

Report to Council

Annual Report of the Audit Committee to Council

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

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1 November 2023

Reason for Decision

The Council's Audit Committee is a key component of this Authority's governance framework. Its function is to provide an independent review and assurance role to support good governance and sound public financial management. There is a requirement for the Audit Committee to report to Council each year to advise of the work it has undertaken and this report meets that requirement. This report has been prepared for full Council to advise of the work undertaken by the Committee in the financial year 2022/23 and for Council to note the views of the Committee on internal control.

Executive Summary

To discharge its role, the Audit Committee met on eight separate occasions during the municipal year 2022/23 undertaking the work detailed in Appendix 1 of this report. During 2022/23 it was possible to recruit an Independent Chair for the Audit Committee who commenced in the role on 1 March 2023.

The Committee's work programme was built around its responsibilities for corporate governance, internal audit, external audit, risk management, fraud and corruption, Treasury Management, Information Governance and the review of the annual Statement of Accounts. This report summarises the work undertaken by key programme area for the financial year 2022/23.

This report is to inform Council of the work of the Audit Committee in the last financial year and to note the observations of the Committee on the standard of corporate governance, internal control, the production of the Statement of Accounts, risk management, information governance and internal audit in 2022/23.

Recommendation

That Council accepts the Annual Report of the Audit Committee.

1 Background

- 1.1 The Council's Audit Committee is a key component of this Authority's governance framework. Its function is to provide an independent review and assurance role to support good governance and sound public financial management.
- 1.2 The purpose of the Committee is to provide, to those charged with governance, independent assurance on the adequacy of the internal control environment / governance processes, integrity of financial reporting and adequacy of the risk and information management framework.
- 1.3 To discharge its role, the Audit Committee met on eight separate occasions during the municipal year 2022/23 undertaking the work detailed in Appendix 1 of this report. During 2022/23 it was possible to recruit an Independent Chair to the Audit Committee who commenced in the role on 1 March 2023.
- 1.4 There is a requirement for the Audit Committee to report to Council each year to advise of the work it has undertaken and this report meets that requirement. This report has been prepared for full Council to advise of the work undertaken by the Committee in the financial year 2022/23 and for Council to note the views of the Committee on internal control.

2 Work Programme in 2022/23

- 2.1 The Committee's work programme was built around its responsibilities for corporate governance, internal audit, external audit, risk management, fraud and corruption, Treasury Management, Information Governance, and the review of the annual Statement of Accounts.
- 2.2 Appendix 1 outlines the work undertaken in each of the key areas of responsibility and Council is requested consider and accept the information provided on the work of the Audit Committee.

3 Options

- 3.1 There are two options as follows:
 - a) Accept the Annual Report of the Audit Committee to Council .
 - b) Reject the Annual Report of the Audit Committee to Council and request an alternative style of report.

4 Preferred Option

- 4.1 Option (a) at 3.1 is the preferred option, that the Annual Report of the Audit Committee to Council is accepted by Council.

5 Consultation

- 5.1 There has been consultation with the Audit Committee on the preparation of this report. Information for inclusion in the Annual Report was considered at the Committee meeting on 20 July 2023 with a draft report presented for approval on 5 September 2023.

6 Financial Implications

6.1 There are no specific financial implications arising from this report.

7 Legal Services Comments

7.1 There are no direct legal implications arising from the report.

8 Co-operative Agenda

8.1 The Annual Report of the Audit Committee to Council has been prepared to support the Council in its delivery of the cooperative agenda.

9 Human Resources Comments

9.1 There are no specific human resources implications.

10 Risk Assessments

10.1 The Council is required to prepare an Annual Report on the operation of its Audit Committee. The report does not identify any specific risks to bring to the attention of full Council.

