUSINESS AND TRANSFORMATION SCRUTINY PANEL</u></b>	<b>15 - 44</b>
	The Minutes of the meetings of the Business and Transformation Scrutiny Panel held on 7 December 2021, 6 January and 24 February 2022 are submitted for information. (Copy Minutes herewith)	
<b>A.2</b>	<b><u>AUDITOR'S ANNUAL REPORT ON CARLISLE CITY COUNCIL</u></b>	<b>45 - 78</b>
	Grant Thornton to present the Auditor's Annual Report on Carlisle City Council. (Copy Report herewith)	
<b>A.3</b>	<b><u>EXTERNAL AUDIT PROGRESS REPORT AND SECTOR UPDATE</u></b>	<b>79 - 98</b>
	Grant Thornton to present a report updating the Committee on progress in delivering their responsibilities as the Council's external auditors. (Copy Report herewith)	
<b>A.4</b>	<b><u>AUDIT COMMITTEE ANNUAL REPORT 2021/22</u></b>	<b>99 - 112</b>
	The Chair of the Audit Committee to submit a report summarising the work undertaken by the Audit Committee during 2021/22. (Copy Report RD.74/21 herewith)	
<b>A.5</b>	<b><u>INTERNAL AUDIT PROGRESS 2021/22 (DECEMBER 2021 TO FEBRUARY 2022)</u></b>	<b>113 - 124</b>
	The Corporate Director of Finance and Resources to submit a report providing an overview of the work carried out by Internal Audit between December 2021 and February 2022. The report also includes information on progress against the agreed audit plan, performance indicators and previous audit recommendations. (Copy Report RD.80/21 herewith)	
	The undernoted Final Audit reports are submitted for consideration.	
<b>A.5(i)</b>	<b><u>INTERNAL AUDIT REPORT – WORKFORCE DEVELOPMENT</u></b>	<b>125 - 142</b>

<b>A.5(ii)</b>	<b><u>INTERNAL AUDIT REPORT – FINANCIAL SERVICES GOVERNANCE ARRANGEMENTS</u></b>	<b>143 - 160</b>
<b>A.5(iii)</b>	<b><u>INTERNAL AUDIT REPORT – COVID-19 GRANT PAYMENTS</u></b>	<b>161 - 174</b>
<b>A.6</b>	<b><u>INTERNAL AUDIT PLAN 2022/23</u></b>	<b>175 - 196</b>
	The Corporate Director of Finance and Resource to submit a report providing the proposed Internal Audit Plan and Charter for 2022/23. (Copy Report RD.79/21 herewith)	
<b>A.7</b>	<b><u>TREASURY MANAGEMENT OCTOBER - DECEMBER 2021</u></b>	<b>197 - 210</b>
	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 2021/22. The matter was considered by the Executive on 21 February 2022. (Copy Report RD.72/21 and Minute Excerpt herewith)	
<b>A.8</b>	<b><u>TECHNICAL UPDATE AND CONSULTATIONS</u></b>	<b>211 - 216</b>
	The Corporate Director of Finance and Resources to submit a report providing an update on technical issues and consultations on financial and auditing subjects. (Copy Report RD.76/21 herewith)	

## **PART B**

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

### **B.1 TECHNICAL UPDATE AND CONSULTATIONS: APPENDICES**

*\*\*\* This report is not for publication by virtue of Paragraph 3 of Schedule 12A to the Local Government Act 1972, as it contains 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 setting out the appendices in relation to the consultation responses prepared by Link, the Council's Treasury Management advisors.  
(Copy Report RD.76/21 herewith)

## **B.2 RISK BASED VERIFICATION POLICY REVIEW**

*\*\*\* This report is not for publication by virtue of Paragraph 3 of Schedule 12A to the Local Government Act 1972, as it contains information relating to the financial or business affairs of any individual (including the authority holding that information). \*\*\**

The Corporate Director of Finance and Resources to submit a report which updates the Committee on an amendment of the Risk Based Verification Policy for Housing Benefit Administration.  
(Copy Report RD.81/21 herewith)

### **Members of the Audit Committee**

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

**Labour** – Birks, Patrick (Vice Chair), Dr Tickner (sub), Wills (sub)

**Independent and Liberal Democrat** - Bomford, Allison (sub)

Enquiries, requests for reports, background papers etc to:  
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