

**Manchester City Council
Report for Information**

Report to: Audit Committee – 12 April 2022
Subject: Work Programme and Recommendations Monitor
Report of: Governance and Scrutiny Support Unit

Summary

This report provides the following information:

- Recommendations Monitor
- Items for information
- The draft Work Programme

Recommendation

The Committee is invited to discuss the information provided and agree any changes to the work programme that are necessary.

Wards Affected: All

Contact Officers:

Name: Donna Barnes
Position: Governance Officer
Telephone: 0161 234 3037
E-mail: donna.barnes@manchester.gov.uk

Background document (available for public inspection):

None

1. Monitoring Previous Audit Committee Recommendations

This section of the report contains recommendations made by the Committee and responses to them indicating whether the recommendation will be implemented, and if it will be, how this will be done.

Date	Item	Recommendation	Response	Contact Officer
15 February 2022	AC/22/02	To schedule a report which describes the Local Authority's education and finance colleagues' relationship with the maintained schools sector, in terms of management of compliance, oversight and internal control to a future meeting of the Committee.	This item is scheduled for the Committee's July 2022 meeting.	Deputy Chief Executive and City Treasurer
15 February 2022	AC/22/03	To schedule a report for the March 2022 meeting of the committee which provides greater detail on the barriers to implementation of recommendations yet to be implemented for Directorate for Adults.	This item will be considered at the Committee's April 2022 meeting.	Executive Director of Adult Social Services
28 September 2021	AC/21/31	To receive an update on the formulation of the new audit plan for Housing Operations.	This item is included in the Annual Audit Plan report for April 2022 meeting	Head of Audit and Risk Management
28 September 2021	AC/21/28	To receive a report on the selection of external service providers which includes a discussion on the agreement terms of appointment.	This item referred to the appointment of treasury advisors and will be addressed as part of Prudential Code report for the July 2022 meeting	Deputy Chief Executive and City Treasurer
28 September 2021		To receive a report on the external assessment of the Service through a Core Cities Peer Review. To include information on timing and	Item added to July 2022 meeting	Head of Audit and Risk Management

		scope of the Assessment.		
--	--	--------------------------	--	--

2. Items for Information

Not applicable.

**Audit Committee
Work Programme – April 2022**

Meeting Date: 12 April 2022, 10am (Agenda published: 4 April 2022)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Accounting Concepts and Policies, Critical Accounting Judgements and Key Sources of Estimation Uncertainty	<p>To explain the accounting concepts and policies, critical accounting judgements and key sources of estimation uncertainty that will be used in preparing the accounts.</p> <p>Audit Committee is asked to consider and comment on the report.</p>	Councillor Craig	Deputy Chief Executive and City Treasurer/Deputy City Treasurer
Annual Internal Audit Plan 2022/23	<p>To provide the Internal Audit Strategy and annual internal audit work plan for Audit Committee consideration in line with Public Sector Internal Audit Standards.</p> <p>Includes reference to safeguards that limit impairments to independence within the internal audit function (See minute AC/21/28)</p> <p>Includes an update on the formulation of the audit plan for Housing Operations (see minute AC/21/31)</p> <p>Audit Committee is asked to review and approve the Strategy and the Plan.</p>	Councillor Craig	Head of Audit and Risk Management/Deputy Head of Audit and Risk Management
Annual Audit Opinion	To receive the Head of Audit and Risk Management's	Councillor	Head of Audit and Risk

2021/2022	annual assurance opinion for 2021/22 and report on the Council's system of governance, risk management and internal control.	Craig	Management/Deputy Head of Audit and Risk Management
External Audit Update	To receive a progress update on the completion of the external audit of 2020/21. Verbal Update	-	Mazars (External Auditors)
Risk Review: Adults Assurance	Update report on requested on areas of focus. To include information on the barriers to implementation of audit recommendations yet to be implemented for Directorate for Adults. Audit Committee is asked to consider and comment on the updates.	Councillor Midgley	The Director of Adult Social Services
Work Programme and Recommendations Monitor	To receive the Committee's Work Programme and Recommendations Monitor		Governance and Scrutiny Support Unit

Meeting Date: 14 June 2022,10am (Report Deadline: 3 March 2022 – Agenda published: 6 June 2022)

Item	Purpose	Lead Executive Member	Strategic Director/ Lead Officer
External Audit Completion	Report from the External Auditor on the overall findings and recommendations resulting from the audit of the 2020/21 accounts	Councillor Craig	Head of Audit and Risk Management/Deputy Head of Audit and Risk Management

	Audit Committee is asked to consider and comment on the overall findings		
Final Statement of Accounts	To seek Audit Committee approval for the final Annual Accounts following external auditor review. Item to include confirmation of completion of: Letters / enquires for the Deputy Chief Executive and City Treasurer and Audit Committee Chair; and Letter of Representation	Councillor Craig	Deputy Chief Executive and City Treasurer/Deputy City Treasurer
Draft Annual Governance Statement	To receive the draft Annual Governance Statement prior to its submission to Full Council for ratification.	Councillor Craig	
Register of Significant Partnerships	To receive the update on partnerships where a 'Reasonable' or 'Limited' rating was recorded. To note that the timing of this report was revised to align with the Annual Governance Statement.	Councillor Craig	Head of Programme Management Office – Commercial Governance and Directorate Support
Internal Audit Service Review Update	Update on progress in the restructure of internal audit and resourcing position. Audit Committee is asked to consider and comment on the update.	Councillor Craig	Head of Audit and Risk Management/Deputy Head of Audit and Risk Management
Risk and Resilience Strategy Management Update	To provide the Risk Management Strategy and corporate risk register update. Audit Committee is asked to consider and comment on the update.	Councillor Craig	Head of Audit and Risk Management/Deputy Head of Audit and Risk Management
Risk Review Item:	To receive a report on the external assessment of the	Councillor	Head of Audit and Risk

