

Report to Audit Committee

Proposed Audit Committee Work Programme for 2022-23

Portfolio Holder: Cllr Abdul Jabbar MBE, Deputy Leader and Cabinet Member for Finance and Low Carbon

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Reason for Decision

The workplan below sets out the proposed schedule of Audit Committee meetings for 2021/22 and early 2022/23, including meeting date and venue, agenda item and brief summary of the report issue.

Executive Summary

The workplan is updated and reviewed on a regular basis and the current proposed schedule is attached below. The plan is shaped by the Council's formal reporting structures and the timings of the meetings and agenda items are scheduled to reflect this. Any urgent or new developments will be added to the workplan accordingly.

Recommendations

That Members of the Audit Committee are asked to note the proposed workplan and comment where necessary.

Proposed Audit Committee Work Programme for 2021/22 and early 2022/23

Meeting Date & Venue	Agenda Item	Summary of Report Issue
Thursday 9 September 2021, 6.00pm.	Audit Findings Report.	Updated report to support the external audit of the 2020/21 Statement of Final Accounts.
	2020/21 Statement of Final Accounts.	This is a progress report on the audit of the 2020/21 Statement of Final Accounts.
	Update on Financial Administration in Local Authorities.	A report detailing challenges experienced in the financial administration at other local authorities as reported in the public domain. The aim is to target the work of the Committee alongside the Scrutiny function.
	Work Programme for the Performance Overview Scrutiny Committee.	A report on the proposed work programme of the key Scrutiny Committee to ensure its work and that of the Audit Committee both cover the key areas of administration to ensure appropriate oversight in the Council.
	Proposed Audit Committee Work Programme for the Statement of Accounts 2021/22.	This report detailing the proposed work programme to support the approval of the 2021/22 Statement of Final Accounts.
	Private Report; Update on Annual Governance Statement for 2020/21 and New Issues for 2021/22.	This updates the Audit Committee on key matters included within the Annual Governance Statement, the Corporate Risk Register and ad hoc matters the Assistant Director of Corporate Governance and Strategic Financial Management highlights to the Audit Committee.
	Private Report; Business Grant Schemes Assurance Report.	This sets out the return provided to the Department of Business, Enterprise and Industrial Strategy about the governance processes supporting Business Grants provided as Emergency Support during lockdown.
	Private Report; Update on the Corporate Risk Register.	This sets out the position as of 30 June 2021 in relation to matters included on the Corporate Risk Register.

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Tuesday 2 November 2021, 6.00 pm	Project Governance Process – Alexandra Park Eco Centre.	As requested by the Committee a report setting out the planned governance process of a major capital process.
	2020/21 Statement of Final Accounts.	This report details the audited opinion for the 2020/21 Statement of Final Accounts.
	External Audit Progress Report November 2021.	An update produced by the External Auditor of issues to be brought to the attention of this Committee.
	Update on progress in addressing the recommendation made by the External Auditor in the 2020/21 Audit Findings Report.	To provide and update on the improvement in the in the four areas as recommended in the 2020/21 Audit Findings Report.
	Update on External Audit Matters.	An update if required, on national developments linked into the ongoing developments and consultations on the provision of external audit to Local Government Bodies
	Treasury Management Mid-Year Review.	The planned scrutiny of the 2021/22 Treasury Management mid-year review report before submission to Cabinet in November.
	Revision to the Reserves Policy for 2020/21 in 2021/22.	An update report by the Director of Finance to the Audit Committee to reflect a change in the Policy previously reported.
	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 2022/23.	This report detailing the proposed work programme for 2022/23 including actions required to support the approval of the 2021/22 Statement of Final Accounts.
	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.

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Meeting Date & Venue	Agenda Item	Summary of Report Issue
	Private Report; Update on the Annual Governance Statement for 2020/21 and new issues for 2021/22.	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.
Tuesday 17 January 2022, 6.00pm.	2020/21 Annual Statement of Accounts including the 2020/21 Auditors Annual Report.	This report provides an update on the final accounts and informs the Committee on key matters such as the future appointment of the external auditors using Public Sector Audit Appointments (PSAA). The report also details the value for money opinion provided by the external auditor under the revised Code of Practice for the financial year 2020/21.
	Compliance with the Chartered Institute of Finance and Accountancy (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.
	Treasury Management Strategy Statement 2022/23.	This sets out the Proposed Treasury Management Strategy for 2022/23 to support the Corporate Objectives of the Council.
	2021/22 Internal Audit and Counter Fraud Progress Report.	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 2022/23.	This report detailing the proposed work programme to support the approval of the 2021/22 Statement of Final Accounts.
	Private Report; Update on the Annual Governance Statement for 2020/21 and new issues for 2021/22.	This updates the Audit Committee on key matters included within the Annual Governance Statement, the Corporate Risk Register and ad hoc matters the Assistant Director of Corporate Governance and Strategic Financial Management highlights to the Audit Committee.
	Private Report; Senior Information Officer update	This updates the Audit Committee on the key matters relating to data protection and information security breaches.

