

## **Report to Audit Committee**

# **Proposed Audit Committee Work Programme for 2023/24**

**Portfolio Holder:** Councillor Abdul Jabbar MBE, Cabinet Member for Finance and Corporate Resources

**Officer Contact:** Anne Ryans, Director of Finance

**Report Author:** Mark Stenson, Assistant Director of Corporate Governance and Strategic Financial Management

**5 September 2023**

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### **Purpose of Report**

Attached to this report is the proposed Audit Committee Work Programme for the remainder of 2023/24.

### **Executive Summary**

The proposed Audit Committee Work Programme for 2023/24 is subject to regular review by the Committee. Attached is the suggested programme of work for the remainder of the municipal year.

The report will be presented by the Director of Finance.

### **Recommendations**

That Members of the Audit Committee endorse the proposed Audit Committee Work Programme for 2023/24.

**Updated Audit Committee Work Programme for the 2023/24 Municipal Year**

**Appendix 1**

Meeting Date & Venue	Agenda Item	Summary of Report Issue
<b>Thursday 8 June 2023 at 6.00 pm</b>	Audit Committee Chair – Charged with Governance, Management Processes and Arrangements.	The draft response of the Audit Committee Chair to provide key assurances to support the Audit Process which are then discussed by the Committee.
	Director of Finance – Charged with Governance, Management Processes and Arrangements.	The draft response of the Director of Finance to provide key assurances to support the Audit Process which are then discussed by the Committee.
	Update on Key Developments within the remit of the Committee.	This report provides an update on matters pertinent to this Committee including an update on the final accounts, developments linked into the future oversight of local audit and planned training for the Committee.
	Local Code of Corporate Governance	This is an update to the previously agreed Local Code of Corporate Governance.
	Internal Audit and Counter Fraud Progress Report on 2022/23	An update report on the progress made by the Internal Audit Service.
	Proposed Audit Committee Work Programme for 2023/24	This report detailing the proposed work programme for 2023/24 including actions required to support the approval of the Statement of Final Accounts which are not yet closed.
	Private Report; Partnership Risk Dashboard	This is the regular report produced for the Committee to assess the ongoing risk to the Council from its key partnerships.
	Private Report, Senior Information Risk Owner Update	An update report by the Senior Information Risk Owner of key developments in Information Governance impacting on Oldham Council.

**Updated Audit Committee Work Programme for the 2023/24 Municipal Year**

**Appendix 1**

<b>Meeting Date &amp; Venue</b>	<b>Agenda Item</b>	<b>Summary of Report Issue</b>
<b>Tuesday 27 June 2023 at 6.00 pm</b>	Update on External Audit Matters	An update if required, on national developments linked into the on-going developments and consultations on the provision of external audit to Local Government Bodies.
	2022/23 Annual Report to Audit Committee	This is the Annual Report of the Chief Internal Auditor on the overall Internal Control Environment of the Council for the financial year 2022/23.
	Draft 2022/23 Annual Statement of Accounts	This is the report to the Audit Committee on the draft Statement of Accounts which also details the outturn for the financial year 2022/23.
	Draft Annual Governance Statement for 2022/23	The detailed review of the Draft Annual Governance Statement by the Audit Committee in advance of the Statement of Final Accounts.
	Reserves Policy for 2022/23 to 2023/24	This is the annual update to the Reserves Policy considering the provisional out-turn for the financial year 2022/23.
	Treasury Management Review 2022/23	The annual review of Treasury Management for 2022/23 by the Audit Committee.
	Feedback on the Chartered Institute of Public Finance and Accountancy (CIPFA) Review of the Internal Audit Service	This is the feedback to the Committee of the review undertaken of the Internal Audit Service and whether its working practices comply with International Auditing Standards.
	Private Report; Update on the Corporate Risk Register	A report on the Corporate Risk Register as at 31 March 2023.
<b>Thursday 20 July 2023, 6.00pm.</b>	Audit Strategy Memorandum	This report sets out the proposed approach from the External Auditor to audit the 2022/23 Statement of Final Accounts.
	Internal Control Matters for Adult Social Care	This is the report to Committee on Internal Control Matters within the Adult Social Care Service.

