

At a meeting of the Audit Committee held in Council Chamber - Allerdale House, Workington on Thursday 7 June 2018 at 2.00 pm

## **Members**

Councillor Mary Bainbridge (Chair)  
Councillor John Cook  
Councillor Billy Miskelly

Councillor Neil Schofield (Vice-Chair)  
Councillor Anthony Markley

Apologies for absence were received from Councillor Tony Annison, Councillor John Colhoun and Councillor Duncan Fairbairn

## **Staff Present**

D Devine, B Lennox and E Thompson

## **Also Present**

J Farrar and R McGahon

### **40. Minutes of meeting Monday 19 February 2018 of Audit Committee**

The minutes of the meeting held on 19 February 2018 were signed as a correct record.

### **41. Declaration of Interests**

None declared.

### **42. Questions**

None received.

### **43. Assurance Risk and Audit Year End Report 2017/18**

The Assurance, Risk and Audit Manager submitted a report which sought to inform the Audit Committee of the work performed by the Assurance, Risk and Audit team in the financial year 2017/18 and to provide the annual assurance opinion.

Chargeable time for the Assurance, Risk and Audit service at year end was 77.10%. This was below the planned target of 81.77%.

Members noted the assurance activities for the final quarter of 2017/18. The following reports had been submitted:

- AONB
- Business Continuity
- Ethical Culture

The main areas of additional assurance during 2017/18 included:

- Membership of the Commissioning and Procurement Board
- Supporting the Project X project team
- Wise grant return assurance
- Supporting the GDPR Project Group

Management's acceptance of recommendations made by the Assurance, Risk and Audit service during the year was 100%.

Councillor M Bainbridge raised concerns around the walkthrough testing and results of the Business Continuity Audit Review 2017/18. The assurance opinion for each area within the report was 'limited'. The Assurance, Risk and Audit Manager agreed to provide a summary at the next Audit Committee meeting on how the actions raised from the Business Continuity Audit Review were being progressed.

Members noted the report.

#### **Agreed**

That the report be accepted and considered as part of the approval of the Annual Governance Statement 2017/18.

#### **44. Assurance Risk and Audit Plan and Strategy 2018/19**

The Assurance, Risk and Audit Manager submitted a report which set out how the Assurance, Risk and Audit team intended to deliver an internal audit service in line with the Public Sector Internal Auditing Standards (PSIAS) 1 April 2017.

Members approved the Assurance, Risk and Audit Resource Plan and Strategy 2018/19.

#### **Agreed**

That the Assurance, Risk and Audit Resource Plan and Strategy 2018/19 be approved.

#### **45. Draft Annual Governance Statement 2017/18**

The Assurance, Risk and Audit Manager presented a report on behalf of the Acting Head of Governance and Monitoring Officer which set out the Council's draft Annual Governance Statement (AGS) for 2017/18 which was necessary to meet the requirements of the Accounts and Audit Regulations 2015.

Members noted the report.

#### **Agreed**

That the draft 2017/18 Annual Governance Statement as set out in Appendix 1 of the report be approved.

#### **46. Grant Thornton Fee Letter 2018/19**

R McGahon, Engagement Manager at Grant Thornton submitted a letter setting out the external auditors' proposed work programme to be undertaken and the scale of fees for 2018/19.

The fee for 2018/19 was £37,059.

The fee would cover:

- The external auditors' audit of the Council's financial statements
- The external auditors' work to reach a conclusion on the economy, efficiency and effectiveness in the Council's use of resources (value for money conclusion)
- The external auditors' work on the whole of government accounts return

The letter outlined the external auditors' audit timetable and the key members of the audit team for 2018/19.

Members noted the letter.

#### **Agreed**

That the letter be noted.

**The meeting closed at 2.55 pm**