

Audit committee meeting - Tue, 14 Apr 2015

Councillors

These are the councillors on this particular committee.

The attendance statistics for this meeting are indicative of who should be attending this meeting.

Councillor	Present
Michael Bonner [1]	
Councillor Peter Connolly [2]	
Councillor Joan Hully [3]	
Councillor David Riley [4]	
Councillor Doug Wilson [5]	
Councillor Graham Sunderland [6]	
Councillor Alistair Norwood [7]	
Councillor John Bowman [8]	

Related attachments

These are the documents related to this committee meeting.

Attachment No.	Attachment	Preview
1	Committee agenda for the Audit committee - Tue, 14 Apr 2015 [9]	

AGENDA	
AUDIT AND GOVERNANCE COMMITTEE	
Version:	Subsidiary Item
Date:	14 April 2015
Time:	10:00am
Contact Officer:	Debbie Brown
Lead Officer:	Angie George
<p>1. Minutes of the meeting held on 23 January 2015</p> <p>2. Application for Finance</p> <p>3. Declaration of Interests for Agenda Items</p> <p>To ensure declarations by Members and/or an officer of interest in respect of items on this agenda</p> <p>Members are considered that, in accordance with the latest Code of Conduct, they are required to declare any direct or indirect interests or other relationships which have not already been declared to the Council's Register of Interests. It is a criminal offence to declare a disqualifiable pecuniary interest either in the Register or at the meeting.</p> <p>Members are advised however, in the interests of transparency, to declare all interests in the meeting, even such interests as are not included in the Register, should they have any such interests, as set out on any other agenda item.</p> <p>Members are considered that they may not, by law, participate in votes in any discussion at a meeting on a matter in which they have a financial or other interest.</p> <p>Members are advised that they should leave the room during consideration of any items of business which they have a disqualifiable pecuniary interest.</p>	

[10]

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[Attachment No.](#)

[Attachment](#)

[Preview](#)

AUDIT COMMITTEE AGENDA
AGENDA

Members: John Beaman (Independent Chair)
Members: John Beaman, Ian Kelly (Chair), Graham Goodland
Apologies: The absence was received from Councillor Peter Connelly and Douglas White
An apology: for absence received from Councillor Sarah Jackson - Grant Thomas
Executive Officer: The agenda was approved at the meeting for Appendices 11 and 12
Officers: Peter Osher, Audit Manager and Centre Team, 21 Waterloos Lane Office
Management: Richard Whitham (Lead Financials)

AG 10 Minutes
AGENDA: - The minutes of the meeting held on 22 November 2014 be agreed by the Chairman at a minor detail.

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AG 12 Governance Update
There was an update highlighted from Graham Goodland, Finance and Services Manager and Marketing Officer there was no update on governance issues.

