

AGENDA

Audit Committee

Friday, 08 July 2022 AT 10:00

In the Flensburg Room, Civic Centre, Carlisle, CA3 8QG

APPOINTMENT OF CHAIR

To appoint a Chair of the Audit Committee for the 2022/23 municipal year.

APPOINTMENT OF VICE CHAIR

To appoint a Vice-Chair of the Audit Committee for the 2022/23 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 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

To note that Council, at its meeting of 26 April 2022, received and adopted the minutes of the meeting held on 23 March 2022. The Chair will sign the minutes.

[Copy minutes in Minute Book 48(6)]

PART A

To be considered when the Public and Press are present

A.1	<u>EXTERNAL AUDIT PLAN 2021/22</u>	7 - 28
	Grant Thornton to submit their Audit Plan for the year ending 31 March 2022. (Copy report herewith)	
A.2	<u>INTERNAL AUDIT PROGRESS (APRIL TO JUNE)</u>	29 - 44
	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 2022/23. The report also includes information on progress against the agreed audit plan, performance indicators and previous audit recommendations. (Copy Report RD.09/22 herewith)	
A.2(i)	<u>INTERNAL AUDIT REPORT – PROPERTY INCOME</u>	45 - 64
	(Copy Report RD.18/22 herewith)	
A.2(ii)	<u>INTERNAL AUDIT REPORT – SANDS CENTRE DEVELOPMENT</u>	65 - 78
	(Copy Report RD.10/22 herewith)	
A.2(iii)	<u>INTERNAL AUDIT REPORT - COUNCIL TAX</u>	79 - 94
	(Copy Report RD.11/22 herewith)	
A.2(iv)	<u>INTERNAL AUDIT REPORT – RECYCLING (PERFORMANCE INFORMATION)</u>	95 - 110
	(Copy Report RD.21/22 herewith)	
A.2(v)	<u>INTERNAL AUDIT REPORT – DEVELOPMENT MANAGEMENT (COMPLAINTS)</u>	111 - 124
	(Copy Report RD.13/22 herewith)	
A.2(vi)	<u>INTERNAL AUDIT REPORT - FUTURE HIGH STREET FUND</u>	125 - 142
	(Copy Report RD.14/22 herewith)	

A.2(vii)	<u>INTERNAL AUDIT REPORT - CREDITORS</u>	143 - 160
	(Copy Report RD.15/22 herewith)	
A.2(viii)	<u>INTERNAL AUDIT REPORT - MAIN ACCOUNTING SYSTEM</u>	161 - 176
	(Copy Report RD.16/22 herewith)	
A.2(ix)	<u>INTERNAL AUDIT REPORT - PROCUREMENT (COUNTER-FRAUD)</u>	177 - 194
	(Copy Report RD.17/22 herewith)	
A.3	<u>INTERNAL AUDIT ANNUAL REPORT 2021/22</u>	195 - 206
	The Corporate Director of Finance and Resources to submit a summary of the outcomes of the work undertaken by Internal Audit for Carlisle City Council in 2021/22 and includes 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.22/22 herewith)	
A.4	<u>INTERNAL AUDIT COMPLIANCE WITH PUBLIC SECTOR INTERNAL AUDITING STANDARDS (SELF ASSESSMENT)</u>	207 - 254
	The Corporate Director of Finance and Resources to submit a report introducing Internal Audit's self-assessment of compliance with Public Sector Auditing Standards for 2021/22. (Copy Report RD.25/22 herewith)	
A.5	<u>HOUSING BENEFIT SUBSIDY 2020/21</u>	255 - 260
	The Corporate Director of Finance and Resources to submit details of the completed audit of the Housing Benefit Subsidy claim for 2020/21 undertaken by Mazars. (Copy report RD.27/22 herewith)	
A.6	<u>TREASURY MANAGEMENT OUTTURN 2021/22</u>	261 - 282
	The Corporate Director of Finance and Resources to submit a report providing the Treasury Management Outturn for 2021/22. The matter was considered by the Executive on 27 May 2022 and the People Panel on 9 June 2022. (Copy Report RD.05/22 and Minute Excerpts herewith).	

A.7 TECHNICAL UPDATE AND CONSULTATIONS

**283 -
302**

The Corporate Director of Finance and Resources to submit an update on technical issues and consultations on financial and auditing subjects.
(Copy Report RD.21/22 herewith)

PART B

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

B.1 INTERNAL AUDIT REPORT - ICT RECOMMENDATIONS

**** 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 which considers the follow-up review of ICT recommendations and supplements the report considered as part of the Internal Audit Progress Report 2021/22.
(Copy Report RD.19/22 herewith)

B.2 INTERNAL AUDIT REPORT - CYBER SECURITY

**** 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 which considers the review of Cyber Security and supplements the report considered as part of the Internal Audit Progress Report 2021/22.
(Copy Report RD.20/22 herewith)

Members of the Audit Committee

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

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

Independent and Liberal Democrat - Bomford, Pickstone (sub)

Independent - Betton

Enquiries, requests for reports, background papers etc to:
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