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| <b>AUDIT AND ASSURANCE COMMITTEE</b>            |
| <b>Meeting date: 17<sup>th</sup> March 2020</b> |
| <b>From: Director of Finance (S151 Officer)</b> |

## **ACCOUNTS PREPARATION 2019/20**

### **1.0 EXECUTIVE SUMMARY**

- 1.1 *This report summarises the overall approach and progress to date on the preparations for the Council's and Cumbria Local Government Pension Scheme Statement of Accounts 2019/20 and the Council's Value for Money conclusion.*
  
- 1.2 *The production of the Statement of Accounts is an annual exercise and is the final piece of the jigsaw in relation to the financial management cycle for the Council. By its nature it is a very technical exercise but at its core it relies on the significant level of work that is carried out across Finance and the wider organisation during the year in managing and monitoring the Council's financial and non-financial position.*
  
- 1.3 *The Audit Findings Report for the Council's 2018/19 Accounts concluded that again the Council achieved a very high quality of financial reporting, with working papers being to a good standard. Grant Thornton positively commented on the effective response time to their audit queries. Overall, the very small number and the nature of the adjustments reflect the continuing improvement and substantial progress the Council has made in strengthening the accounts compilation process over recent years.*
  
- 1.4 *The Council's draft primary statements required adjustment in respect of the additional pension liability that has arisen following the outcome of the McCloud employment tribunal case that was announced in late June 2019 and there was an unadjusted item. There were also some minor amendments required to the disclosure notes to enhance the reader's understanding. There are two recommendations for action in the Council's Audit Findings Report relating to journal input controls.*
  
- 1.5 *The Audit Findings Report for Cumbria LGPS confirmed that the accounts contained no material errors to the primary statements. It did, however, identify an understatement of £6.1 million in respect of the valuation of 12 level 3 investments. This represents 0.2% of the assets published in the draft accounts and, in light of immateriality and the*

*general short term volatility of investment assets, the Fund considers it not necessary to adjust for these differences. This is consistent with the approach taken in previous years.*

- 1.6 *The Cumbria LGPS AFR notes two other issues which arose during the year; the McCloud judgement and a change in IT general controls (as detailed below). In addition to this a few minor amendments were made to disclosure notes to further improve clarity and consistency. None of these issues had an impact on the primary financial statements of the Cumbria LGPS.*
- 1.7 *While the aim is to provide a completely “clean” set of accounts, it would be exceptional for any Council not to have some amendments to their unaudited accounts given the scale of the exercise (resulting in a 260 page document) and the complex and technical requirements for completion.*
- 1.8 *To maintain these high standards when resources are stretched both in relation to the service departments and finance continues to be challenging but the closure timetable is considered achievable. 2019/20 is again a year with minimal technical changes. The deadline for the sign off of the unaudited accounts by the Director of Finance is Friday 29<sup>th</sup> May.*
- 1.9 *The production of the accounts is a significant project for the Council involving many officers across the Council led by Finance. In preparation for the closure of accounts for 2019/20 a comprehensive timetable, covering both revenue and capital, has again been produced following on from good practice established in previous years, together with proforma documentation for all Finance staff to use.*
- 1.10 *The draft Statement of Accounts will be published by the 29<sup>th</sup> May and the Audited Statement of Accounts will be reported to Audit and Assurance Committee on 3<sup>rd</sup> November.*
- 1.11 *As in previous years the Auditors will provide a Value for Money conclusion for the financial year. The outcome will be reported to Audit and Assurance Committee on 3<sup>rd</sup> November.*

## **2.0 STRATEGIC PLANNING AND EQUALITY IMPLICATIONS**

- 2.1 *This report supports the priorities of the Council Plan, as effective management of financial resources is a pre-requisite for making informed decisions when planning and delivering Council services.*

## **3.0 RECOMMENDATION**

- 3.1 *Members are asked to note the following:*

- a. *High level timetable for the closedown of the Council’s and the Cumbria Local Government Pension Scheme 2019/20 accounts. (paragraph 4.14).*

- b. Potential risks for the closure of the Council's 2019/20 accounts (paragraph 4.17).*
- c. Value For Money (VFM) approach to determine the VFM conclusion as part of the final accounts process (paragraph 4.21 to 4.25).*
- d. Potential risks for the closure of the CLGPS 2019/20 accounts (paragraph 5.14 to 5.15).*

