

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 schedule of Audit Committee meetings for 2022/23, including meeting date and venue, agenda item and brief summary of the report issue. It also sets out some key issues for consideration by the Committee in 2023/24.

Executive Summary

The workplan is updated and reviewed on a regular basis and the current 2022/23 schedule is attached below. The plan has been shaped by the Council's formal reporting structures and the timings of the meetings and agenda items were scheduled to reflect this. Any urgent or new developments can be added to the workplan accordingly.

Recommendations

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

Updated Audit Committee Work Programme for the 2022/23 Municipal Year

| Meeting Date & Venue | Agenda Item | Summary of Report Issue |
|--|---|--|
| Thursday 9 June 2022 at 6.00 pm | SIRO Annual Report 2021/22 | This is the Annual Report of Senior Information Responsible Officer to the Audit Committee. |
| | Audit of Housing Benefit Subsidy 2020/21 | This is the reported outcome of the audit of the Housing Benefit Subsidy Grant undertaken by KPMG in relation to the 2020/21 financial year. |
| | 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. |
| | Audit Committee Chair – Charged with Governance, Management Processes and Arrangements. | The draft response of the Audit Committee Chair to provided key assurances to support the Audit Process which are then discussed by the Committee. |
| | Local Code of Corporate Governance | This is an update to the previously agreed Local Code of Corporate Governance. |
| | Internal Audit Charter 2022/23 | This is the annual update to the Internal Audit Charter for discussion at the Audit Committee. |
| | Internal Audit and Counter Fraud Progress Report. | An update report on the progress made by the Internal Audit Service. |
| Tuesday 21 June 2022 at 6.00 pm | 2021/22 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 2021/22. |
| | Draft 2021/22 Annual Statement of Accounts | This is the report to the Audit Committee on the draft Statement of Accounts which also details the provisional out-turn for the financial year 2021/22. |
| | Reserves Policy for 2021/22 to 2022/23 | This is the annual update to the Reserves Policy considering the provisional out-turn for the financial year 2021/22. |
| | Treasury Management Review 2021/22 | The annual review of Treasury Management for 2021/22 by the Audit Committee. |
| | Annual Governance Statement for 2021/22 | The detailed review of the Annual Governance Statement by the Audit Committee. |

Updated Audit Committee Work Programme for the 2022/23 Municipal Year

| Meeting Date & Venue | Agenda Item | Summary of Report Issue |
|---|--|--|
| Thursday 21 July 2022, 6.00pm. | 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 |
| | 2021/22 Statement of Final Accounts. | This report provides an update on the 2021/22 draft Statement of Accounts and associated issues arising from the fieldwork from the current external audit which is ongoing. |
| | The 2021/22 Review of the System of Internal Audit | Annual Review of the system of internal audit using the balanced scorecard. |
| | Proposed Audit Committee Work Programme for the Municipal Year 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. |
| | Private Report; Update on the Annual Governance Statement for 2021/22 and new issues for 2022/23 | 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. |
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| Thursday 8 September 2022, 6.00 pm | Update on External Audit Matters | An update produced by the External Auditor of issues to be brought to the attention of this Committee. |
| | 2021/22 Statement of Final Accounts | This report provides an update on the 2021/22 draft Statement of Accounts and associated issues arising from the external audit. It will detail the consultation outcome on Infrastructure Assets and the potential impact on the Council. |

Updated Audit Committee Work Programme for the 2022/23 Municipal Year

| Meeting Date & Venue | Agenda Item | Summary of Report Issue |
|--|---|--|
| | Update on Financial Administration in Local Authorities | A report detailing challenges experienced in the financial administration at other local authorities including Section 114 Notices issued as reported in the public domain. |
| | 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. Item not considered as meeting finished early |
| | 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. Item not considered as meeting finished early |
| | Private Report; Update on the Annual Governance Statement for 2021/22 and new issues for 2022/23 | 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. Item not considered as meeting finished early |
| | Private Report; Update on the Corporate Risk Register | This sets out the position as of 30 June 2022 in relation to matters included on the Corporate Risk Register. Item not considered as meeting finished early |
| | Private Report; Potential Risks to the Council arising from the setting up of Northern Roots (Oldham) Limited | This report sets out the analysis of risk to the Council from the Charitable Company Northern Roots (Oldham) Limited. Item not considered as meeting finished early |
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| Tuesday 1 November 2022, 6.00pm | External Audit Progress Report | An update produced by the External Auditor of issues to be brought to the attention of this Committee. |

Updated Audit Committee Work Programme for the 2022/23 Municipal Year

| Meeting Date & Venue | Agenda Item | Summary of Report Issue |
|---------------------------------|---|--|
| | 2021/22 Annual Statement of Accounts | This report provides an update on the 2021/22 draft Statement of Accounts and associated issues arising from the external audit. It will detail the consultation outcome on Infrastructure Assets and the potential impact on the Council. |
| | Treasury Management Mid-Year Review 2022/23 | The planned scrutiny of the 2021/22 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. |
| | Annual Governance Statement 2021/22 | This report details the proposed Final Annual Governance Statement for 2021/22. |
| | 2022/23 Internal 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. |
| | Updated Audit Committee Work Programme for 2022/23 | This report detailing the proposed work programme to support the approval of the 2022/23 Statement of Final Accounts. |
| | Private Report; Appointment of External Auditor 2023/24 until 2027/28 | This report details the proposed appointment of the External Auditor following the Public Sector Audit Appointments Procurement Exercise. |
| | Private Report; Potential Risks to the Council arising from the setting up of Northern Roots (Oldham) Limited | This report sets out the analysis of risk to the Council from the Charitable Company Northern Roots (Oldham) Limited. |
| | Private Report; Update on the Annual Governance Statement for 2021/22 and new issues for 2022/23 | 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 2022/23 Municipal Year

