

# SCARBOROUGH BOROUGH COUNCIL

## AUDIT COMMITTEE

At a meeting to be held at **1.00 pm** on **Tuesday, 23 February 2021**  
<https://www.youtube.com/ScarboroughCouncil>

***Because of public health risks associated with the current COVID-19 pandemic, this meeting will be conducted remotely with the participants accessing the meeting through videoconference. The meeting will be available to view online on the Council's website.***

***If you have any queries regarding this, please contact the Democratic Services Manager.***

### AGENDA

**1. DECLARATIONS OF INTEREST** (Pages 1 - 2)

Members are reminded of the need to consider whether they have a disclosable pecuniary, prejudicial or other (personal) interest to declare in any items on this agenda. Details of any interest must be declared at the start of the meeting or as soon as any interest becomes apparent during the meeting. The attached form must also be completed. Any advice required should ideally be sought before the day of the meeting.

**2. MINUTES** (Pages 3 - 30)

- (i) To note the minutes of the meeting of the Audit Committee held on 25 June 2020 attached
- (ii) To approve the minutes of the meeting of the Audit Committee held on 29 October 2020 attached and sign as a correct record

**3. PUBLIC QUESTION TIME**

Public questions of which due notice has been given and which are relevant to the business of the Audit Committee.

#### **External Audit**

**4. EXTERNAL AUDIT COMPLETION REPORT UPDATE** (Pages 31 - 46)

To consider the report attached of the External Auditors.

#### **Internal Audit and Fraud**

**5. INTERNAL AUDIT AND COUNTER FRAUD PROGRESS REPORT (Q3)**  
(Pages 47 - 66)

To consider the report of the Director (NE) (reference 21/35) attached.

6. **INTERNAL AUDIT PLAN 2021/22 - CONSULTATION** (Pages 67 - 74)  
To consider the report of the Director (NE) (reference 21/36) attached.

**Accountancy and others**

7. **KEY RELATIONSHIPS - FINANCIAL STANDING** (Pages 75 - 86)  
To consider the report of the Director (NE) (reference 21/012) attached.
8. **REVIEW OF RESERVES AND FINANCIAL RESILIENCE** (Pages 87 - 100)  
To consider the report of the Director (NE) (reference 21/013) attached.
9. **A PRESENTATION ON THE COUNCIL'S FUTURE CAPITAL STRATEGY**  
To be delivered at the meeting by the Section 151 Officer

**Risk Management**

10. **RISK MANAGEMENT - TOURISM SERVICE RISK REGISTER** (Pages 101 - 120)  
To consider the report of the Director (RB (reference 21/37) attached.
11. **SCARBOROUGH TOWN CENTRE REGENERATION (STUDENT ACCOMMODATION SCHEME) - UPDATE**  
To consider the report of the Director (RB (reference 21/34) TO FOLLOW
12. **COMMERCIAL PROPERTY INVESTMENT STRATEGY - UPDATE** (Pages 121 - 126)  
To consider the report of the Director (RB (reference 21/010) attached.

**Governance**

13. **TRAVELODGE COMPANY VOLUNTARY ARRANGEMENT (CVA) UPDATE** (Pages 127 - 132)  
To consider the report of the Director (RB (reference 21/011) attached.
14. **WORK PROGRAMME 2020/21** (Pages 133 - 136)  
To consider the attached Audit Committee Work Programme (reference 21/038).

***(N.B. If you have any questions, need further information about the meeting or require special facilities in order to attend, please contact Paul Preston, Democratic Services Officer, Town Hall, St. Nicholas Street, Scarborough – 01723 232310 or e-mail paul.preston@scarborough.gov.uk)***