## **4.0 BACKGROUND**

### **Cumbria County Council Statement of Accounts**

#### **Audit Findings Report 2018/19**

- 4.1 In summary, the Audit Findings Report commented that “The Accounts have been prepared to a very high standard and the finance team have produced good working papers and have also been responsive to our audit queries”.
- 4.2 The production of the Statement of Accounts is an annual exercise and is the final piece of the jigsaw in relation to the financial management cycle for the Council. By its nature it is a very technical exercise but at its core it relies on the significant level of work that is carried out during the year across Finance and the wider organisation in managing and monitoring the Council's financial position.
- 4.3 The unaudited accounts were amended following the announcement in late June 2019 that the Supreme Court had denied the Government leave to appeal the decision in the McCloud case. This has given rise to a potential increase in the Council's net pension liabilities which has been amended in the primary statements. In addition there were some minor changes required to disclosure notes to aid the reader's understanding.

4.4 Grant Thornton’s report contained two recommendation relating to the journal input and review processes.

| Recommendation  | CCC Response   | By Whom and When   |
|---|--|--|
| <p>1. <u>Journal Review</u><br/>Update the current journal review process to ensure that all journal posted are reviewed.</p>   | <p>The Council recognises the dependency on one individual following the delay in recruitment to the Finance Manager – Corporate Accounting role. This was unfortunate but unavoidable. However, there are already significant other management controls in place to give the assurance on the true and fair position of the Council’s ledger (set out below).</p>   | <p>The review process was reinstated from April 2019. All Group Finance Managers are reviewing journals done in the directorates. The Senior Manager Accountancy is reviewing the Group Finance Manager – Corporate Accounting journals.</p>     |
| <p>2. <u>Journal Upload tool</u><br/>User of the journal upload tool should be reminded of the requirement to enter their unique user ID details. (If any unusual user ID details are identified during the journal review process it should be clearly documented that the reviewer has challenged the prepared of the journal and the results of this challenge).</p> <ul style="list-style-type: none"> <li>• Ensure the pending IT upgrade is fully tested prior to being implemented to ensure the adequacy of IT general controls. (We acknowledge that work had been ongoing on the development of the patch during the latter part of 2018/19 and is now ready for deployment, which will require user of the journal upload to log in using their unique user name and password).</li> </ul> | <p>The Systems team, ICT and the software supplier have continued to work on addressing the user id issue since September 2018. A solution has now been developed and is in the final stages of testing.</p> <p>This solution will force a user to enter a log on and password before they can use the spreadsheet upload tool. This solution is due to be deployed from week commencing 29th July 2019. In relation to the mitigating controls management placed reliance on the existing controls relating to those of monthly monitoring returns via DMTs, compilation of the corporate budget monitoring reports quarterly and is subject to the scrutiny of the Director of Finance in preparation for Cabinet. The role of the Deputy S151 Officer and GFMs is to carry out monthly analytical review. The reporting was strengthened in 2018/19 by reporting the Council Plan Delivery Plan report alongside the budget monitoring report on a quarterly basis.</p> | <p>The new journal upload software was rolled out across Finance in October 2019.</p> <p>A review of all journals between April 2019 and October 2019 confirmed that there are no further journals that have a non finance person’s user ID.</p> |

#### **Changes to Code of Practice on Local Authority Accounting for 2019/20**

- 4.5 For 2019/20 there are no technical accounting changes. IFRS16 Leases will be implemented in 2020/21, the transition date is 1<sup>st</sup> April 2020. IFRS16 will require local authorities that are lessees to recognise most leases on their Balance Sheets as right-of-use assets with a corresponding lease liability. IFRS16 was due to be adopted in 2019/20 but was deferred for one year for the whole Public Sector to 1<sup>st</sup> April 2020.
- 4.6 There is still some uncertainty about the extent of the impact of IFRS16 as CIPFA/LASAAC are still deliberating on the treatment of Voluntary Aided and Voluntary Controlled Schools. For the Council this affects 126 schools which are not currently included in the Council's Balance Sheet, but depending on the outcome of CIPFA/LASAAC discussions these may be brought back on to the Balance Sheet.
- 4.7 The Corporate Accounting team are currently reviewing all the Council's lease arrangements in readiness for the implementation and further details of the impact of IFRS16 will be included in Note 1 Accounting Standards Issued of the 2019/20 Accounts.

