



**Cumberland
Council**

Agenda

Audit Committee

Monday, 25 March 2024 at 10.30 am

**Conference Room A/B, Cumbria House, Botchergate,
Carlisle, CA1 1RD**

PLEASE NOTE REVISED VENUE

NB: It is anticipated that this meeting will continue beyond lunchtime, therefore, members are advised to make their own arrangements for lunch.

The press and public are welcome to attend for the consideration of any items which are public.

**Enquiries and requests for supporting papers to:
Lynn Harker, Senior Democratic Services Officer
Email: lynn.harker@cumberland.gov.uk**

Membership

Cllr L Patrick (Chair)
Cllr D Moore (Vice-Chair)
Cllr J Ghayouba
Cllr A Semple
Cllr G Troughton
Cllr B Wernham
Ms L Wilkinson, Independent Member

Substitutes:

Cllr M Harris
Cllr J Mallinson
Cllr A Markley
Cllr C McCarron-Holmes
Cllr G Mitchell
Cllr M Mitchelson
Cllr B Pegram
Cllr T Pickstone
Cllr H Tucker
Cllr C Wills

Access to Information

Agenda and Reports

Copies of the agenda and Part A 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 A reports are also available on the [Cumberland Council website](#).

Public Participation

Any member of the public who wishes to ask a question at the meeting should apply to do so no later than midday nine working days before the date of the meeting.

Information on how to apply can be obtained from the Democratic Services Officer named on the front of the agenda.

Audit Committee Terms of Reference

The purpose of an Audit Committee is to provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process.

Part A: Items likely to be considered in the presence of the press and public

1. Apologies for Absence

To receive any apologies for absence.

2. Disclosures of Interest

To receive declarations by councillors of any disclosable pecuniary interest, personal interests, other registrable interests or any other interests in respect of items on the agenda.

3. 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.

4. Public Participation

To receive any questions or representations which have been received from members of the public.

5. Minutes of Previous Meeting (Pages 7 - 12)

To confirm as a correct record the minutes of the meeting held on 22 February 2024 (copy enclosed).

6. Social Care Demand

To receive a verbal update from the Director of Adult Social Care & Housing.

7. Internal Audit Progress Report (March) 2023/24 (Pages 13 - 18)

To consider a report by the Acting Head of Internal Audit and Risk Management (copy enclosed).

(a) Progress Against Internal Audit Plan 2023/24 (Pages 19 - 24)

Report enclosed.

(b) Procurement Cards (Pages 25 - 46)

Report enclosed.

(c) **Progress Against Outstanding Actions** (Pages 47 - 48)

Report enclosed.

(d) **Progress Against Improvement Actions from PSIAS Self-Assessment**
(Pages 49 - 50)

Report enclosed.

8. Children's Services Demand Risk Deep Dive (Pages 51 - 54)

To consider a presentation by the Director of Children and Family Wellbeing (copy enclosed).

9. External Audit Progress Update Report (Pages 55 - 72)

To consider a report by Grant Thornton (copy enclosed).

10. Audit Findings Report Value for Money - Copeland Borough Council (Years Ended 31 March 2019 and 31 March 2020) (Pages 73 - 152)

To consider a report by Grant Thornton (copy enclosed).

11. Auditor's Finding Report for Cumbria County Council (Pages 153 - 234)

To consider a report by Grant Thornton (copy enclosed).

12. Copeland Borough Council Audit Findings Report 2018-19 (Pages 235 - 276)

To consider a report by Grant Thornton (copy enclosed).

13. Copeland Borough Council Auditor's Annual Report for years 2020/21, 2021/2022 and 2022/23 (Pages 277 - 334)

To consider a report by Grant Thornton (copy enclosed).

14. Risk Management Progress Report (February) 2023/24 (Pages 335 - 466)

To consider a report by the Acting Head of Internal Audit and Risk Management (copy enclosed).

15. Internal Audit Plan & Charter 2024/25 (Pages 467 - 490)

To consider a report by the Acting Head of Internal Audit and Risk Management (copy enclosed).

16. Date and Time of Next Meeting

To note that the date of the next meeting of the Committee is to be confirmed.