



Audit Committee

Date: Monday, 25 March 2024

Time: 10.30 am

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

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

In Attendance Acting Risk Manager
Strategic Advisor - Communications and Marketing
Senior Democratic Services Officer
Director of Resources
Director of Adult Social Care and Housing
Senior Manager – Finance (Deputy Section 151 Officer)
Chief Legal Officer (Monitoring Officer)
Assistant Director - Children and Families
Acting Head of Internal Audit and Risk Management

Mr M Derrick, Mr P Dossett, Mr M Green and Mr S Nixon, representatives from Grant Thornton, also attended the meeting.

The Assistant Director of Children and Families attended the meeting remotely for agenda item 8 (Children's Services Demand Risk Deep Dive) referred to in minute AUC.78/24).

Councillor Troughton attended the meeting from 1.00 pm.

- (1) The Chair welcomed Louise Wilkinson, Independent Member of the Committee, to her first meeting.
- (2) Members agreed that Standing Orders be stood down to allow the meeting to continue beyond three hours if necessary.
- (3) The Committee agreed to consider agenda items 10 (Audit Findings Report Value for Money - Copeland Borough Council (Years Ended 31 March 2019 and 31 March 2020) and 13 (Copeland Borough Council Auditor's Annual Report for years 2020/21, 2021/2022 and 2022/23) to be considered together.

AUC.71/24 Apologies for Absence

Apologies for absence were received from Councillor Campbell-Savours and the Chief Finance Officer (S151 Officer).

AUC.72/24 Disclosures of Interest

- (1) The Chief Legal Officer confirmed to the Committee that whilst Councillor Moore was previously a Member of Copeland Borough Council he was not required to make any disclosures of interest with regards to the business on this agenda.
- (2) Councillor Patrick declared a non-pecuniary interest in agenda item 11 – Auditor’s Finding Report for Cumbria County Council (referred to in minute AUC.81/24) as she was a Reserve Member of the Cumbria Pensions Committee.
- (3) Councillor Semple declared a non-pecuniary interest in agenda item 11 – Auditor’s Finding Report for Cumbria County Council (referred to in minute AUC.81/24) as he was a Member of the Cumbria Local Pension Board.

AUC.73/24 Exclusion of Press and Public

RESOLVED, that the press and public be not excluded from the meeting for any items of business.

AUC.74/24 Public Participation

There was no public participation to be considered at this meeting.

AUC.75/24 Minutes of Previous Meeting

RESOLVED, that the minutes of the meeting of the Audit Committee held on 22 February 2024 be approved and signed by the Chair.

AUC.76/24 Social Care Demand

The Director of Adult Social Care and Housing provided a detailed update to the Committee on social care demand with regards to the Strategic Risk Register whilst highlighting a number of key controls to manage the risk.

Members noted that the Safeguarding Sub-Group – Performance Quality and Assurance had been established and was chaired by an appropriate Assistant Director.

The Committee drew attention to the international recruitment planned to improve care and social work workforce vacancy positions noting that sponsorship requests had been submitted to the Home Office. A discussion took place regarding remuneration for the positions and members were advised the salaries would be exactly the same as those paid to non-international recruits.

Members were informed of the development of base-line data to assess levels of demand and noted the implementation of a BI Query which was a mechanism to retrieve data. The Committee drew attention to the green RAG rating and was informed this was decided following discussion by the Senior Leadership Team noting that a review was also undertaken by the Internal Audit Team.

The Committee was informed of the key controls to manage the increase in demand for review and assessment activity and lack of capacity for effective integrated service delivery and were pleased a review of the Programme had been undertaken for priority people with overview reviews to ensure a package of support was still appropriate. Members welcomed the shared workforce agreement which was in place with the Health Trust, noting that Cumberland Council was one of the few authorities who participated in this scheme.

A discussion took place regarding the funding arrangements within the Authority and members were advised there were approximately 4,000 people supported by Cumberland with different funding arrangements.

The Committee noted the increased level of demand on high end need and more complex cases and were advised of the establishment of a Complex Needs Board with the Integrated Care Board to manage the risk.

Members drew attention to the Risk Rating Order for unsustainable demand and inability of Health and Social Care to keep people sufficiently safe and asked whether officers anticipated the score would remain at 20 or reduce to 15 at the end of the Council year. The Acting Risk Manager advised he would anticipate the score to remain at 20.