#### **Closure of 2019/20 Accounts**

- 4.8 The closure of accounts process is continually being reviewed and refined each year to identify areas that will enable the Council to meet the statutory timescales.
- 4.9 For 2019/20 closure of the Accounts will follow a similar timetable to 2018/19. The deadline for a first complete draft of the Statement of Accounts will be 11<sup>th</sup> May. The deadline for the sign off of the unaudited accounts by the Director of Finance is Friday 29<sup>th</sup> May.
- 4.10 In February 2020 Council agreed as part of the 2020/21 budget setting process that slippage and accelerated spend in the capital programme from one year to the next would be automatically carried forward to future years. Slippage reflects a delay in timing of planned and approved spend on schemes that have already been agreed by Cabinet and Council. Again, this is a similar approach to previous years in order to facilitate the early closedown requirements.
- The Q3 budget monitoring report includes recommendations for Cabinet to: approve 'in principle' transfers to earmarked reserves of committed but unutilised budget at 31<sup>st</sup> March 2020 currently totalling £0.514m.
  - For Local Committees it is proposed that Cabinet approve the transfer of the net revenue balance of both accelerated spend (overspendings) and underspendings on each Local Committee budget (highways and non-highways) as at 31<sup>st</sup> March 2020 to an Earmarked Reserve for use in 2020/21.
  - Agree in principle, that after the General Fund balance has been maintained at £15.056m, any remaining net outturn revenue position, is transferred to the volatility fund reserve to support transformation and innovation.

- 4.11 Assuming Cabinet approve these recommendation on the 19<sup>th</sup> March then this will ensure that these specific reserves are maintained at year end. All other underspend positions will be included in the overall outturn position of the Council. An overall underspend position at year end results in an increase to the General Fund Balance. Council can then approve transfers from the General Fund Balance to Earmarked Reserves if required in 2020/21.
- 4.12 Areas such as de-cluttering the accounts and reducing disclosures where appropriate, increasing the use of estimates, and streamlining working papers are key to achieving the closure deadline. Also essential is working with colleagues across the organisation to ensure materiality of year end processes is understood and applied. For example the threshold for debtors and creditors to be included in the Accounts has progressively been increased from £1,000 to £10,000. Throughout the 2019/20 financial year there has been increased emphasis on understanding and managing potential year end issues during the regular budget monitoring process.
- 4.13 The production of the accounts is a significant project for the Council involving many officers led by Finance across the Council. In preparation for the closure of accounts for 2019/20 a comprehensive timetable, covering both revenue and capital, has again been produced following on from good practice established in previous years, together with proforma documentation for all Finance staff to use.
- 4.14 Copies of the documentation have been placed on the Finance Sharepoint for all Finance staff to access. The detailed timetable and proforma are circulated and collated through the Directorate Finance teams. A high level summary of the timetable is attached at **Appendix 1** for information. Key dates are as follows:

| <b>Date</b>              | <b>Task</b>  |
|--------------------------|--|
| 14 <sup>th</sup> April   | Directorate finance teams to complete all accounting entries and produce their provisional outturn report.   |
| 16 <sup>th</sup> April   | Directorate working papers and analytical review completed   |
| 11 <sup>th</sup> May     | First draft of statement of accounts to be produced for Senior Managers Accountancy and Technical Finance to review. Briefing to Assistant Director – Finance on statements of accounts. |
| 29 <sup>th</sup> May     | Unaudited Statement of Accounts approved by Assistant Director – Finance, published on the website and passed to Grant Thornton together with working papers                             |
| 11 <sup>th</sup> June    | Outturn report to Cabinet  |
| 3 <sup>rd</sup> November | Audit & Assurance Committee to receive Audit Findings Report from Grant Thornton   |

- 4.15 A workshop involving all staff who are key to the closure of the Council's Accounts was held on 11<sup>th</sup> February 2020 and further dedicated sessions have been held with individual teams. In addition closure of accounts is a standing item on the Finance Management Team agenda.

- 4.16 Regular meetings are scheduled with Grant Thornton (monthly from December until the end of May and weekly from the beginning of the audit until it is completed) involving the Senior Manager Accountancy and the Group Finance Manager – Corporate Accounting. The meetings provide the opportunity to raise issues early with a view to a prompt resolution before the year end.