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Thursday 10 March 2022, 6.00 pm	Audit Strategy Memorandum.	An update on the proposed external audit to be undertaken on the 2021/22 Final Accounts.
	Audit of Teachers' Pensions Agency Return 2020/21.	This report considers the feedback following the external Audit of the Teachers' Pension Agency return.
	2021/22 Proposed Accounting Policies and Critical Judgements.	In advance of the approval of the accounts an opportunity for the Audit Committee to review the Proposed Policies and Judgements for 2021/22 Statement of Accounts.
	Audit and Counter Fraud Progress Report.	This is the routine report on the progress made against the agreed Internal Audit and Counter Fraud Plan.
	Proposed Audit Committee Work Programme for 2022/23.	This report detailing the proposed work programme to support the approval of the 2021/22 Statement of Final Accounts.
	Update on Payroll Matters.	This updates the Audit Committee on the key internal control matters supporting the administration of the payroll system identified as a key area for improvement.
	Private Report; Internal Audit Plan 2022/23.	The proposed plan of work for the financial year 2022/23 to enable review by the Committee.
	Private Report; Update on the Annual Governance Statement for 2020/21 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 the Assistant Director of Corporate Governance and Strategic Financial Management highlights to the Audit Committee.
Early June 2022, 6.00pm	Data Protection Update.	Routine six monthly report by the Data Protection Officer as required under GDPR.

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	External Audit Progress Report May 2022.	An update produced by the external auditor of issues to be brought to the attention of the Committee.
	Audit of Housing Benefit Subsidy 2020/21.	This report considers the feedback on the audit of the housing subsidy grant claim.
	Informing the Risk Assessment 2021/22 (Director of Finance).	This report details the questions to those charged with Governance to enable the Statement of Financial Accounts to be audited.
	Informing the Risk Assessment 2021/22 (Chair of the Audit Committee).	This report details the questions to those charged with Governance to enable the Statement of Financial Accounts to be audited.
	Review of System of Internal Audit by the Audit Committee.	Annual Review of the system of internal audit using the balanced scorecard.
	2022/23 Internal Audit and Counter Fraud Plan.	The proposed plan of work for the financial year 2022/23 to enable review by the Committee.
	Internal Audit Charter 2022/23.	Proposed update to the Audit Charter for 2022/23 to reflect any changes required.
	Update of Local Code of Corporate Governance to June 2022.	Update of the previously agreed Local Code of Corporate Governance.
	Private Report: Corporate Risk Register 2021/22 – end of year review.	This updates the Audit Committee on the implementation of the Framework previously agreed and the issues identified in the Corporate Risk Register.
September 2021, 6.00pm	2021/22 Annual Report by the Assistant Director of Corporate Governance and Strategic Financial Management.	Annual Report based on the work conducted by Audit and Counter Fraud Team, Insurance/ Risk and Information Governance teams to determine the overall control environment of the Council.

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	Annual Governance Statement 2021/22.	Draft Annual Governance Statement included within the Statement of Accounts for review and scrutiny.
	2021/22 Draft Annual Statement of Accounts.	Draft Statement of Accounts subject to external audit for approval by the Committee.
	Review of Corporate Fraud Policies.	An annual review of the Counter Fraud Suite of policies to reflect the recent legislation.
	Private Report; Senior Information Risk Owner (SIRO) Update.	Annual report of the SIRO including an overview of reported data breaches.
	Private Report; Partnership Risk Dashboard.	This is the regular update requested by the Committee on partnership governance considering potential issues identified on governance elsewhere.
	Review of Corporate Fraud Policies.	An annual review of the Counter Fraud suite of policies to reflect the recent legislation.
	Private Report; Senior Information Risk Owner (SIRO) Update.	Annual report of the SIRO including an overview of reported data breaches.
	Private Report; Partnership Risk Dashboard.	This is the regular update requested by the Committee on partnership governance considering potential issues identified on governance elsewhere.