The Committee asked whether it was felt that only the proposed actions were needed to reduce the target. The Director of Adult Social Care and Housing advised that the proposed actions together with additional activity would help to reduce targets going forward.

The Chair, on behalf of the Committee, thanked the Director of Adult Social Care and Housing for his update and advised that a deep dive into the Service area would be considered for the future.

RESOLVED, that the update be noted.

AUC.77/24 Internal Audit Progress Report (March) 2023/24

Members received an overview of the work carried out by Internal Audit since the previous Audit Committee on 22 February 2024.

The Committee then considered the following final audit assignments:-

AUC.77/24a Progress Against Internal Audit Plan 2023/24

The Committee was informed that the Internal Audit Plan included 49 reviews and noted that 27 of those had been completed to draft with 12 more in progress. Members were advised that the 39 reviews would contribute to the Annual Internal Audit Opinion for 2023/24.

The Acting Head of Internal Audit and Risk Management provided details of the status of those proposed to be 'Deferred' and confirmed that liaison with the external auditors would take place with regards to delayed income to eliminate duplication of work.

During the course of discussion a concern was raised regarding Building Control (Regulations) being on hold and members asked if this could be brought forward. The Acting Head of Internal Audit and Risk Management acknowledged the concerns raised and confirmed this was already included in the proposed Audit Plan as it was envisaged that a full audit of this area would be undertaken in the new financial year.

The Committee then asked for assurances regarding potential cyber-attacks and it was again confirmed would be already part of the draft Audit Plan for 2024/25.

AUC.77/24b Procurement Cards

Members were advised that from the areas examined and tested as part of the audit review it was considered the current controls operating around Purchase Cards provided partial assurance.

The Committee was informed it had been acknowledged that prior to the audit controls in place for the purchase card scheme had required review and tightening which Purchase to Pay had already commenced.

Members noted that some action had been taken to strengthen controls, including reducing card limits and ensuring a segregation of duties between card holders and those who administered cards with further changes planned for April 2024 as part of a rebuild of the current system.

The Acting Head of Internal Audit and Risk Management advised that the review recognised the work undertaken to date, but had made a number of high graded recommendations due to the significant control concerns identified, particularly the absence of segregation of duties between administering and approving payments.

Members were informed there were significant concerns around both current record keeping and accounting arrangements with limited descriptions included with transactions and minimal reconciliation and journaling of transactions to the correct nominal within the accounting system. Officers felt the lack of transparency made it difficult to review card usage.

The Committee was advised of the significant non-compliance with current guidelines, identifying the need for further training and guidance, with the lack of segregation in place between card holder and review of purchases being of most concern and which needed to be rectified as a matter of urgency.

During the course of discussion members raised their concerns regarding the volume of cards issued whilst highlighting the vulnerable position this could put card holders in. The Director of Resources acknowledged the concerns raised and underlined the need to ensure staff were protected.

Members drew attention to the contracts which were in place following procurement exercises to ensure the Authority was receiving best value for money and suggested that potentially additional costs could be incurred by purchasing goods outside an agreed contract.

The Committee discussed reducing fraud and suggestions were made to prohibit card details being stored on-line by introducing one-time use cards and possibly virtual cards.

The Acting Head of Internal Audit and Risk Management agreed to include the comments in the follow-up action.

AUC.77/24c Progress Against Outstanding Actions

The Committee noted the progress against the outstanding actions (as detailed in Appendix 3 of the report).

AUC.77/24d Progress Against Improvement Actions from PSIAS Self-Assessment

Members noted the progress against improvement actions from PSIAS Self-Assessment (as detailed in Appendix 4 of the report).

The Chair, on behalf of the Committee, thanked officers for the report.

RESOLVED, that

- (1) the progress against the Audit Plan for 2023/24 be noted;
- (2) the final audit assignment (detailed at Appendix 2 of the report) be received;
- (3) the progress made on outstanding actions (outlined in Appendix 3 of the report) be noted;
- (4) progress made on improvement actions from PSIAS self-assessment (referred to in Appendix 4 of the report) be noted;
- (5) the amendments to the 2023/24 Internal Audit Plan (specified in paragraph 2.13 and Appendix 1 of the report) be approved.