**Significant Risks and additional work identified by Grant Thornton**

- 4.17 An initial meeting was held with Grant Thornton on the 16th October 2019 to review 2018/19 and to begin the planning for the 2019/20 audit. Grant Thornton have identified some areas which will increase the volume and scope of testing and reporting that will affect all Local Authorities in preparing their statement of accounts for 2019/20. These areas were set out in a letter to the s151 Officer on 19<sup>th</sup> February with an extract being provided below. The same letter included details of fee increases which will be covered by Grant Thornton elsewhere on this agenda.

**Property, plant and equipment (PPE or ‘Fixed Assets’)**

The FRC has highlighted that auditors need to improve the quality of audit challenge on Property, Plant and Equipment (PPE) valuations across the sector. We will therefore increase the volume and scope of our audit work to ensure an adequate level of audit scrutiny and challenge over the assumptions that underpin PPE valuations. We have also determined that, for major local audits, we will now be engaging our own external valuer to provide appropriate assurance to the standards expected by the FRC for an authority of your size.

**Pensions (IAS 19)**

The FRC has highlighted that the quality of work by audit firms in respect of IAS 19 needs to improve across local government audits. Specifically, for the following areas, we will increase the granularity, depth and scope of coverage, with increased levels of sampling, additional levels of challenge and explanation sought, and heightened levels of documentation and reporting. Our planned additional procedures include:

- verification of the accuracy and completeness of the data provided to the actuary by both the admitted body and the administering authority.
- checking the value of the Pension Fund Assets at 31 March per the Council’s financial statements against the share of assets in the Pension Fund statements.
- review and assess whether the significant assumptions applied by the actuary are reasonable and are followed up on areas identified by either our review or PwC as outliers.
- ensuring that the instructions from the audit team to the Pension Fund auditor include enquiries in respect of service organisation reports as well as testing in respect of material level 3 pension assets (please note that this is outside the scope of PSAA’s fee variation process).

### **Complex accounting issues and new accounting standards**

You are required to respond effectively to new accounting standards and we must ensure our audit work in these new areas is robust. This year we will both be responding to the introduction of IFRS16. IFRS16 requires a leased asset, previously accounted for as an operating lease off balance sheet, to be recognised as a 'right of use' asset with a corresponding liability on the balance sheet from 1 April 2020.

There is a requirement, under IAS8, to disclose the expected impact of this change in accounting treatment in the 2019/20 financial statements. We know the Council has appreciated our responsiveness in the past and we would wish to continue to be able to do this in the future.

### **Ethical matter requiring an out of area Audit Team (Council only)**

As I outlined at the December Audit and Assurance Committee there is a significant ethical matter, which directly impacts on the delivery of the 2019/20 Cumbria County Council audit. The appointment of the former audit manager on this audit to a post at the Council means that your audit will need to be resourced by a non-local audit team. This will add significant travel and accommodation expenses to the cost of delivering your audit and also means we are unlikely to be in a position to deliver your audit ahead of the 31 July 2020.

- 4.18 All the accounting related issues identified have been included in the planning for the preparation of the 2019/20 statement of accounts.

### **Risks identified by CCC for 2019/20 closure of accounts**

- 4.19 There are no significant risks identified at this stage to the closure of the 2019/20 accounts.

### **2019/20 Interim Audit**

- 4.20 The interim audit work scheduled for January /February 2020 has not taken place. Grant Thornton advised the Committee at its meeting in December that there was likely to be some delays to the 2019/20 external audit. At the most recent monthly meeting Grant Thornton advised that they would not be able to meet the 31<sup>st</sup> July deadline for completion of the audit. The audit is now scheduled for August and September with the Audit and Assurance Committee to receive the audit findings report being re-scheduled from 29<sup>th</sup> July to 3<sup>rd</sup> November.

### **Value for Money Opinion**

- 4.21 As in previous years the Auditors will provide a Value for Money conclusion for the financial year. The emphasis is on an assessment of 'proper arrangements' for securing economy, efficiency and effectiveness in the use of resources.
- 4.22 The single criterion for auditors to evaluate is "in all significant respects the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people".