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	Update on General Matters	A report detailing the feedback from Best Value Inspectors at failing Authorities, a key report produced by the Public Accounts Committee, the requirement placed on the Accountable Officer for key capital grant programmes and the creation of the Office for Local Government.
	Self-Assessment of the work undertaken by the Audit Committee during 2022/23 compared to the Constitution.	The first stage in the production of an Annual Report which is a requirement of recently issued guidance on best practice for Audit Committees is to undertake an assessment of how the responsibilities set out in the Terms of Reference have been discharged.
	Proposed Revisions to Finance Procedure Rules	This report sets out some proposed revisions to the Finance Procedure Rules which are to be recommended to Council.
	Amendments to Contract Procedure Rules and Proposed Future Revisions.	This report sets out the changes to the Contract Procedure Rules as reported to Council on 12 July 2023 and some further revisions proposed by the Director of Finance.
	Internal Audit Progress Report	A report on the progress made against the agreed Internal Audit Plan.
	Proposed Audit Committee Work Programme for the Municipal Year 2023/24	A report detailing the proposed work programme for 2023/24 including actions required to support the approval of the Statement of Final Accounts which are not yet closed.
	Private Report; Update on the Risk Management Strategy and Framework and the Corporate Risk Register for 2023/24	A report on the Risk Management Strategy and Framework and the Corporate Risk Register as at 30 June 2023.
	Private Report; Update on the Annual Governance Statement for 2022/23 and new issues for 2023/24	This updates the Audit Committee on key matters included within the Annual Governance Statement and ad hoc matters the Assistant Director of Corporate Governance and Strategic Financial Management highlights to the Audit Committee.

**Updated Audit Committee Work Programme for the 2023/24 Municipal Year**

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Meeting Date & Venue	Agenda Item	Summary of Report Issue
<b>Tuesday 5 September 2023, 6.00 pm</b>	Update on External Audit Matters	An update produced by the External Auditor of issues to be brought to the attention of this Committee.
	Revenue Monitor and Capital Investment Programme 2023/24 Quarter 1 – June 2023	As requested by the Audit Committee reports detailing the in-year financial position including the projected outturn as also reported to Cabinet and the Scrutiny Board.
	Treasury Management Update Quarter 1 Monitoring Report	A new requirement for the financial year 2023/24 is for a Treasury Management update report to be produced on a quarterly basis. As the role of the Committee is to scrutinise treasury management arrangements and then make recommendations to Cabinet, then this report is on the agenda to facilitate consideration by Cabinet in September.
	Compliance with the CIPFA Code of Financial Management	This report details the assessment within Oldham Council on how it complies with the CIPFA Code of Financial Management with appropriate recommendations for improvement.
	Oldham Council Loans Policy and amendment to the Terms of Reference for the Audit Committee	This report is to inform the Audit Committee of the proposed Loans Policy to be adopted by the Council. It is also proposed to recommend a small change to the Audit Committees Terms of Reference.
	The draft Annual Report of the Audit Committee	This report is in line with the best practice issued by CIPFA in respect of operating an Audit Committee.
	Update on General Matters	This will update the Committee on current matters of interest.
	Future Oversight of Council Companies and Partnerships	This report sets out a proposed process for the Audit Committee to review key Council Companies and Partnerships during 2023/24.

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	Proposed Audit Committee Work Programme for 2023/24	This report detailing the proposed work programme for 2023/24 including actions required to support the approval of the 2023/24 Statement of Accounts.
	Private Report; Update on the Annual Governance Statement for 2022/23 and new issues for 2023/24	This updates the Audit Committee on key matters included within the Annual Governance Statement and ad hoc matters the Assistant Director of Corporate Governance and Strategic Financial Management highlights to the Audit Committee.
<b>Tuesday 31 October 2023, 6.00pm</b>	External Audit Progress Report	An update produced by the External Auditor of issues to be brought to the attention of this Committee.
	Revised 2021/22 Audit Completion Report	This report details the revised Audit Completion report on completion of the audit.
	2022/23 Statement of Final Accounts	This report provides an update on the 2022/23 draft Statement of Accounts and associated issues arising from the external audit.
	Treasury Management Mid-Year Review 2023/24	The planned scrutiny of the 2023/24 Treasury Management Mid-Year review before submission to Cabinet in November.
	Update on General Matters	This is an update on regulatory developments to inform the Audit Committee in support of its Governance role.
	Internal Audit Progress Report 2023/24	This is the routine report on the progress made against the agreed audit and counter fraud plan detailing any control weaknesses identified.
	Updated Audit Committee Work Programme for 2023/24	This report detailing the proposed work programme for 2023/24 including actions required to support the approval of the 2023/24 Statement of Final Accounts.
	Private Report; Update on the Annual Governance Statement for 2022/23 and new issues for 2023/24	This updates the Audit Committee on key matters included within the Annual Governance Statement and ad hoc matters to be highlighted to the Audit Committee.