(The Meeting adjourned at 11.45 am and reconvened at 11.50 am when all members were present).

AUC.78/24 Children's Services Demand Risk Deep Dive

The Committee received a presentation which provided a deep dive review of the Strategic Risk Register - 16 Children's Services Demand.

Members were informed of the review of cared for children, accommodation and financial contributions together with details of investment in residential accommodation.

The Committee noted that all initial 'Transformation' Cared for Children Reviews were underway with a completion date of 1 April 2024. Members were informed that the cared for children reviews continued with a focus on internal kinship foster carers.

A discussion took place regarding kinship foster carers and members were advised that this care currently existed within the Authority, noting that whilst this service was accessed in the same way as foster carers it did not have the same robust offer, therefore, this was being reviewed. During the course of discussion the Committee was also advised of the financial barriers and was informed this would be considered within the new Kinship Care Strategy which would form part of the transformation plans

Members were advised that work was underway to relocate children living outside the county back into Cumbria.

The Committee welcomed the preventative work which was being undertaken to avoid crisis point and was pleased to note the reduction in cared for children from 519 to 481.

Members were informed that engagement with health partners would continue and noted the process to be established and agreed to develop a Memorandum of Understanding and new ways of working which would include finances.

The Committee was advised that the current hosting arrangements with Westmorland and Furness Council was under review noting that currently there were six children's homes in their footprint as opposed to two in that of Cumberland.

A discussion took place regarding investment in residential accommodation and members were informed of the agreed Project Request Form to agree investment to develop options for the children's residential home at 30 Overend Road, Whitehaven. Members were informed that procurement would commence to involve an external consultant to assess options for this facility whilst noting that the property was unsuitable for renovation.

The Committee raised its concerns regarding the cost implications for external consultants. During the course of discussion members suggested that assets currently owned by the Council should be considered for re-purposing as homes for children. The Assistant Director of Children and Families confirmed that the consultants would work in collaboration with the Authority's Capital Team to look at the possibility of repurposing assets as part of the transformation.

The Committee emphasised the increasing financial demand on Children's Services whilst highlighting the number of efficiencies and savings being heavily contingent on investment and asked whether it was felt the transformation plans for 2024/25 would achieve savings.

The Assistant Director of Children and Families acknowledged the difficulties to achieve the savings within the timeframe; advising that investment and early help transformation would be required to realise savings with the hope of seeing significant changes in the next 12 months which would not necessarily equate to savings.

The Chair, on behalf of the members, thanked the Assistant Director of Children and Families for an informative update.

The Committee briefly discussed the information received and raised their concerns from a governance budget concept and felt there was a need for a Business Plan to support this. The Acting Head of Internal Audit and Risk Management confirmed that the Internal Audit Plan would provide further assurances and recommendations on the matter.

RESOLVED, that the presentation be noted.

AUC.79/24 External Audit Progress Update Report

The Committee received a detailed report from Grant Thornton which provided information on their progress in delivering their responsibilities as the external auditors.

Members were informed of the impact of legacy audits noting the temporary pause of the Allerdale Borough Council accounts for 2022-23 which had resumed on 4 March 2024 with an aim to finalise the work by early April 2024.

Members were advised that as a result of this planning and interim work for the Cumberland 2023-24 audit had to be re-scheduled to take place from April with the Audit Plan being presented to the Committee in July 2024.

The Committee was informed that based on discussions with management, the external audit team did not expect to receive the 2023-24 unaudited financial statements for Cumberland by the national publication deadline of 31 May and that they may only be available from September. Members were advised that the audit would take place following receipt of the unaudited financial statements with a target completion ahead of the expected back-stop date for 2023-24 audits of 31 May 2025. The Committee noted that the delay in producing the accounts for Cumberland would give an opportunity for Grant Thornton to complete the Carlisle audit over the summer.

Members were informed of the Value for Money (VfM) arrangements review with the aim to keep reporting as timely as possible whilst noting that the target was to issue the 2023-24 Auditor's Annual Report on the Council's VfM arrangements in September 2024.

A detailed discussion took place regarding the Consultation on the 'Backstop' position. Officers advised that the view of DLUHC was that all outstanding audits for financial years up to and including 2022-23 should be completed by the proposed 30 September 2024 deadline provided there were no material technical issues. Members were informed that to allow for the exercise of public rights to be completed this would require the accounts to be published by the end of August 2024.

