

AUDIT COMMITTEE

Agenda

Date Thursday 28 November 2024

Time 6.00 pm

Venue Lees Suite, Civic Centre, Oldham, West Street, Oldham, OL1 1NL

- Notes
1. DECLARATIONS OF INTEREST- 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 Alex Bougatef or Constitutional Services at least 24 hours in advance of the meeting.
 2. CONTACT OFFICER for this agenda is Constitutional Services Tel. 0161 770 5151 or email constitutional.services@oldham.gov.uk
 3. PUBLIC QUESTIONS - Any Member of the public wishing to ask a question at the above meeting can do so only if a written copy of the question is submitted to the contact officer by 12 noon on Monday, 25 November 2024.
 4. FILMING - The Council, members of the public and the press may record / film / photograph or broadcast this meeting when the public and the press are not lawfully excluded. Any member of the public who attends a meeting and objects to being filmed should advise the Constitutional Services Officer who will instruct that they are not included in the filming.

Please note that anyone using recording equipment both audio and visual will not be permitted to leave the equipment in the room where a private meeting is held.

Recording and reporting the Council's meetings is subject to the law including the law of defamation, the Human Rights Act, the Data Protection Act and the law on public order offences.

Please also note the Public attendance Protocol on the Council's Website

https://www.oldham.gov.uk/homepage/1449/attending_council_meetings

MEMBERSHIP OF THE AUDIT COMMITTEE

Councillors Al-Hamdani, Arnott, Aslam, Chowhan, Davis, S. Hussain, Rustidge, Sykes and Wilkinson
Independent Member- Grenville Page

- 1 Apologies For Absence
- 2 Urgent Business
Urgent business, if any, introduced by the Chair
- 3 Declarations of Interest
To Receive Declarations of Interest in any Contract or matter to be discussed at the meeting.
- 4 Public Question Time
To receive Questions from the Public, in accordance with the Council's Constitution.
- 5 Minutes of Previous Meeting (Pages 5 - 10)
The Minutes of the meeting held on 27th June 2024 are attached for approval.
- 6 Update on External Audit Matters (Pages 11 - 78)
The Audit Strategy Memorandum and Audit Progress Report from external auditors.
- 7 Update on the Annual Governance Statement for 2023/24 (Pages 79 - 92)
An update on the issues identified within the 2024/25 Annual Governance Statement and any other issues which will impact on a future iteration of the Annual Governance Statement
- 8 Treasury Management Mid-Year Review 2024/25 (Pages 93 - 148)
To advise on the performance of the Treasury Management function of the Council for the first half of 2024/25 and provide a comparison of performance against the 2024/25 Treasury Management Strategy and the Treasury Management Prudential Indicators.
- 9 Audit Committee Chair - Charged with Governance, Management Processes and Arrangements (Pages 149 - 162)
To provide Auditors with the necessary assurances required under International Standards on Auditing.
- 10 Director of Finance - Charged with Governance- Management Processes and Arrangements (Pages 163 - 176)
To provide Auditors with the necessary assurances required under International Standards on Auditing.
- 11 Direct Payments update report (Pages 177 - 234)

Joint Report of the Head of Internal Audit and Director of Adult Social Care (DASS) on the 2023/24 Fundamental Financial Systems Audit Outcomes and Action Plan in respect of Direct Payments and Community Home Care.

- 12 Annual Internal Audit Opinion Report comparison across GM (Pages 235 - 248)
High-level comparison of the Annual Head's of Audit Opinions across GM for the year 2023/24.
- 13 Internal Audit and Counter Fraud Progress Report Q2 2024/25 (Pages 249 - 258)
This report provides Members with a high-level progress report on the work of the Internal Audit and Counter Fraud team for Q2 of the 2024/25 financial year.
- 14 Progress report on Second Independent Member (Pages 259 - 266)
A report on the progress of recruitment for a second Independent Member of the Audit Committee.
- 15 Proposed Audit Committee Work Programme for 2024/25 (Pages 267 - 272)
- 16 Exclusion of the Press and Public
To consider that the press and public be excluded from the meeting for the following items of business, pursuant to Section 100A(4) of the Local Government Act 1972 on the grounds that discussions may involve the likely disclosure of exempt information, under paragraph(s) 3 as defined in the provisions of Part 1 of Schedule 12A of the Act, to the Local Government Act 1972 and public interest would not be served in publishing the information.
- 17 Update on the Corporate Risk Register
Report to follow