

21 July 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: Wednesday 29 July 2020
Time: 2.00 pm
Place: https://teams.microsoft.com/join/19%3ameeting_NTE4MDg4YTMtNDQ0YS00OTA1LThhYjAtMGVkZGUzMExMjc1%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

There will be a pre meeting for members with the Auditors at 13.00 pm

Dawn Roberts
Executive Director – Corporate, Customer and Community Services

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

This agenda is available on request in alternative formats

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 PLEASE NOTE THIS WILL BE A VIRTUAL MEETING AND, THEREFORE, WILL NOT TAKE PLACE IN A PHYSICAL LOCATION. PLEASE FOLLOW THE LINK TO VIEW THIS EVENT:**

https://teams.microsoft.com/l/meetup-join/19%3ameeting_NTE4MDg4YTMtNDQ0YS00OTA1LThhYjAtMGVkZGUzZmExMjc1%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 9 December 2020 (copy enclosed).

(Pages 7 - 18)

7 QUARTER 4 – RISK REPORT

To consider a report from the Director of Finance (Section 151 Officer).
(Pages 19 - 58)

8 ANNUAL REVIEW AUDIT AND ASSURANCE COMMITTEE EFFECTIVENESS

To consider a report from the Director of Finance (Section 151 Officer).
(Pages 59 - 66)

9 INTERNAL AUDIT ANNUAL REPORT 2019/20

To consider a report from the Group Audit Manager.
(Pages 67 - 114)

10 DRAFT INTERNAL AUDIT PLAN 2020/21

To consider a report from the Group Audit Manager.
(Pages 115 - 156)

11 ACCOUNTS PREPARATION 2019/20

To consider a report from the Director of Finance (Section 151 Officer).
(Pages 157 - 188)

12 ANNUAL GOVERNANCE STATEMENT

To consider a report from the Executive Director – Corporate, Customer and Community Services.
(Pages 189 - 212)

13 (GRANT THORNTON ITEMS)

a **Grant Thornton - External Audit - Audit Scope Letter**
(Pages 213 - 218)

b **Grant Thornton - External Audit - Audit Plan Cumbria Local Government Pension Scheme 2019/20**
(Pages 219 - 240)

c **Grant Thornton - External Audit - Progress and Update Report**
(Pages 241 - 256)

d **Grant Thornton - External Audit - Teacher's Pension return: Confirmation Letter**
(Pages 257 - 266)

14 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 267 - 268)

15 DATE & TIME OF NEXT MEETING

The next meeting will be held on 17 September 2020, venue to be confirmed.