- 4.23 In reaching the overall judgement Auditors will assess arrangements in respect of the following sub criteria:
- Informed decision making.
  - Sustainable resource deployment.
  - Working with partners and other third parties.
- 4.24 Meetings will be held with the Auditors and the relevant Assistant Directors and Senior Managers across the organisation during the audit to review the Value For Money arrangements for the Council. An initial review of high risk areas, yet to be formally identified, will be undertaken by the Auditors and this will determine the nature of these discussions.
- 4.25 The outcome will be reported to Audit and Assurance Committee on 3<sup>rd</sup> November.

## **5.0 Cumbria Local Government Pension Scheme (“The Fund”)**

### **Audit Findings Report - 2018/19 Action Plan**

- 5.1 The audit work undertaken by Grant Thornton identified no significant control weaknesses within the Local Government Pension Scheme (LGPS). It made one recommendation within its Audit Findings Report noting that, following an e5 upgrade in September 2018, it was possible for users to “log in” to journal upload and post a journal without entering either their own user id or a password. This recommendation had no impact on the financial statements of the Fund and, as detailed in section 4.4 above, a solution is now in place and operational.

### **Main changes to accounting for Local Government Pension Schemes for 2019/20**

- 5.2 There have been no material changes to accounting rules for 2019/20 affecting the Local Government Pension Scheme.
- 5.3 The Fund will ensure that it continues to comply fully with the required disclosures within its 2019/20 financial statements.

### **2019/20 Closure Plan and Key Dates (LGPS)**

- 5.4 For the 2019/20 Cumbria LGPS Financial Statements it is intended to follow the same process as in previous years. The Fund will continue with its approach to set a cut-off date (6<sup>th</sup> May 2020) at which time all estimates within the accounts will be revised to reflect any non-trivial adjustments advised to the Pension Fund by this date.

### **Significant Risks Identified by Grant Thornton**

- 5.5 Grant Thornton has advised the Fund of three key risks that will be considered during the 2019/20 audit:
- potential for management override of controls;
  - valuation of “Level 3” investments; and
  - valuation of Direct Held Property Investments

## Management Override of Controls

5.6 As with the audit of the Council's financial statements, Grant Thornton consider there to be a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. Grant Thornton have therefore identified management override of controls, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.

5.7 Fund mitigations: As with the Council, the Fund prepare working papers to support the accounting estimates and judgements used in preparing the accounts. Material judgements are disclosed in the Critical Judgements in Applying Accounting Policies note to the accounts.

### Level 3 Investments

5.8 Assets within the accounts of the LGPS are classified into three categories according to the quality and reliability of information used to determine fair value.

- Level 1 investments are those where the fair values are based on the market prices quoted for identical assets. These are mainly quoted equity shares, cash and unit trusts that can be freely traded.
- Level 2 investments are those where quoted market prices are not available. These include pooled funds where the Fund holds units of investments. The underlying assets of these units will usually be Level 1 investments.
- Level 3 investments are those where quoted market prices are not available and the valuation requires significant judgement and a degree of estimation.

5.9 The 2018/19 accounts noted that of the £2.7bn investments managed by fund at 31st March 2019, the Fund had £0.8bn of Level 1 investments, £1.2bn of Level 2 investments and £0.7bn of Level 3 investments.

5.10 Fund mitigations: The valuation techniques applied by the Fund are consistent with previous years and in line with standard practice for the relevant type of investment, for example the valuation of directly held investments (including investment in limited partnerships and shares in unlisted companies) is undertaken by the investment manager in accordance with industry guidelines or to standards set by the constituent documents of the pool or the management agreement. Details of the valuation techniques applied are set out in the Fund's accounting policies.

## Direct Held Property Investments

5.11 Grant Thornton has noted that they consider directly held property investments as a significant risk for the Fund. This is a new significant risk identified by Grant Thornton for 2019/20.

- 5.12 Property investments are classified as Level 3 investments as a quoted market price is not available and the valuation requires significant judgement and a degree of estimation. Of the £0.7bn of Level 3 investments included within the 2018/19 accounts, £0.2bn related to investment property.
- 5.13 Fund mitigations: The valuation techniques applied by the Fund for investment property are consistent with previous years. Investment properties are valued by independent valuers at 31<sup>st</sup> March in accordance with the RICS valuation Global Standards 2017 and the UK national supplement 2018.

