

At a meeting of the Audit Committee held in Council Chamber, Allerdale House on Monday 8 May 2017 at 2.00 pm

Members

Councillor Mary Bainbridge (Chair)
Councillor Duncan Fairbairn
Councillor Neil Schofield

Councillor John Colhoun (Vice-Chair)
Councillor Billy Miskelly

Apologies for absence were received from Councillors A Davis-Johnston and M Pugmire

Staff Present

D Devine, B Lennox, K Magnay and E Thompson

Also Present

J Farrar and R McGahon

456. Minutes

The minutes of the meetings held on 31 August 2016 and 17 February 2017 were signed as a correct record.

457. Declaration of Interests

None declared.

458. Questions

None received.

459. Audit Committee Progress Report and Update

J Farrar, Grant Thornton presented an Audit Committee update report to inform the committee of the progress made by the external auditors on delivering their responsibilities for the year ended 31 March 2017.

The report provided information on the pooling of the Local Government Pension Scheme. Councillor D Fairbairn asked for information as to who was responsible for providing information on this to the council. The Assurance, Risk and Audit manager agreed to find out.

Members noted the report.

Agreed

That the report be noted.

460. Grant Thornton - Audit Fee Letter for 2017/18

R McGahon, Grant Thornton submitted the Audit Fee Letter detailing the proposed work programme to be undertaken as external auditors of the Council and the scale of fees for 2017/18.

The proposed 2017/18 scale audit fee was £48,128, which was the same level as the previous year.

The scale fee covered:

- Audit of the Council's financial statements
- Work to reach a conclusion on the economy, efficiency and effectiveness in the Council's use of resources (value for money conclusion)
- Work on the whole of government accounts return (if applicable)

The Council's indicative grant certification fee had yet to be set by Public Sector Audit Appointments Limited.

The letter outlined the external auditors' audit timetable.

The auditor's key team members for 2017/18 were:

J Farrar, Engagement Lead
R McGahon, Engagement Manager
R Anderson, In Charge Auditor

Members noted the letter.

Agreed

That the letter be noted.

461. Assurance Risk and Audit Resource Plan and Assurance Risk and Audit Charter 2017/18

The Assurance, Risk and Audit Manager submitted a report that sought to set out how Assurance, Risk and Audit would deliver its service in line with the Public Sector Internal Auditing Standards 1 April 2018.

The report contained the Assurance, Risk and Audit plan for 2017/18 which set out how the service would be delivered.

Members noted the Internal Audit Charter appended to the report.

Agreed

That the Assurance, Risk and Audit resource plan and the Assurance, Risk and Audit charter 2017/18 be agreed.

462. Assurance, Risk and Audit Year End Report 2016/17

The Assurance, Risk and Audit Manager submitted the Assurance, Risk and Audit Year End Report 2016/17, which sought to inform the committee of the work performed by the Assurance, Risk and Audit service and to provide the annual assurance opinion.

The report set out a summary of how the services time had been spent on delivering its duties. The overall cumulative productive time was 77.98% compared to the target of 79.9%, but was considered an excellent achievement based on the team being new to audit.

At year end there were 12 agreed actions due for implementation by management overdue, 11 of these were in progress.

Councillor B Miskelly requested the Assurance, Risk and Audit Manager to look at setting realistic target times with managers who had agreed actions overdue. This was agreed.

Members noted the corporate risk and issues log. Councillor N Schofield asked that a link be circulated to members for them to access the log. The Assurance, Risk and Audit Manager agreed to circulate this.

Members noted the car park income audit review 2016/17 which had been undertaken with regard to the control activities and procedures currently in place in regard to car park income collection recording and banking by the council. Members required assurance that the targets set out in this review would be met and requested that the responsible manager be asked to attend the next meeting to provide this assurance.

Members agreed that the report be considered as part of the approval of the annual governance statement 2016/17 subject to additional information on the car parking income audit review which would be provided at the next meeting.

Agreed

That the report be considered as part of the approval of the annual governance statement 2016/17 subject to additional information on the car parking income audit review.

Actions

Action 1 - That the Assurance, Risk and Audit Manager would provide information regarding who is responsible for providing information on the Local Government Pension Scheme.

Action 2 – That the Assurance, Risk and Audit Manager will speak to managers about setting realistic target times for actions overdue.

Action 3 – That the Assurance, Risk and Audit Manager will circulate a link for members to access the corporate risk and issues log.

The meeting closed at 3.33 pm

