

9 September 2020

To: The Chair and Members of the Audit and Assurance Committee

Agenda

AUDIT AND ASSURANCE COMMITTEE

A meeting of the Audit and Assurance Committee will be held as follows:

Date: Thursday 17 September 2020
Time: 10.30 am
Place: 10:30am – 2:30pm https://teams.microsoft.com/l/meetup-join/19%3ameeting_MTA1MmZjNTAtYjc1OS00YTU2LTg5MDktZjQ4NzA5NjdjYzU4%40thread.v2/0?context=%7b%22Tid%22%3a%22ac4b077e-a758-4bc5-9465-35c192007704%22%2c%22Oid%22%3a%222d96a7b8-fb4f-48a2-a14b-f8f782b4ea89%22%2c%22IsBroadcastMeeting%22%3a%22true%7d
2:30pm – 5:30pm https://teams.microsoft.com/l/meetup-join/19%3ameeting_YTk0YTg3YjAtNTY5YS00ZjQ0LWEwYTAtMGJjYjEyZjFhNDQ3%40thread.v2/0?context=%7b%22Tid%22%3a%22ac4b077e-a758-4bc5-9465-35c192007704%22%2c%22Oid%22%3a%222d96a7b8-fb4f-48a2-a14b-f8f782b4ea89%22%2c%22IsBroadcastMeeting%22%3a%22true%7d

There will be a pre meeting for members with the Auditors at 9.45am

Dawn Roberts
Executive Director – Corporate, Customer and Community Service

Enquiries and requests for supporting papers to: Daniel Hamilton
Direct Line: 07920700299
Email: daniel.hamilton@cumbria.gov.uk

MEMBERSHIP

Labour (2)

Ms C McCarron-Holmes
(Vice-Chair)
Mr F Cassidy

Conservative (3)

Mrs HF Carrick (Chair)
Mr NH Marriner
Mrs EA Mallinson

Liberal Democrat (2)

Mr GD Cook
Mr SB Collins

ACCESS TO INFORMATION

Agenda and Reports

Copies of the agenda and Part I reports are available for members of the public to inspect prior to the meeting. Copies will also be available at the meeting.

The agenda and Part I reports are also available on the County Council's website – <http://councilportal.cumbria.gov.uk/ieListMeetings.aspx?CId=124&Year=0>

Background Papers

Requests for the background papers to the Part I reports, excluding those papers that contain exempt information, can be made to the Legal and Democratic Services Unit at the address overleaf between the hours of 9.00 am and 4.30 pm, Monday to Friday.

AGENDA

PART 1: ITEMS LIKELY TO BE CONSIDERED IN THE PRESENCE OF THE PRESS AND PUBLIC

1 MEETING INFORMATION

https://teams.microsoft.com/l/meetup-join/19%3ameeting_MTA1MmZjNTAtYjc1OS00YTU2LTg5MDktZjQ4NzA5NjdjYzU4%40thread.v2/0?context=%7b%22Tid%22%3a%22ac4b077e-a758-4bc5-9465-35c192007704%22%2c%22Oid%22%3a%222d96a7b8-fb4f-48a2-a14b-f8f782b4ea89%22%2c%22IsBroadcastMeeting%22%3atru%7d

https://teams.microsoft.com/l/meetup-join/19%3ameeting_YTk0YTg3YjAtNTY5YS00ZjQ0LWEwYTAhMGJjYjEyZjFhNDQ3%40thread.v2/0?context=%7b%22Tid%22%3a%22ac4b077e-a758-4bc5-9465-35c192007704%22%2c%22Oid%22%3a%222d96a7b8-fb4f-48a2-a14b-f8f782b4ea89%22%2c%22IsBroadcastMeeting%22%3atru%7d

2 APOLOGIES FOR ABSENCE

To receive any apologies for absence

3 MEMBERSHIP

To note any changes to the membership of the Committee

4 DISCLOSURES OF INTEREST

Members are invited to disclose any disclosable pecuniary interest they have in any item on the agenda which comprises

- 1 Details of any employment, office, trade, profession or vocation carried on for profit or gain.
- 2 Details of any payment or provision of any other financial benefit (other than from the authority) made or provided within the relevant period in respect of any expenses incurred by you in carrying out duties as a member, or towards your election expenses. (This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
- 3 Details of any contract which is made between you (or a body in which you have a beneficial interest) and the authority

- (a) Under which goods or services are to be provided or works are to be executed; and
 - (b) Which has not been fully discharged.
- 4 Details of any beneficial interest in land which is within the area of the authority.
- 5 Details of any licence (alone or jointly with others) to occupy land in the area of the authority for a month or longer.
- 6 Details of any tenancy where (to your knowledge)
- (a) The landlord is the authority; and
 - (b) The tenant is a body in which you have a beneficial interest.
- 7 Details of any beneficial interest in securities of a body where
- (a) That body (to your knowledge) has a place of business or land in the area of the authority; and
 - (b) Either –
 - (i) The total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or
 - (ii) If that share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the relevant person has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

In addition, you must also disclose other non-pecuniary interests set out in the Code of Conduct where these have not already been registered.

Note

A “disclosable pecuniary interest” is an interest of a councillor or their partner (which means spouse or civil partner, a person with whom they are living as husband or wife, or a person with whom they are living as if they are civil partners).

5 EXCLUSION OF PRESS AND PUBLIC

To consider whether the press and public should be excluded from the meeting during consideration of any item on the agenda.

6 MINUTES

To confirm as a correct record the minutes of the meeting of the Committee held on 29 July 2020 (copy enclosed).

(Pages 7 - 18)

7 INTERNAL AUDIT PROGRESS REPORT TO 31 JULY

To consider a report from the Director of Finance (s151 Officer).

(Pages 19 - 38)

8 SENIOR INFORMATION RISK OWNER (SIRO) AND INFORMATION GOVERNANCE ANNUAL REPORT

To consider a report from the Chief Legal Officer (Monitoring Officer).

(Pages 39 - 62)

9 LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN – ANNUAL REVIEW LETTER

To consider a report from the Chief Legal Officer (Monitoring Officer).

(Pages 63 - 82)

10 QUARTER 1 – CORPORATE RISK REPORT

To consider a report from the Director of Finance (s151 Officer).

(Pages 83 - 134)

11 DEEP DIVE RISK ANALYSIS

To receive a presentation from the Assistant Director without Portfolio.

Not dispatched with the agenda.

12 (GRANT THORNTON ITEMS)

a External Audit - Audit Plan Cumbria County Council 2019/20

(Pages 135 - 154)

b External Audit - Fees letter 2020/21

(Pages 155 - 160)

c External Audit Progress and Update Report 2020/21

(Pages 161 - 176)

13 FORWARD PLAN - AUDIT AND ASSURANCE COMMITTEE

To note the Forward Plan for the Audit and Assurance Committee and agree any additional items (copy enclosed).

(Pages 177 - 178)

14 DATE & TIME OF NEXT MEETING

The next meeting will be held on 23 November 2020 the venue is to be confirmed.