11 IT Implications

11.1 There are no specific IT implications.

12 Property Implications

12.1 There are no specific property implications.

13 Procurement Implications

13.1 There are no specific procurement implications.

14 Environmental and Health & Safety Implications

14.1 There are no specific Environmental and Health & Safety Implications.

15 Community cohesion disorder implications in accordance with Section 17 of the Crime and Disorder Act 1998

15.1 There is no specific community cohesion disorder implications.

16 Oldham Impact Assessment Completed (Including impact on Children and Young People)

16.1 N/A.

17 Key Decision

17.1 No.

18 Key Decision Reference

18.1 N/A

19 Background Papers

19.1 The following is a list of background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents which would disclose exempt or confidential information as defined by the Act:

File Ref: Reports to the Audit Committee of:

a) 20 July 2023 – Item 10
Self-Assessment of the work undertaken by the Audit Committee during the 2022/23 compared to the Constitution 2023/24 (link below)

[5. Self Assessment of the work undertaken by the AC during 2022-23 compared to the constitution.pdf \(oldham.gov.uk\)](#)

b) 5 September 2023 – Item 12
Annual Report of the Audit Committee to Council (link below)
[6. Audit Committee Annual Report.pdf \(oldham.gov.uk\)](#)

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20 Appendices

20.1 Appendix 1 - Annual Report to Council on the Work of the Council's Audit Committee during 2022/23.

OLDHAM COUNCIL

Annual Report to Council on the Work of the Council's Audit Committee during 2022/23

1 November 2023

1 Background

- 1.1 The Council's Audit Committee is a key component of this Authority's governance framework. Its function is to provide an independent review and assurance role to support good governance and sound public financial management.
- 1.2 The purpose of the Committee is to provide, to those charged with governance, independent assurance on the adequacy of the internal control environment / governance processes, integrity of financial reporting and adequacy of the risk and information management framework.
- 1.3 To discharge its role, the Audit Committee met on eight separate occasions during the municipal year 2022/23 undertaking the work detailed in Section 2 of this report. During 2022/23 it was also possible to recruit an independent chair to the Audit Committee who commenced in the role on 1 March 2023. Committee attendance throughout the 2022/23 municipal year is shown at Annex A to this report.

2 Work Programme in 2022/23

- 2.1 The Committee's work programme was built around its responsibilities for corporate governance, internal audit, external audit, risk management, fraud and corruption, Treasury Management, Information Governance, and the review of the annual Statement of Accounts. Annex B to this report sets out the Committee's full Work Programme's for 2022/23 (Annex B (1)) and 2023/24 (to date) (Annex B(2)).
- 2.2 The paragraphs below outline the work undertaken in each of the key areas of responsibility.

Statement of Accounts

- 2.2.1 The Council produced its draft Statement of Accounts for the financial year 2021/22 in advance of the statutory deadline for submission to the External Auditor and the accounts were considered by the Audit Committee at its meeting on 21 June 2022. Whilst not a statutory requirement for the Audit Committee to review the draft Statement of Accounts it is considered good practice that appropriate scrutiny occurs at this stage. It provides Members with the opportunity to ask detailed questions and seek assurances before the accounts are finalised.
- 2.2.2 To support the review of the Accounts, the 9 June 2022 meeting considered the responses of the Director of Finance to key questions asked by the External Auditor, on the preparing of the accounts and the control environment. At this same meeting, the Committee agreed its own response to the External Auditor on these matters.
- 2.2.3 The challenges of local public audit within local government have been well documented in the press and subject to review by both the Public Accounts Committee and the Department of Levelling Up, Housing and Communities Select Committee. The approval of the 2021/22 accounts could not be concluded in 2022/23. The initial reason for this was the audit could not be concluded until a statutory override was in place in relation to the valuation of infrastructure assets. The statutory instrument was not enacted until 25 December 2022, and so the audit opinion could not be achieved by the statutory deadline of 30 November 2022.

- 2.2.4 Whilst the infrastructure asset issue was being resolved from an audit perspective, an added issue which delayed the audit opinion was linked into the triennial valuation of the Greater Manchester Pension Fund which, for Oldham, had a material impact. As such it was not possible for the Committee to approve the accounts which will now be approved in the financial year 2023/24. The Committee received updates on the progress of the audit at every subsequent meeting in 2022/23 and this has continued into 2023/24.

Audit Completion Report

- 2.2.5 At its meeting on 28 March 2023 the Audit Committee considered the Draft Audit Completion Report produced by the External Auditor to the Council (Mazars LLP) which set out the draft findings of the 2021/22 audit of the draft Statement of Accounts (only the pensions issue detailed in paragraph 2.2.4 remained outstanding). Overall, the findings of the External Auditor continue to be positive including the value for money judgement as per previous financial years, reflecting the good practice adopted by Oldham in preparing its accounts and in its stewardship of public funds.