AG 13 Audit Strategy Management System/Statement/2014/15/16/17/18/19/20/21/22/23/24/25/26/27/28/29/30/31/32/33/34/35/36/37/38/39/40/41/42/43/44/45/46/47/48/49/50/51/52/53/54/55/56/57/58/59/60/61/62/63/64/65/66/67/68/69/70/71/72/73/74/75/76/77/78/79/80/81/82/83/84/85/86/87/88/89/90/91/92/93/94/95/96/97/98/99/100/101/102/103/104/105/106/107/108/109/110/111/112/113/114/115/116/117/118/119/120/121/122/123/124/125/126/127/128/129/130/131/132/133/134/135/136/137/138/139/140/141/142/143/144/145/146/147/148/149/150/151/152/153/154/155/156/157/158/159/160/161/162/163/164/165/166/167/168/169/170/171/172/173/174/175/176/177/178/179/180/181/182/183/184/185/186/187/188/189/190/191/192/193/194/195/196/197/198/199/200/201/202/203/204/205/206/207/208/209/210/211/212/213/214/215/216/217/218/219/220/221/222/223/224/225/226/227/228/229/230/231/232/233/234/235/236/237/238/239/240/241/242/243/244/245/246/247/248/249/250/251/252/253/254/255/256/257/258/259/260/261/262/263/264/265/266/267/268/269/270/271/272/273/274/275/276/277/278/279/280/281/282/283/284/285/286/287/288/289/290/291/292/293/294/295/296/297/298/299/300/301/302/303/304/305/306/307/308/309/310/311/312/313/314/315/316/317/318/319/320/321/322/323/324/325/326/327/328/329/330/331/332/333/334/335/336/337/338/339/340/341/342/343/344/345/346/347/348/349/350/351/352/353/354/355/356/357/358/359/360/361/362/363/364/365/366/367/368/369/370/371/372/373/374/375/376/377/378/379/380/381/382/383/384/385/386/387/388/389/390/391/392/393/394/395/396/397/398/399/400/401/402/403/404/405/406/407/408/409/410/411/412/413/414/415/416/417/418/419/420/421/422/423/424/425/426/427/428/429/430/431/432/433/434/435/436/437/438/439/440/441/442/443/444/445/446/447/448/449/450/451/452/453/454/455/456/457/458/459/460/461/462/463/464/465/466/467/468/469/470/471/472/473/474/475/476/477/478/479/480/481/482/483/484/485/486/487/488/489/490/491/492/493/494/495/496/497/498/499/500/501/502/503/504/505/506/507/508/509/510/511/512/513/514/515/516/517/518/519/520/521/522/523/524/525/526/527/528/529/530/531/532/533/534/535/536/537/538/539/540/541/542/543/544/545/546/547/548/549/550/551/552/553/554/555/556/557/558/559/560/561/562/563/564/565/566/567/568/569/570/571/572/573/574/575/576/577/578/579/580/581/582/583/584/585/586/587/588/589/590/591/592/593/594/595/596/597/598/599/600/601/602/603/604/605/606/607/608/609/610/611/612/613/614/615/616/617/618/619/620/621/622/623/624/625/626/627/628/629/630/631/632/633/634/635/636/637/638/639/640/641/642/643/644/645/646/647/648/649/650/651/652/653/654/655/656/657/658/659/660/661/662/663/664/665/666/667/668/669/670/671/672/673/674/675/676/677/678/679/680/681/682/683/684/685/686/687/688/689/690/691/692/693/694/695/696/697/698/699/700/701/702/703/704/705/706/707/708/709/710/711/712/713/714/715/716/717/718/719/720/721/722/723/724/725/726/727/728/729/730/731/732/733/734/735/736/737/738/739/740/741/742/743/744/745/746/747/748/749/750/751/752/753/754/755/756/757/758/759/760/761/762/763/764/765/766/767/768/769/770/771/772/773/774/775/776/777/778/779/780/781/782/783/784/785/786/787/788/789/790/791/792/793/794/795/796/797/798/799/800/801/802/803/804/805/806/807/808/809/810/811/812/813/814/815/816/817/818/819/820/821/822/823/824/825/826/827/828/829/830/831/832/833/834/835/836/837/838/839/840/841/842/843/844/845/846/847/848/849/850/851/852/853/854/855/856/857/858/859/860/861/862/863/864/865/866/867/868/869/870/871/872/873/874/875/876/877/878/879/880/881/882/883/884/885/886/887/888/889/890/891/892/893/894/895/896/897/898/899/900/901/902/903/904/905/906/907/908/909/910/911/912/913/914/915/916/917/918/919/920/921/922/923/924/925/926/927/928/929/930/931/932/933/934/935/936/937/938/939/940/941/942/943/944/945/946/947/948/949/950/951/952/953/954/955/956/957/958/959/960/961/962/963/964/965/966/967/968/969/970/971/972/973/974/975/976/977/978/979/980/981/982/983/984/985/986/987/988/989/990/991/992/993/994/995/996/997/998/999/1000

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AUDIT COMMITTEE AGENDA
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[Attachment No.](#)

[Attachment](#)

[Preview](#)

AUDIT & GOVERNANCE COMMITTEE - 14 April 2015
AUDIT MONITORING REPORT: January - March 2015

Agenda Item 8

MEMBERS: Angela George, Angela George, Angela George

AUTHOR: Peter Doherty, Audit Manager

1.0 INTRODUCTION: WORK COMPLETED BY FINANCIAL CONTROLS - JANUARY 2015

1.1 The report summarises progress at internal audit work in the last period.

1.2 Key findings/observations

1.3 The following issues have been agreed and comments are included in Appendix A

1.4 Progress of other reports are available in Minutes of the Committee:

- Accountancy - Internal (See Appendix A - 1)
- Banking - Internal (See Appendix A - 2)
- Capital - Internal (See Appendix A - 3)
- Health Services, including Healthwatch - Internal (See Appendix A - 4)
- IT Systems - Internal (See Appendix A - 5)
- Insurance - Internal (See Appendix A - 6)
- Marketing - Internal (See Appendix A - 7)

1.5 Progress against internal controls in the 10/15/15 year is summarised in the table below. This table applies to all eight control objectives. The non-compliance instances are listed in the table below. The table also lists the number of instances. There is also a column for the number of instances. There is also a column for the number of instances. There is also a column for the number of instances.

