

AUDIT AND ASSURANCE COMMITTEE

Minutes of a Meeting of the Audit and Assurance Committee held on Tuesday, 21 March 2023 at 2.00 pm at Committee Room 2 County Hall Kendal

PRESENT:

Mrs HF Carrick (Chair)

Mr GD Cook
Mr SB Collins

Mrs EA Mallinson

Also in Attendance:-

Mrs J Currie - Professional Lead - Democratic Services
Ms F Parker - Group Finance Manager - Corporate Accounting
Ms C Parkinson - Interim Chief Legal Officer

In attendance virtually

Mr G Kelly - Engagement Lead - Grant Thornton
Mr R Anderson - Audit Manager
Ms J Moore - Interim Director of Finance (Section 151 Officer)

PART 1 – ITEMS CONSIDERED IN THE PRESENCE OF THE PUBLIC AND PRESS

The meeting of the 9 March 2023 was reconvened at this point.

67 APOLOGIES FOR ABSENCE

Apologies for absence were received from Mr Marriner and Mr Morgan.

68 MEMBERSHIP

There were no changes in membership on this occasion.

69 DISCLOSURES OF INTEREST

Mrs Carrick declared a non pecuniary interest in Agenda Item No 5 (A) – 2021/22 Auditor's Annual Report on Cumbria County Council, as she was a member of the Chief Officers' Committee about which the auditors had been seeking additional information.

70 EXCLUSION OF PRESS AND PUBLIC

RESOLVED, that the press and public be not excluded from any items on the agenda today.

71 (GRANT THORNTON ITEMS)

(A) 2021/22 Auditor's Annual Report on Cumbria County Council

The auditors from Grant Thornton presented their report on the Auditor's Annual Report on Cumbria County Council, more commonly known as the Value for Money (VFM) report.

The previous meeting had been adjourned to allow the auditors additional time to fully consider an outstanding matter relating to a decision taken in the 2021/22 financial year.

These investigations had now concluded and had resulted in updated wording on the outstanding matter in the revised Auditor's Annual Report for 2021/22 which now included an improvement recommendation that related to recruitment decisions taken by the Council's Chief Officers Committee. The recommendation focused on the need for comprehensive written documentation of detailed discussions to be maintained to provide robust evidence to support recruitment decisions in the future, should it be needed.

The auditors had considered this both from a financial cost perspective and whether the Committee had been appropriately informed in their decision making. After examination of the significant evidence provided, they were satisfied that the Committee had been appropriately informed of the financial implications of their decision but were recommending that going forward improvements were made to the recording of the detailed discussions that accompany recruitment decisions. Although, they acknowledged that this recommendation would not be for Cumbria County Council to action.

The Interim Director of Finance thanked the auditors for the time they had taken to consider the evidence presented.

For information, the auditors informed members that the closure of the 2021/22 Final Accounts and the Accounts for the Cumbria Pensions Fund would take place the following day.

The Chair thanked the auditors for the report and felt the improvement recommendation would be useful, going forward.

RESOLVED, that the updated report and recommendations be received and noted.

The meeting ended at 2.35 pm