Reserves Policy

- 2.2.6 Linked into the approval of the Final Accounts and the ongoing financial resilience of the Council, the Audit Committee reviewed the proposed Reserves Policy at its meeting on 21 June 2022 alongside the draft Statement of Accounts. The Audit Committee considered that the Reserves Policy was appropriate based upon the 2021/22 Accounts.

Annual Governance Statement and Local Code of Corporate Governance

- 2.2.7 The main purpose of the Annual Governance Statement (AGS) is to provide the necessary assurance that a reliable framework is in place for the financial year that aligns to the Statement of Accounts. A separate report on the Annual Governance Statement for 2021/22 was presented alongside the draft Statement of Accounts at the meeting on 21 June 2022. Throughout the municipal year regular updates were submitted to the Committee outlining the progress made on the key issues for improvement that had been identified and whether there were further issues to inform the production of the AGS for 2022/23. The Annual Governance Statement complies with the framework set out in the Chartered Institute of Public Finance and Society of Local Authority Chief Executives (CIPFA/SOLACE) guidance. The conclusion supported by the work of the External Auditor was that the statement meets the requirement set out in the CIPFA/SOLACE guidance.
- 2.2.8 The Committee also reviewed the Local Code of Corporate Governance at its meeting on 9 June 2022. It is considered good practice to review the Code as a minimum every two years.

Partnership Governance

- 2.2.9 An emerging challenge for all Councils to consider is whether they have appropriate oversight from a governance perspective over the partnerships in which they have a financial and operational interest. There have been several matters reported in the public domain which has highlighted that in other public bodies those charged with the provision of this oversight have not fully understood the risk. The Audit Committee therefore considered reports on 21 July 2022 and 29 November 2022 on the wider risks from all entities in which the Council had an interest. The view was that at present there were no significant concerns about the partnerships operated by the Council.

- 2.2.10 The Audit Committee at its meeting on 1 November 2022 considered a report outlining the potential risks which could arise as the Northern Roots (Oldham) Charitable Company continued to develop. The Committee recognised that as the Company expanded it had the potential to change the Council's current risk profile on partnerships. Going forward the Committee recognises the need to provide appropriate oversight in this area and the need to work with the scrutiny function to provide oversight.

Internal Audit and Annual Report of the Chief Internal Auditor

- 2.2.11 The Internal Audit service was provided in-house during 2022/22 with specialist support from Salford City Council for computer audit. The Committee received regular updates on the progress against the Internal Audit Plan and an update to the Audit Charter at its meetings on 9 June 2022 and on 28 March 2023. At its meeting on 21 July 2022, it reviewed the system of internal audit for the financial year 2021/22 in line with good practice. In accordance with expected professional standards, which requires a review of the Internal Audit Service every five years, CIPFA was commissioned to undertake an External Quality Assurance review which was completed in March 2023. This reviewed whether Internal Audit Practices adopted by the Service in Oldham conformed with the requirements of the Public Sector Internal Audit Standard. The outcome, which was reported in the municipal year 2023/24 was that the Service "Generally Conforms to the Standard". As such the work undertaken by internal audit is in line with best practice as "Generally Conforms to the Standard" is the highest rating.
- 2.2.12 At the meeting which considered the draft Statement of Accounts on 21 June 2022, the Audit Committee considered the Annual Report of the Head of Audit. This highlighted that the overall control environment was adequate. The report did however highlight the challenges associated with the internal control environment in Adult Social Care and Payroll Processing.

Treasury Management

- 2.2.13 Recent corporate failings of other Local Authorities reported in the public domain have identified the importance of appropriate independent scrutiny of Treasury Management which is therefore a key task of the Audit Committee. The meetings of the Audit Committee were timetabled so that it could provide this scrutiny before key Treasury Management reports were approved by Cabinet and subsequently by Council.

Senior Information Risk Owner (SIRO)/ Information Governance

- 2.2.14 Another key role in the Governance Framework is the SIRO who considers the Council's risks in relation to information governance and when information is disclosed, often inadvertently, to an individual who has no right to access that data. This role is undertaken by the Director of Finance who submits a half yearly report to the Audit Committee detailing breaches. The Council is one of a small minority of Council's that prepare such a report, which is considered best practice.

