

22 June 2022

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 30 June 2022
Time: 10.30 am
Place: Conference Room A/B, Cumbria House

There will be a pre meeting for members with the Auditors at 9.30am

Dawn Roberts
Executive Director – Corporate, Customer and Community Services

Enquiries and requests for supporting papers to: Daniel Hamilton
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This agenda is available on request in alternative formats

MEMBERSHIP

Labour (2)

Mr FI Morgan (Vice-Chair)
Mr J Bell

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.

A G E N D A

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

1 APOLOGIES FOR ABSENCE

To receive any apologies for absence

2 MEMBERSHIP

To note any changes to the membership of the Committee

3 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).

4 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.

5 MINUTES

To confirm as a correct record the minutes of the meeting of the Committee held on 24 March 2022.

(Pages 7 - 18)

6 DEEP DIVE RISK ANALYSIS

To consider a deep dive risk analysis presentation relating to the ‘Financial Sustainability’ risk.

(to follow)

7 2021/22 QUARTER 4 CORPORATE RISK REPORT

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

(Pages 19 - 92)

8 2022/23 CORPORATE RISK REGISTER REFRESH

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

(Pages 93 - 102)

9 INTERNAL AUDIT ANNUAL REPORT 2021/22

To consider a report from the Group Audit Manager.

(Pages 103 - 154)

**10 ANNUAL REVIEW AUDIT AND ASSURANCE COMMITTEE EFFECTIVENESS
2021/22**

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

(Pages 155 - 162)

11 LOCAL CODE OF GOVERNANCE

To consider a report from the Monitoring Officer.

(Pages 163 - 176)

12 ANNUAL GOVERNANCE STATEMENT

To consider a report from the Monitoring Officer.

(Pages 177 - 202)

13 ACCOUNTS PREPARATION UPDATE 2021/22

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

(Pages 203 - 216)

14 (GRANT THORNTON ITEMS)

a External Audit - Progress report (Pages 217 - 236)

15 FORWARD PLAN - AUDIT AND ASSURANCE COMMITTEE

To note the Forward Plan for the Audit and Assurance Committee and agree any

additional items.

(Pages 237 - 238)

16 DATE & TIME OF NEXT MEETING

The next meeting will be held on 8 September 2022 at 10:30 am in Conference Room A/B, Cumbria House, Carlisle.