

1 March 2023

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 9 March 2023
Time: 10.30 am
Place: Conference Room A/B Cumbria House, Botchergate, Carlisle CA1 1RD

Please note there will be a pre meeting for members with the Auditors at 9.45am in Customer Service Room 5 (atrium).

Simon Higgins
Assistant Director – Corporate, Customer and Community Services

Enquiries and requests for supporting papers to: Jackie Currie
Direct Line: 07919 056193
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This agenda is available on request in alternative formats

Serving the People of Cumbria

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 6 December 2023 (copy enclosed)

(Pages 7 - 14)

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

To consider a report from the Assistant Director – Organisational Change (copy enclosed)

(Pages 15 - 34)

7 DEEP DIVE RISK ANALYSIS - LGR TRANSITION PLAN

Members to receive a presentation on the topic of the LGR Transition Plan.

8 QUARTER 3 CORPORATE RISK REPORT

To consider a report from the Interim Director of Finance (copy enclosed)

(Pages 35 - 118)

9 2021/22 ACCOUNTS - FINAL SIGN OFF

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

(Pages 119 - 412)

10 DRAFT INTERNAL AUDIT ANNUAL REPORT 2022/23

To consider a report from the Group Audit Manager (copy enclosed)

(Pages 413 - 472)

11 ACCOUNTS PREPARATION 2022/23

To consider a report from the Interim Director of Finance (Section 151 Officer) (copy enclosed)

(Pages 473 - 484)

12 ANNUAL GOVERNANCE STATEMENT 2022/23

To consider a report from the Interim Monitoring Officer (copy enclosed)

(Pages 485 - 506)

13 ANNUAL REPORT AND REVIEW OF AUDIT & ASSURANCE COMMITTEE EFFECTIVENESS 2022/23

To consider a report from the Interim Director of Finance (Section 151 Officer) (copy enclosed)

(Pages 507 - 518)

14 (GRANT THORNTON ITEMS)

(A) 2021/22 Cumbria County Council Audit Findings Report

To consider a report from Grant Thornton (copy enclosed)

(Pages 519 - 566)

(B) 2021/22 Cumbria Local Government Pensions Scheme Audit Findings Report

To consider a report from Grant Thornton (copy enclosed)

(Pages 567 - 592)

(C) 2021/22 Auditor's Annual Report including VFM

To consider a report from Grant Thornton (copy to follow)

(D) Review of Local Government Reorganisation in Cumbria

To consider a report from Grant Thornton (copy enclosed)

(Pages 593 - 606)

15 DATE & TIME OF NEXT MEETING

This will be the final meeting of the Audit and Assurance Committee.