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	Private Report; Update on the Corporate Risk Register	This sets out the position as of 30 September 2023 in relation to matters included on the Corporate Risk Register.
	Private Report; Senior Information Risk Owner update	This updates the Audit Committee on the key matters relating to data protection and information security breaches
<b>Monday 15 January 2024, 6.00 pm</b>	External Audit Progress Report	An update produced by the External Auditor of issues to be brought to the attention of the Committee.
	External Audit of Teachers' Pensions Agency Return 2022/23	This report considers the feedback following the external audit of the Teachers' Pension Agency return.
	Revenue Monitor and Capital Investment Programme 2023/24 Quarter 2 – September 2023	The second formal report on the expected financial outturn for the financial year 2023/24.
	Treasury Management Strategy Statement 2023/24	This report sets out the proposed Treasury Management Strategy for 2024/25 to support the Corporate Objectives of the Council.
	Internal Control Matters; Payroll	This is the report to Committee on Internal Control Matters within the administration of payroll.
	Internal Control Matters: Adult Social Care	This is the report to Committee on Internal Control Matters within the Adult Social Care Service – a follow up to the report presented to the Committee on 20 July 2023.
	Audit and Counter Fraud Progress Report including significant issues highlighted on internal control	This is the routine report on the progress made against the agreed Audit and Counter Fraud plan detailing any control weaknesses identified.
	Proposed Audit Committee Work Programme for the remainder of 2023/24 and the 2024/25 financial year	This report detailing the proposed work programme for 2023/24 including actions required to support the approval of the 2023/24 Statement of Accounts.

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	Private Report; Update on the Annual Governance Statement for 2022/23 and new issues	This updates the Audit Committee on key matters included within the Annual Governance Statement, the Corporate Risk Register and ad hoc matters to be highlighted to the Audit Committee.
	Private Report; Review of Council Owned Companies and Partnerships	This is the outcome of the review of the Councils working arrangements with Council owned companies and partnerships compared to best practice.
	Private Report; Update on the Corporate Risk Register	This sets out the position as of 31 December 2023 in relation to matters included on the Corporate Risk Register.
<b>Tuesday 6 March 2024, 6.00pm</b>	2022/23 Annual Statement of Accounts – Update (if required)	Update on the progress of the audit of the 2022/23 accounts and related matters.
	2023/24 Final Accounts – Proposed Accounting Policies and Critical Judgements	In line with best practice, approval is sought for the significant accounting policies and critical judgements to be adopted in preparation for the completion of the 2023/24 Statement of Accounts.
	Housing Benefit Subsidy Audit 2022/23	This report considers the feedback on the external audit of the Housing Benefit Subsidy Grant claim.
	Financial and Capital Monitor Report for month 9	The final formal report on the expected budget outturn for the financial year 2023/24.
	Internal Audit Charter 2024/25	An updated Internal Audit Charter for the financial year 2024/25.
	Update on General Matters	This is an update on regulatory developments to inform the Audit Committee in support of its Governance role.



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	Report on the use of exemptions to Contract Procedure Rules and direct award of contracts during the financial year 2023/24	Reporting on these issues was requested by the Audit Committee when it considered the revisions to the Contract Procedure Rules and Financial Procedure Rules at its meeting on 20 July 2023
	Proposed Audit Committee Work Programme for the remainder of 2023/24 and the future 2024/25 financial year	This report detailing the proposed work programme for the remainder of 2023/24 including actions required to support the approval of the Statement of Accounts and setting out the future plan of work for 2024/25.
	Private Report; 2024/25 Internal Audit and Counter Fraud Plan	The proposed plan of work for the financial year 2024/25 to enable review by the Committee.
	Private Report; Update on the Corporate Risk Register	An update on the Corporate Risk Register as of 31 December 2023 to include issues during the period to March 2024.
	Private Report; Update on the Annual Governance Statement for 2022/23 and new issues	This updates the Audit Committee on key matters included within the Annual Governance Statement, the Corporate Risk Register and ad hoc matters to be highlighted to the Audit Committee.