

## **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.

**8 June 2023**

---

### **Purpose of Report**

To present to the Audit Committee, a proposed work programme for 2023/24.

### **Executive Summary**

Appendix 1 sets out a proposed work programme for the Audit Committee for 2023/24. Members are therefore asked to consider the content of the Appendix and advise of any amendments or revisions.

### **Recommendation**

That Members of the Audit Committee consider the attached Appendix setting out the proposed work programme for 2023/24 and comment as required.

---

**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>	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.

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

**Appendix 1**

Meeting Date & Venue	Agenda Item	Summary of Report Issue
	Update on 2020/21 and 2021/22 Annual Statement of Accounts	This is an update on the accounts for these two financial years which still require formal audit sign off.
	Internal Control Matters for Adult Social Care	This is the report to Committee on Internal Control Matters within the Adult Social Care Service.
	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.
	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.
	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 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 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.
	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.
	The 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 the 2023/24 Municipal Year**

**Appendix 1**

Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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 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; 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.
	Private Report; Update on the Corporate Risk Register	This sets out the position as of 30 June 2023 in relation to matters included on the Corporate Risk Register.
<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.
	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.
	The Financial Reporting Council (FRC) 2023 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 2023.
	2023/24 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 the 2023/24 Municipal Year**

**Appendix 1**

Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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 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 on-going risk to the Council from its key partnerships.
	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.
	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.
	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.
	Internal Control Matters; Payroll	This is the report to Committee on Internal Control Matters within the administration of payroll.
	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 the 2023/24 Municipal Year**

**Appendix 1**

Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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 Statement of Final Accounts which are not yet closed.
	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 the Assistant Director of Corporate Governance and Strategic Financial Management highlights to the Audit Committee.
	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 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	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.
	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.

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

**Appendix 1**

Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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 Final Accounts which are not yet closed 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.
	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 the Assistant Director of Corporate Governance and Strategic Financial Management highlights to the Audit Committee.