Officers advised members that plans were in place to ensure the unaudited financial statements of legacy councils, for financial years up to and including 2020-23 which had not yet been published were completed in sufficient time to meet the proposed backstop date of 30 September 2024.

The Senior Manager – Finance (Deputy Section 151 Officer) highlighted the challenges and complexities impacting both the preparation and audit of Cumberland Council's 2023-24 Statements of Accounts. Members were also informed that as a consequence it was unlikely that the Council would be in a position to commit the level of resources needed to support the audit of Carlisle City Council's 2022-23 accounts over the summer.

A discussion took place regarding the significant increase in audit fees. Members were advised that this reflected a national increase in audit fees set by Public Sector Audit Appointments Limited, as well as the scale and complexity of the audit. The Committee noted that the Cumberland audit would be large and complex with additional risks associated with it due to the impact of Local Government Re-organisation, the ongoing use of legacy financial systems and other challenges faced by the Council.

RESOLVED, that

- (1) the report be noted;
- (2) further information on the outcome of the consultation be reported to the next meeting of the Audit Committee.

(The meeting adjourned at 12.42 pm and reconvened at 1.15 pm when all members, with the addition of Councillor Troughton were in attendance).

AUC.80/24 Audit Findings Report Value for Money - Copeland Borough Council (Years Ended 31 March 2019 and 31 March 2020)

(The Committee agreed that agenda item 13 - Copeland Borough Council Auditor's Annual Report for years 2020/21, 2021/2022 and 2022/23 (minute AUC. 83/24) would also be considered as part of this item).

Members considered a report regarding the Audit Findings Report Value for Money – Copeland Borough Council Years Ended 31 March 2019 and 31 March 2020.

The Committee was informed that an initial risk assessment had been carried out in March 2021 which identified a number of significant risks in respect of specific areas of proper arrangements using the guidance contained in AGN03. Members were advised the risks had been communicated in the Audit Plan 2018-19 dated March 2021 and were detailed in the report.

Members were informed of the main considerations in arriving at the conclusion and were disappointed to learn they included financial sustainability pressures and pressure on the Council's reserves up until Local Government Review implementation, governance weaknesses and deficiencies in the Council's IT control environment during 2018/19.

Members noted that the overall conclusion of the external auditors outlined that due to the significance of the matters identified in respect of Informed Decision Making and Sustainable Resource Deployment they were not satisfied that the Council had made proper arrangements to secure economy, efficiency and effectiveness in its use of resources. The Committee was advised that the failure to provide appropriate evidence suggested that the Council may have been exposed to fraudulent practice, therefore, proposed to give a qualified 'adverse' conclusion.

Members highlighted the statutory recommendations and officers confirmed it was unusual to receive those repeatedly.

The Committee discussed the implications for Cumberland Council and members were informed there was an expectation that the Authority would follow up on the extant issues and ensure adequate arrangements were in place to minimise the risk of similar failures in the future. During the course of discussion members noted the failures in leadership and resourcing capacity and emphasised that as a new Council there was a need to have the correct culture in place.

Members raised their concerns regarding the significant risk area due to the challenges regarding recruitment and retention. The Senior Manager – Finance (Deputy Section 151 Officer) confirmed that a recruitment exercise to fill a number of vacancies within the Cumberland Council Finance Team was currently in progress and that the Authority had received a significant number of applications for the advertised posts. The Committee was advised that the Authority also continued to employ temporary resources where necessary.

The Committee raised their general concerns regarding the issues around recruitment and retention and suggested there was a need for the Council to visit educational establishments to promote the opportunities within the Authority. Members were informed there was a Team within the Council working on this matter.

A discussion took place regarding the impacts for Cumberland Council of an ambitious Capital Programme. Members were informed of the process for preparation of the multi-year capital budget in 2023-24 and 2024-25 and of the procedures applied by Cumberland Council in assessing the prudence, affordability and sustainability of capital expenditure and borrowing plans.

The Committee discussed the changes which were needed for Cumberland in the future and how this would involve members. It was agreed there was a need to challenge and engage, receive continuous appropriate training, attain support from the Senior Leadership Team and raise the profile of the Audit Committee.