Risk Management

- 2.2.15 The Audit Committee reviewed the Council's risk management arrangements during the year. Effective risk management can have a major impact on the successful achievement of the objectives, policies, and strategies of the Authority. In particular, the Audit Committee concentrated on reviewing the Corporate Risk Register. No significant concerns were highlighted from the review.

3 Summary

- 3.1 The report highlights the work of the Committee during 2022/23 and shows that it has discharged its duties in accordance with requirements. The detailed work programme for 2022/23 and that agreed for 2023/24 can give Council assurance that the Committee is effective and working to its terms of reference.

Annex A

Member Attendance at Audit Committee Municipal Year 2022/23	Meetings Attended								Total Attendance
	09/06/22	21/06/22	21/07/22	08/09/22	01/11/22	29/11/22	16/01/23	28/03/23	Actual / Possible
Cllr Ahmad		Y	Y	Y	Y	Y	Y	Y	7 / 8
Cllr Alyas	Y	Y		Y	Y	Y			5 / 8
Cllr Arnott	Y		Y						2 / 8
Cllr Ball	Y	Y	Y	Y	Y	Y	Y	Y	8 / 8
Cllr C Gloster		Y	Y	Y	Y	Y	Y	Y	7 / 8
Cllr Hulme									0 / 8
Cllr Iqbal	Y	Y	Y				Y		4 / 8
Cllr Islam (Vice-Chair)	Y	Y	Y		Y		Y	Y	6 / 8
Cllr Kenyon (Substitute)									0 / 8
Cllr Lancaster (Substitute)									0 / 8
Mr. Page (Independent Chair appointed in year)								Y	1 / 1
Cllr Salamat	Y	Y		Y	Y	Y	Y		6 / 8

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

Annex B(1)

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
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.

Updated Audit Committee Work Programme for the 2022/23 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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.
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

Updated Audit Committee Work Programme for the 2022/23 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
		Governance and Strategic Financial Management highlights to the Audit Committee.
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.
	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

Updated Audit Committee Work Programme for the 2022/23 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
		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
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.
	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.

Updated Audit Committee Work Programme for the 2022/23 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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, 6.00 pm.	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.

Updated Audit Committee Work Programme for the 2022/23 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	Private Report; Senior Information Risk Owner update	This updates the Audit Committee on the key matters relating to data protection and information security breaches.
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.

Updated Audit Committee Work Programme for the 2022/23 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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.
	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.
Tuesday 28 March 2023, 6.00 pm		
	Audit Completion Report 2021/22	Update on the progress of the preparation of the Audit Completion Report for 2021/22

Updated Audit Committee Work Programme for the 2022/23 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	Final Accounts Update 2021/22	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
	External Audit of Housing Benefit Subsidy claim 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
	Updated Audit Committee Work Programme	An updated programme completing the work for the 2022/23 financial year and setting out some key issues for 2023/24
	Private Report; Internal Audit Plan 2023/24	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
	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.

Updated Audit Committee Work Programme for the 2022/23 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
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 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
	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.
	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.

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

Annex B(2)

Updated Audit Committee Work Programme for the 2023/24 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
Thursday 8 June 2023 at 6.00 pm	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.

Updated Audit Committee Work Programme for the 2023/24 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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.
Tuesday 27 June 2023 at 6.00 pm	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.

Updated Audit Committee Work Programme for the 2023/24 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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.
Thursday 20 July 2023, 6.00pm.	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.
	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.

Updated Audit Committee Work Programme for the 2023/24 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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.
Tuesday 5 September 2023, 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.
	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.

Updated Audit Committee Work Programme for the 2023/24 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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.
	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.

Updated Audit Committee Work Programme for the 2023/24 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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.
Tuesday 31 October 2023, 6.00 pm	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.

Updated Audit Committee Work Programme for the 2023/24 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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.
	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
Monday 15 January 2024, 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.
	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.

Updated Audit Committee Work Programme for the 2023/24 Municipal Year		
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 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.
	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.
Tuesday 6 March 2024, 6.00 pm	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.

Updated Audit Committee Work Programme for the 2023/24 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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.
	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.

Updated Audit Committee Work Programme for the 2023/24 Municipal Year		
Meeting Date & Venue	Agenda Item	Summary of Report Issue
	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.