

SOUTH LAKELAND DISTRICT COUNCIL

South Lakeland House, Kendal, Cumbria LA9 4UQ

www.southlakeland.gov.uk



You are requested to attend a meeting of the Audit Committee

on Thursday, 22 April 2021, 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)

Chris Hogg

Kevin Holmes

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, 13 April 2021

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 19 November 2020.

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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 2021/22 WORK PROGRAMME

To consider the Work Programme for 2021/22. (The Programme can be adapted as necessary during the year.)

9 - 12

6 AUDIT COMMITTEE 2020/21 WORK PROGRAMME

To consider progress against the Committee's 2020/21 Work Programme.

13 - 16

7 CHAIR OF THE AUDIT COMMITTEE'S ANNUAL REPORT 2020/21

To consider the Chair of the Audit Committee's draft Annual Report which summarises the activities of the Committee during 2020/21.

17 - 28

8 ACCOUNTING POLICES 2020/21

To consider the proposed accounting policies to be adopted for the financial year 2020/21 and for use in the preparation of the Statement of Accounts for the year ended 31st March 2021.

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9 ANNUAL AUDIT LETTER FOR SOUTH LAKELAND DISTRICT COUNCIL YEAR ENDING 31 MARCH 2021

To consider the Annual Audit Letter for South Lakeland District Council for the financial year ended 31 March 2021.

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10	EXTERNAL AUDIT HOUSING BENEFIT CERTIFICATION YEAR ENDED 31 MARCH 2021 LETTER	71 - 80
	To consider a letter from External Audit on Housing Benefit Certification for year ended 31 March 2021.	
11	EXTERNAL AUDITOR'S PROGRESS REPORT AND UPDATE	81 - 100
	To consider a summary of the External Auditor's progress to date and emerging issues and developments that may be relevant to the Council.	
12	INTERNAL AUDIT SERVICES CONTRACT UPDATE	101 - 104
	To consider an update on the contractual arrangements for internal audit from 1 April 2021 to ensure the continued provision of a high quality, cost effective internal audit service.	
13	INTERNAL AUDIT ANNUAL PLAN 2021-22	105 - 122
	To consider the Internal Audit Annual Plan 2021-22.	
14	INTERNAL AUDIT PROGRESS REPORT 2020/21	123 - 202
	To consider progress achieved in 2020/21 in delivering the Internal Audit Plan, including one final Internal Audit Report and an update on progress achieved in implementing recommendations from previous internal audit reviews.	
15	REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT	203 - 216
	To provide the Audit Committee with assurance on the effectiveness of the Council's Internal Audit function.	
16	REVIEW OF PERFORMANCE MANAGEMENT FRAMEWORK AND RISK MANAGEMENT PROCESS	217 - 244
	To consider the changes required for the Performance Management Framework and the updated Risk Management Process.	
17	RISK MANAGEMENT - OPERATIONAL RISKS	245 - 256
	To consider the operational risks which are positioned above the line of tolerance and the mitigations to manage them.	
18	AUDIT COMMITTEE RISK REGISTER	257 - 268
	To consider the updated Audit Committee Risk Register.	
19	RISK MANAGEMENT UPDATE	269 - 282
	To receive an update on the Strategic Risk Register.	
20	REVIEW OF LOCAL CODE OF GOVERNANCE AND GOVERNANCE UPDATE	283 - 336
	To review the results of the review of the Council's Local Code of Governance and to update on the progress in implementing the Annual Governance Statement (AGS) action plan.	
21	REVIEW OF EFFECTIVENESS OF THE AUDIT COMMITTEE	337 - 356
	To consider the results of the annual review of the Audit Committee's effectiveness.	
22	CUSTOMER CONNECT PROGRAMME MANAGEMENT	357 - 364
	Further to AUD/13 (2018/19), to consider an update on the management of the Customer Connect Programme.	

PART II

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.