Members drew attention to the ongoing risks for the Council's financial standing due to the dependency on the Nuclear Decommissioning Authority (NDA) for business rates. The Committee was advised that business rates income from the NDA remained a significant element of the total business rates income included in the Authority's budget and were assured that regular dialogue continued to take place with the NDA to monitor the situation.

Members felt there was a need to consolidate the plans and look at the underlying issues.

Members agreed to accept all the recommendations within the report whilst highlighting the weak management responses and the need for further information in the future.

The Committee raised their concerns regarding IT systems and whilst it was agreed there would be a focus on this in the action plan it was suggested that this be considered in detail at a future meeting.

RESOLVED, that

- (1) the report be noted;
- (2) all the recommendations be agreed;
- (3) Cumberland Council accept the action plan;
- (4) the Finance Team be fully resourced to allow it to meet the requirements;
- (5) ICT be considered at a future meeting of the Committee.

AUC.81/24 Auditor's Finding Report for Cumbria County Council

The Committee received a report which detailed the audit findings for Cumbria County Council for the year ended 31 March 2023 and noted that the auditors were satisfied that the Council had made proper arrangements in securing economy, efficiency and effectiveness in the use of resources.

A brief discussion took place regarding Management's assessment of the equal pay claims received by Cumberland Council which related to Cumbria County Council. The Committee was advised that the auditors had confirmed that the Council was defending those equal pay claims and legal proceedings were ongoing, noting that there was currently insufficient evidence to establish whether a liability existed and to estimate any potential liabilities.

The Committee noted that the auditors agreed with the Management's conclusion that a provision and contingent liability was not required in the Council's 2022/23 financial statements but that this would be reviewed as it progressed.

RESOLVED, that the report be noted.

AUC.82/24 Copeland Borough Council Audit Findings Report 2018-19

(a) Copeland Borough Council Audit Findings Report 2018-19

Members received a report which detailed the audit findings for Copeland Borough Council for the year ended 31 March 2019.

The Committee was informed that the 2018/19 audit had been extremely challenging and protracted for all concerned. Members were advised that the draft accounts were presented for audit in January 2021 which was considerably later than the June 2019 statutory deadline and had consequently delayed the audit report beyond the statutory deadline of September 2019.

Members were informed that Copeland Council had a history of missed statutory accounts deadlines and errors in the draft financial statements which resulted in a qualified audit opinion for 2017/18 issued in October 2020 together with an adverse Value for Money conclusion. The Committee was advised that the qualification concerned the valuation of property and the completeness of expenditure in the 2017/18 financial statements, and those matters had continued for 2018/19.

The Committee was informed that the seriousness of the matters arising during the 2017/18 and 2018/19 audits had meant that auditor's statutory powers were used to issue the Council with statutory recommendations in February 2021 and again in March 2022 (as detailed in the report).

Members noted there had been several factors that had protracted the audit process which included errors contained in the draft accounts which required detailed scrutiny by both the Audit Team and management, particularly regarding the valuation of land, buildings and investment property. Officers advised this had resulted in a new valuer being appointed by management and a revised valuation report.

Members were informed that a number of whistleblower allegations had been received during the audit which included allegations of fraud and governance weaknesses, noting that they had been followed up and taken into consideration when arriving at the audit opinion.

The Committee raised concerns that it had not received any information regarding the whistleblower allegations whilst highlighting the need for transparency. Members were advised that the auditors were not in a position to provide information regarding the whistleblower allegations but confirmed that a number of meetings had taken place with them and the findings had been made available to Cumberland Council management to allow them to deal with a review. The Chief Legal Officer confirmed there were no officers employed by Cumberland Council who were implicated in any allegation.

The Committee was advised that the passage of time had meant that a number of key staff had left the Council and this had culminated with the Council being abolished in March 2023 upon the creation of Cumberland Council as successor. Members were informed that the gradual loss of corporate knowledge had made it difficult to obtain responses to audit queries, and a number of material matters remained outstanding and could not be resolved.

Members were informed that the Action Plan took into account that Copeland Council had ceased to exist from March 2023 with services being transferred to Cumberland Council, therefore, under those circumstances the Plan did not seek to address all issues identified in the report but only those of relevance to Cumberland Council.