Obj	Obj - Area	Items
1.1	Control of administrative data	Final report issued September 2014
1.2	Change management	Final report issued January 2015
1.3	Access Control	Final report issued January 2015
1.4	Third Party Systems	Final report issued March 2015
1.5	External Funding	Final report issued 12 September 2014
1.6	HR - HRM - HRM	Final report issued 21 December 2014
1.7	Customer Service & Complaints Handling	Audit & Governance Committee approved completion of the audit given changes to Resources and Benefits Handover in the 2015 new financial budget will be implemented in 2015/16.

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[Audit committee committee item 9 - Tue, 14 Apr 2015](#) [14]

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AUDIT & GOVERNANCE COMMITTEE - 14 April 2015
EVALUATING THE EFFECTIVENESS OF THE AUDIT COMMITTEE

Agenda Item 9

MEMBERS: Angela George, Angela George, Angela George

AUTHOR: Peter Doherty, Audit Manager

EVALUATING THE EFFECTIVENESS OF THE AUDIT COMMITTEE

Report by: Audit Manager

1.0 EXECUTIVE SUMMARY

1.1 CPAs issued technical guidance for audit committees in local authorities and public in December 2014. A summary of the best practice was provided in a briefing session delivered by Internal Audit to Committee members on 10 January 2015, in advance of the Committee meeting. A briefing note table attached which set out the key points. The Committee carried out a self-assessment of its effectiveness against CPAs 2014 guidance. Following the briefing session, members of the Committee who participated in the briefing were Michael Somers (Chair), Graham Schofield and John Hays.

1.2 Overall the Committee assessed itself as effective but some areas were identified where there may be scope for development. It was also felt that some examples supported in the guidance were not appropriate for the Committee.

1.3 A summary of the self-assessment was delivered in the Chair of the Audit & Governance Committee, the Acting Chair and the Monitoring Officer following the briefing and self-assessment session. The Chair reported that this was completed by the main Audit & Governance Committee.

1.4 Areas for development/possible further actions are summarised below for further discussion by the Committee. Details are shown in both tabs in the appendix A (Report).

- Request accountancy managers to arrange time to attend Committee particularly to give assurance that they comply with the best practice and opening of funding.
- An assurance map should be developed to clearly show what assurance Committee need and how these are provided in effectiveness map.
- Develop monitoring and reporting of internal audit arrangements.
- Consider reporting of CPAs to ensure of consistency of arrangements for promoting effective audit reporting to the authority's stakeholders and local community and measures to improve local transparency and accountability.

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[Audit committee committee item 11 - Tue, 14 Apr 2015](#) [15]

[10]

Grant Thornton

The Audit Plan for Copeland Borough Council

For review in March 2015
March 2015



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[Audit committee committee item 12 - Tue, 14 Apr 2015](#) [16]

[10]

Attachment No.

Attachment

Preview

8

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AUDIT & GOVERNANCE COMMITTEE - 14 April 2015
AGENDA ITEM 10: GOVERNANCE REPORTS - Due by 14 March 2015

AGENDA ITEM	AGENDA ITEM	AGENDA ITEM
AGENDA ITEM 10: GOVERNANCE REPORTS - Due by 14 March 2015	AGENDA ITEM 10: GOVERNANCE REPORTS - Due by 14 March 2015	AGENDA ITEM 10: GOVERNANCE REPORTS - Due by 14 March 2015
AUTHOR: Peter O'Neil, Audit & Governance Manager, 01273 510000		
1. Overview and key findings from audit reports		
1.1. This report will contain Priority 1 and 2 recommendations with accompanying with a target date for completion up to 31 March 2015. These include recommendations made by both internal and external audit and those with Action Plan 2015.		
1.2. As a 2015 Audit & Governance Committee recommendation overall, of which three were 10 recommendations and 10 of Priority 2 recommendations. Of the 10 recommendations, 1 of them were also to be taken forward.		
1.3. Progress on implementing the 10 recommendations is being monitored and the Corporate Leadership Team has been considering the issues regularly on 11 meetings as part of the review of professional management arrangements.		
1.4. As there is currently a clear plan in place to work being undertaken to update the Governance Report to date report 1 will be discussed to members in advance of the meeting on 14 April.		
2. GOVERNANCE REPORTS - 2015		
2.1. It is recommended that Members note this report and discuss it at the meeting. Report will be forward prior to the meeting on 14 April.		
Use of Appendix: Appendix A - For the recommendations to follow		
Background papers: None		
Classification: Corporate Leadership Team		

[10]

Meeting venue: The Copeland Centre - Bainbridge room
Date of event: 14 April 2015 - 10:00am

Published: 2 April 2015 - 1:37pm

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- [17] <https://www.copeland.gov.uk/attachments/audit-committee-committee-item-13-tue-14-apr-2015>
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