



**Cumberland  
Council**

# **Agenda**

**Audit Committee**

**Tuesday 17 September 2024 at 1.00 pm**

**Council Chamber, Allerdale House, Workington CA14 3YJ**

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](mailto:lynn.harker@cumberland.gov.uk)**

## **Membership**

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

## **Substitutes:**

Cllr M Harris  
Cllr A Markley  
Cllr C McCarron-Holmes  
Cllr M Mitchelson  
Cllr B Pegram  
Cllr T Pickstone  
Cllr A Pratt  
Cllr A Semple  
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 - 18)**

To confirm as a correct record the minutes of the meeting held on 23 July 2024 (copy enclosed).

**6. Risk Management Progress Report - August 2024/25 (Pages 19 - 162)**

To consider a report by the Acting Risk Manager (copy enclosed).

**7. External Audit Progress Update Report (Pages 163 - 182)**

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

**8. External Auditors Finding Report - Allerdale Borough Council 2022-23  
(Pages 183 - 234)**

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

**9. Cumberland Council - Indicative Audit Plan 2023-24 (Pages 235 - 256)**

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

**10. Allerdale Annual Governance Statement 2022-23 (Pages 257 - 274)**

To consider a report by the Chief Legal Officer (Monitoring Officer) (copy enclosed).

**11. Allerdale Borough Council - Audited Statement of Accounts 2022-23  
(Pages 275 - 500)**

To consider a report by the Chief Finance Officer (Section 151 Officer) (copy enclosed).

**12. Allerdale Borough Council - Letter of Representation 2022-23  
(Pages 501 - 512)**

To consider a report by the Chief Finance Officer (Section 151 Officer) (copy enclosed).

**13. External Assurance Action Plan (Pages 513 - 534)**

To consider a report by the Chief Executive (copy enclosed).

**14. Internal Audit Progress Report 2023/24 (Pages 535 - 538)**

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

**a. External Homes (Final Report) (Pages 539 - 556)**

Report enclosed.

**b. Financial Sustainability (Final Report) (Pages 557 - 578)**

Report enclosed.

**c. Main Accounting System (Final Report) (Pages 579 - 594)**

Report enclosed.

**15. Final Head of Internal Audit Opinion - Cumberland Council 2023/24  
(Pages 595 - 612)**

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

**16. Internal Audit Progress Report (August) 2024/25 (Pages 613 - 626)**

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

**17. Anti-Fraud, Bribery & Corruption and Confidential Reporting (Whistle-blowing) Policies (Pages 627 - 652)**

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

**18. Effectiveness Review of Audit Committee (Pages 653 - 664)**

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

**19. Treasury Management Annual Review 2023-24 (Pages 665 - 708)**

To consider a report by the Chief Finance Officer (Section 151 Officer) (copy enclosed).

**20. Audit Committee Forward Plan (Pages 709 - 712)**

To consider the Forward Plan for the Audit Committee (copy enclosed).

**21. Date and Time of Next Meeting**

To note that the next meeting of the Committee will be held on Tuesday 12 November 2024 at 1.00 pm in Conference Room A/B, Cumbria House, Botchergate, Carlisle, CA1 1RD.

**Part B: Item likely to be considered in the absence of the press and public**

**22. Cyber Security Risk Management Deep Dive (Pages 713 - 718)**

*Not for publication by virtue of Paragraph 3 of Schedule 12A to the Local Government Act 1972 as it contains information relating to the business affairs of any particular person (including the authority holding that information).*

To consider a report by the Assistant Director of Digital Innovation and ICT and Information Security Manager (copy enclosed).