| Meeting Date & Venue | Agenda Item | Summary of Report Issue |
|--|--|--|
| Tuesday 29 November 2022, 6.00pm. | External Audit Update Report | The report presents an update on the progress of the external audit into the 2021/22 Statement of Final Accounts. |
| | 2021/22 Annual Statement of Accounts | This report provides an update on the progress of the audit on the 2021/22 Statement of Final Accounts. |
| | Review of Corporate Fraud Policies | A review of the updated Counter Fraud suite of policies to reflect recent legislation. |
| | The Financial Reporting Council (FRC) 2022 reports | This report updates the Committee on the transition of the FRC to the Auditing Reporting and Governance Authority. It also details the findings from the Quality Review of Local Authority and National Health Service audits undertaken across the public sector in the calendar year 2022. |
| | The Chartered Institute of Public Finance and Accountancy (CIPFA) Audit Committee Guidance Documents | This report sets out the updated guidance issued by CIPFA in respect of the best practice to follow in operating an Audit Committee. |
| | Updated Audit Committee Work Programme for 2022/23 | This report detailing the proposed work programme to support the approval of the 2022/23 Statement of Final Accounts. |
| | Private Report; Update on the Corporate Risk Register | This sets out the position as of 30 September 2022 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. |

Updated Audit Committee Work Programme for the 2022/23 Municipal Year

| Meeting Date & Venue | Agenda Item | Summary of Report Issue |
|--|---|--|
| Monday 16 January 2022, 6.00 pm | External Audit Progress Report | An update produced by the External Auditor of issues to be brought to the attention of the Committee. |
| | Public Sector Audit Appointments – confirmation of Mazars LLP as the Council’s external auditor for 2023/24 to 2027/28. | This report confirms the appointment of Mazars LLP as the Council’s external auditor following the procurement exercise they undertook. |
| | External Audit of Teachers’ Pensions Agency Return 2021/22 | This report considers the feedback following the external audit of the Teachers’ Pension Agency return. |
| | Treasury Management Strategy Statement 2023/24 | This report sets out the Proposed Treasury Management Strategy for 2023/24 to support the Corporate Objectives of the Council. |
| | 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 2022/23 and the 2023/24 financial year | This report detailing the proposed work programme to support the approval of the 2022/23 Statement of Final Accounts. |
| | Private Report; Update on the Annual Governance Statement for 2021/22 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. |
| | Private Report; Potential Risks Associated with Council’s setting up a Housing Company | This follows on from the 21 July 2022 report on Partnership Governance whereby the Committee requested a report on the perceived risks associated with setting up a Housing Company within Oldham. |

Updated Audit Committee Work Programme for the 2022/23 Municipal Year

| Meeting Date & Venue | Agenda Item | Summary of Report Issue |
|--------------------------------------|---|---|
| | Private Report; Partnership Risk Dashboard | This is the regular update requested by the Committee on partnership governance considering potential issues identified on governance elsewhere. |
| | Private Report; Update on the Corporate Risk Register | This sets out the position as of 30 September 2022 in relation to matters included on the Corporate Risk Register. |
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| Tuesday 28 March 2023, 6.00pm | | |
| | Audit Completion Update 2021/22 | Update on the progress of the preparation of the Audit Completion Report for 2021/22 |
| | 2021/22 Annual Statement of Accounts - Update | Update on the progress of the audit of the 2021/22 accounts and related matters |
| | 2022/23 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 2022/23 Statement of Accounts |
| | Housing Benefit Subsidy Audit 2021/22 | This report considers the feedback on the external audit of the Housing Benefit Subsidy Grant claim. |
| | Internal Audit Charter 2023/24 | An updated Internal Audit Charter for the financial year 2023/24 |
| | Update on General Matters | This is an update on Regulatory developments to inform the Audit Committee in support of its Governance role. |
| | Updated Audit Committee Work Programme for 2022/23 | An updated programme completing the work for the 2022/23 financial year and setting out some key issues for 2023/24 |
| | Private Report; 2023/24 Internal Audit and Counter Fraud Plan | The proposed plan of work for the financial year 2023/24 to enable review by the Committee. |
| | Private Report; Update on the Corporate Risk Register | An update on the Corporate Risk Register at quarter 3 2022/23 |

Updated Audit Committee Work Programme for the 2022/23 Municipal Year

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|---|---|--|
| | Private Report; Update on the Annual Governance Statement for 2021/22 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. |
| | Senior Information Risk Owner Update | This is an update report of the Senior Information Responsible Officer to the Audit Committee. |
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| Reports for consideration during 2023/24 | | |
| | 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. |
| | External Audit Completion Certificate for the 2020/21 Accounts | The final audit certificate is anticipated to be issued following the implementation of the agreed accounting treatment for Infrastructure Assets and the conclusion of the Whole of Government Accounts audit. |
| | External Audit Completion Report and Final Statement of Accounts 2021/22 | The report details the findings of the external audit into the 2021/22 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. |
| | Review of the System of Internal Audit by the Audit Committee | An annual review of the Internal Audit Service |
| | 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. |