#### **Risks identified by the Fund for 2019/20 closure of accounts**

- 5.14 In producing the 2018/19 financial statements, the Fund included an estimate of the impact of the McCloud case on the present value of past service liabilities on both a valuation basis and an IAS19 basis. The Fund will include a similar estimate in production of the 2019/20 accounts. However, details of the resolution to McCloud are expected to be released during 2020/21. Depending upon the timing of this announcement Officers may need to reconsider the impact of the resolution and potentially adjust the accounting entries.
- 5.15 The Fund undertook the transition of 20% of its assets to the Border to Coast Pool in October 2019, withdrawing investments from its existing two global equity managers to do so. In addition, Pensions Committee approved an amended Investment Strategy Statement in December 2019 and the Fund is currently transitioning its assets to meet the revised asset allocation. Whilst neither represent a risk to the 2019/20 closure of accounts, Officers will be working with Grant Thornton throughout the production of the accounts to ensure the auditors are familiar with the accounting entries employed by the Fund and the types of assets the Fund is invested in.

#### **6.0 Role of the Audit and Assurance Committee in relation to the Accounts and the Audit Findings Report**

- 6.1 The role of the Audit and Assurance Committee, as set out in the Constitution, in relation to the Statement of Accounts is to review the financial statements, receive the external auditor's Audit Findings Report and reports to members, letter of representation, and monitor management action in response to the issues raised by external audit.
- 6.2 The meeting of the Committee on 3<sup>rd</sup> November will receive:
- The audited 2019/20 Statement of Accounts including CLGPS.
  - Audit Findings Report from Grant Thornton setting out their opinion on the Council's Accounts and the value for money conclusion.
  - Audit Findings Report from Grant Thornton setting out their opinion on the CLGPS' Accounts.
  - The letters of representation from the Council to Grant Thornton in respect of the Council and CLGPS. The letters contain written representations about the Council's financial statements and governance arrangements.
  - The audited set of accounts for Port of Workington.

- 6.3 After considering all the above items the Committee will be asked to:
- a) Agree the Letters of Representation on behalf of the Council in respect of the two sets of accounts authorise the Director of Finance, as the Council's Section 151 (Local Government Act 1972) Officer and the Chief Executive to sign the letters this enables Grant Thornton to issue audit opinions on the accounts. Two signatures are required to fulfil the International Auditing Standards.
  - b) Approve the Cumbria County Council Accounts 2019/20 which incorporates the Cumbria Local Government Pension Scheme Accounts on behalf of the Council.
  - c) Approve the Port of Workington Harbour Accounts 2019/20 on behalf of the Council.
  - d) Authorise the Director of Finance, as the Council's Section 151 (Local Government Act 1972) Officer and the Chair of the Audit and Assurance Committee to sign the three sets of accounts on behalf of the Council.
  - e) Agree the completed Action Plan to the Audit Findings Report for the Council.

## **7.0 OPTIONS**

- 7.1 Audit and Assurance Committee to note the report.

**Julie Crellin**  
**Director of Finance (S151 Officer)**  
**6<sup>th</sup> March 2020**

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**Please ensure that every part of this section where there is an asterisk\* is completed in accordance with the instructions before sending the report to Member Services, following which please delete this sentence.**

## **APPENDICES**

**Appendix 1 Closure of Accounts 2019/20 – High Level Closure Timetable**

## **IMPLICATIONS**

Staffing: \*

Financial: \*

Property: \*

Electoral Division(s): \*

\* *Please remove whichever option is not applicable*

|   |                          |                          |                          |     |
|---|--------------------------|--------------------------|--------------------------|-----|
| Executive Decision  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No  |
| Key Decision  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No  |
| If a Key Decision, is the proposal published in the current Forward Plan?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| Is the decision exempt from call-in on grounds of urgency?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No  |
| If exempt from call-in, has the agreement of the Chair of the relevant Overview and Scrutiny Committee been sought or obtained? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| Has this matter been considered by Overview and Scrutiny?<br>If so, give details below.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No  |

**N.B.** *If an executive decision is made, then a decision cannot be implemented until the expiry of the eighth working day after the date of the meeting – unless the decision is urgent and exempt from call-in and the Head of Member Services and Scrutiny has obtained the necessary approvals.*

### **PREVIOUS RELEVANT COUNCIL OR EXECUTIVE DECISIONS**

***No previous relevant decisions.***

### **CONSIDERATION BY OVERVIEW AND SCRUTINY**

***Not considered by Overview and Scrutiny***

### **BACKGROUND PAPERS**

***No background papers***

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