The Committee drew attention to the dissatisfaction that management's key estimates and judgements in arriving at property valuations were robust and materially accurate and raised concerns at any possible impact this could have for Cumberland Council. Members were assured that part of the process to prepare the accounts for Cumberland Council would include close liaison with officers within the Property and Estates Department to identify assets.

A discussion took place regarding the challenges regarding access to legacy ICT systems.

The Committee was informed that the report was still in a draft format due to the outstanding response from Cumberland Council management and emphasised the importance of those being made available. The Chief Legal Officer agreed to look into this as a matter of urgency.

RESOLVED, that

- (1) the report be noted;
- (2) the disclaimer audit be noted;
- (3) further information regarding the whistleblower allegations be made available to the Committee as necessary;
- (4) the action plan, including management responses, be considered at a future meeting of the Committee.

(b) **Management Letter of Representation**

The Committee received a representation letter which required revision, therefore, it was agreed to defer this to the next meeting of the Committee.

RESOLVED, that the Management Letter of Representation be deferred to the next meeting of the Committee.

(The meeting adjourned at 3.05 and reconvened at 3.12 pm when all members were present).

AUC.83/24 Copeland Borough Council Auditor's Annual Report for years 2020/21, 2021/2022 and 2022/23

The Committee considered this report which detailed Copeland Borough Council Auditor's Annual Report for the years 2020 to 2023 as part of agenda item 10 (Audit Findings Report Value for Money – Copeland Borough Council (Years Ended 31 March 2019 and 31 March 2020) (Minute AUC.80/24 refers).

AUC.84/24 Risk Management Progress Report (February) 2023/24

The Committee considered a report which provided an overview of the risk management work undertaken by Internal Audit and Risk Management since the previous update to the Committee on 23 January 2024.

Members were advised of the other significant changes where risk scores had increased and included Cyber Security Arrangements (Director Business Transformation and Change) from 15 to 25, with an increase to the likelihood risk score (from 3 to 5) due to the continuing geo-political situation.

Members emphasised their concerns regarding the ICT function within the Council and it was agreed that an informal update would be made available at the next meeting of the Committee with a possible deep dive into the matter at a future date.

A discussion took place regarding the hosted services and a concern was raised regarding their own risk management and risk register. The Acting Head of Internal Audit and Risk Management provided a brief explanation and it was agreed training would be arranged for the Committee on the Cumberland Risk Register.

Members discussed the Children's Services Demand Risk Deep Dive which had been considered earlier in the meeting and concerns as to how the financial increases would affect the ability to deliver services in 2024/25. During the course of discussion it was suggested that a report be presented to the Committee from their Transformation Board following their challenges around plans and progress.

The Committee discussed areas for consideration at future meetings and members suggested that a deep dive into the pressures on Adult Social Care, Cyber Security update and an update from Children's Services Transformation Board should take place.

A discussion took place regarding the role of the Audit Committee as opposed to the scrutiny function and it was suggested that this be considered further with a view to working more closely and avoiding operating in isolation.

RESOLVED, that

- (1) the report be noted;
- (2) an informal update on the ICT function within the Council be made available at the next meeting of the Committee with a possible deep dive into the matter at a future date;
- (3) the Children's Services demand be monitored;
- (4) an update from the Children's Services Transformation Board be considered at a future meeting;
- (5) training be made available to the Committee on the Cumberland Risk Register;
- (6) a deep dive into the pressures on Adult Social Care Demand take place at a future meeting.

AUC.85/24 Internal Audit Plan & Charter 2024/25

The Committee considered a report which presented the annual risk-based Internal Audit Plan and Charter for 2024/25 for approval.

RESOLVED, that the following be approved:-

- (1) the 2024/25 Internal Audit Plan (as detailed in appendices 1-3 of the report);
- (2) the 2024/25 Internal Audit Charter (as set out in Appendix 4 of the report);
- (3) the 2024/25 proposed performance indicators and targets (as detailed in paragraph 2.14 of the report).

AUC.86/24 Date and Time of Next Meeting

Members noted that the provisional date for the next meeting of the Committee was scheduled for Tuesday 28 May in Cumbria House, Carlisle at 2.00 pm.

It was agreed that the venue would be changed to the Council Chamber, Allerdale House, Workington if possible.

The meeting finished at 3.55 pm