

SOUTH LAKELAND DISTRICT COUNCIL

South Lakeland House, Kendal, Cumbria LA9 4UQ

www.southlakeland.gov.uk



You are requested to attend a virtual meeting of the Audit Committee on Thursday, 17 September 2020, at 6.30 p.m.

Please note that this meeting will be conducted remotely via Microsoft Teams Live Events and in accordance with Section 78 of the Coronavirus Act 2020. Access details will be provided to Committee Members prior to the meeting. Members of the public will be able to access the live broadcast of the meeting [here](#).

For those using an Apple Device to access the meeting, please note that Safari is not compatible with Microsoft Teams, so you will not be able to watch the meeting using this web browser. If you wish to watch a virtual meeting on any Apple device (iPad, iPhone or Mac) you will need to download the Microsoft Teams App from the App Store, then click the link on the relevant SLDC webpage or Agenda and follow the instructions on screen.

Agendas are divided into two parts, with Part I items being considered in the presence of the press and public. Part II Items, if any, will be considered in the absence of the press and public for the reasons indicated on the Agenda and relevant reports.

It should be noted that discussions held in Part I are recorded and that the recordings are uploaded to the Council's Website.

Committee Membership

Councillors

Stephen Coleman (Chairman)
Tracy Coward (Vice-Chairman)
John Holmes
Kevin Holmes
Malcolm Lamb
Kevin Lancaster
Matt Severn

Note – Where relevant, agendas for Members are labelled “Private Document Pack” and contain exempt information within the papers. Any relevant pages are marked as restricted within Agendas labelled “Public Document Pack”.

Tuesday, 8 September 2020

Linda Fisher, Legal, Governance and Democracy Lead Specialist (Monitoring Officer)

For all enquiries, please contact:-

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AGENDA

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PART I

1 APOLOGIES

To receive apologies for absence, if any.

2 MINUTES

To authorise the Chairman to sign, as a correct record, the minutes of the meeting of the Committee held on 5 December 2019.

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3 DECLARATIONS OF INTEREST

To receive declarations by Members of interests in respect of items on this Agenda.

Members are reminded that, in accordance with the revised Code of Conduct, they are required to declare any disclosable pecuniary interests or other registrable interests which have not already been declared in the Council's Register of Interests. (It is a criminal offence not to declare a disclosable pecuniary interest either in the Register or at the meeting.)

Members may, however, also decide, in the interests of clarity and transparency, to declare at this point in the meeting, any such disclosable pecuniary interests which they have already declared in the Register, as well as any other registrable or other interests.

If a Member requires advice on any item involving a possible declaration of interest which could affect his/her ability to speak and/or vote, he/she is advised to contact the Monitoring Officer at least 24 hours in advance of the meeting.

4 LOCAL GOVERNMENT ACT 1972 - EXCLUDED ITEMS

To consider whether the items, if any, in Part II of the Agenda should be considered in the presence of the press and public.

5 AUDIT COMMITTEE 2020/21 WORK PROGRAMME

To consider the Work Programme for 2020/21. (The Programme can be adapted as necessary during the year.)

13 - 16

Regulatory Framework

6 RISK MANAGEMENT UPDATE

To consider the Council's Strategic Risk Register.

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7 AUDIT COMMITTEE RISK REGISTER

To review the Audit Committee's Risk Register.

29 - 40

External Audit

8 EXTERNAL AUDIT PLAN FOR SOUTH LAKELAND DISTRICT COUNCIL YEAR ENDING 31 MARCH 2020

To consider the Audit Plan for South Lakeland District Council year ending 31 March 2020.

41 - 58

9	EXTERNAL AUDIT SCOPE AND FEE LETTER 2019/20	59 - 62
	To consider a fee letter from External Audit on audit scope and additional work in 2019/20.	
10	EXTERNAL AUDIT HOUSING BENEFIT CERTIFICATION YEAR ENDED 31 MARCH 2019 LETTER	63 - 80
	To consider a letter from External Audit on Housing Benefit Certification for year ended 31 March 2019.	
11	EXTERNAL AUDITOR'S PROGRESS REPORT AND UPDATE - SEPTEMBER 2020	81 - 96
	To consider a summary of the External Auditor's progress to date and emerging issues and developments that may be relevant to the Council.	
<u>Internal Audit</u>		
12	INTERNAL AUDIT PROGRESS REPORT 2019/20 (SEPTEMBER 2020)	97 - 172
	To consider a summary of progress in completing the Internal Audit Annual Plan in 2019/20, including seven final Internal Audit reports and an update on progress achieved in implementing recommendations from previous Internal Audit reviews.	
13	INTERNAL AUDIT ANNUAL REPORT 2019/20	173 - 180
	To consider a summary of the outcomes of the work of the internal audit service provided by TIAA Limited for South Lakeland for 2019/20, including the Head of Internal Audit's opinion on the effectiveness of the Council's arrangements for risk management, governance and internal control in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS).	
14	INTERNAL AUDIT ANNUAL PLAN 2020/21	181 - 198
	To consider the Internal Audit Annual Plan 2020/21.	
<u>Accounts</u>		
15	STATEMENT OF ACCOUNTS AND ANNUAL GOVERNANCE STATEMENT 2019/20	199 - 306
	To consider the draft Statement of Accounts for 2019/20.	
<u>Financial Issues</u>		
16	AUDIT COMMITTEE COVID-19 UPDATE	307 - 314
	To consider actions taken and arrangements made as a result of the Covid-19 Pandemic.	
17	OTHER SIGNIFICANT FINANCIAL ISSUES	
	To receive a verbal update from the Finance Lead Specialist (Section 151 Officer) on any other significant financial issues.	
<u>PART II</u>		
Private Section (exempt reasons under Schedule 12A of the Local Government Act 1972, as amended by the Local Government (Access to Information) (Variation) Order 2006, specified by way of paragraph number)		
There are no items in this Part of the Agenda.		