Peer Review	Service through a Core Cities Peer Review. To include information on timing and scope of the Assessment.	Craig	Management/Deputy Head of Audit and Risk Management
Work Programme and Recommendations Monitor	To receive the Committee's Work Programme and Recommendations Monitor	-	Governance and Scrutiny Support Unit

Meeting Date: 26 July 2022,10am (Agenda published: 18 July 2022)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Draft Statement of Accounts 2020/21	To receive the draft statement of accounts for the 2020/21 municipal year.	Councillor Craig	The Deputy Chief Executive and City Treasurer
Financial Outturn report 2020/21	To receive a report which sets out the final outturn position for the Council's revenue budget in 2020/21	Councillor Craig	The Deputy Chief Executive and City Treasurer
Treasury Management Outturn report 2020/21	To report the Treasury Management activities of the Council for the 2020/21 municipal year.	Councillor Craig	The Deputy Chief Executive and City Treasurer
Internal Audit Assurance (Q1)	To receive a report which summarises summary audit work undertaken and opinions issued quarter 1 of the municipal year.	Councillor Craig	The Head of Audit and Risk Management
Outstanding Audit Recommendations (Q1)	To receive a summary of the current implementation position and arrangements for monitoring and reporting internal and external audit recommendations for Quarter 1, in accordance with Public Sector Internal Audit Standards	Councillor Craig	The Head of Audit and Risk Management
External Audit Update	To receive an update of external audit activity.	Councillor Craig	Mazars (External Auditors)
Risk Review:	To consider and comment on the update report on the	Councillor	Deputy Chief Executive and City

Prudential Code	review of the Code. To include an update on the approach to the selection of external service providers for Treasury Management as noted in minute AC/21/28	Craig	Treasurer/Deputy City Treasurer
Risk Review: Schools Assurance	To receive a report that outlines the Local Authority's education and finance colleagues' relationship with the maintained schools sector, in terms of management of compliance, oversight and internal control in the maintained schools sector.	Councillor Craig	The Head of Audit and Risk Management
Work Programme and Recommendations Monitor	To receive the Committee's Work Programme and Recommendations Monitor		Governance and Scrutiny Support Unit

Meeting Date: 27 September 2022,10am (Agenda published: 19 September 2022)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Review of Internal Audit and Quality Assurance Improvement programme (QAIP)	TBC	Councillor Craig	The Head of Audit and Risk Management
Annual Review of Audit Committee's Terms of Reference	To review the Audit Committee's Terms of Reference	Councillor Craig	The Head of Audit and Risk Management
External Audit Update	To receive a update of external audit activity.	Councillor Craig	Mazars (External Auditors)
Risk Review: TBC			
Annual Counter Fraud	To receive a report which provides a summary of the	Councillor	The Head of Audit and Risk

(Part B)	anti-fraud arrangements and investigation work undertaken during 2021/22, with a particular focus on the work delivered by Internal Audit.	Craig	Management
Work Programme and Recommendations Monitor	To receive the Committee's Work Programme and Recommendations Monitor		Governance and Scrutiny Support Unit

Meeting Date: 18 October 2022,10am (Agenda published: 10 October 2022)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Internal Audit Assurance (Q2)	To receive a report which summarises summary audit work undertaken and opinions issued Quarter 2 of the municipal year		
Outstanding Audit Recommendations (Q2)	To receive a summary of the current implementation position and arrangements for monitoring and reporting internal and external audit recommendations for Quarter 32, in accordance with Public Sector Internal Audit Standards		
External Audit Update	To receive a progress report on external audit activity.		
Letters from those charged with Governance	TBC		
Risk Review: TBC			
Work Programme and Recommendations Monitor	To receive the Committee's Work Programme and Recommendations Monitor		Governance and Scrutiny Support Unit

Meeting Date: 29 November 2022,10am (Agenda published: 21 November 2022)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
External Audit Completion	To receive the report of the External Auditors (Mazars)		Mazars (External Auditors)
Final Statement of Accounts	To receive the final Statement of Accounts	Councillor Craig	The Deputy Chief Executive and City Treasurer
Treasury Management Interim Update	To report the Treasury Management activities of the Council during the first six months of 2022-23.	Councillor Craig	The Deputy Chief Executive and City Treasurer
Risk Review: TBC			
Work Programme and Recommendations Monitor	To receive the Committee's Work Programme and Recommendations Monitor		Governance and Scrutiny Support Unit

Meeting Date: 13 December 2022

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
This meeting date is reserved for the Committee's annual training event			

Meeting Date: 17 January 2023,10am (Agenda published: 9 January 2023)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Internal Audit Assurance (Q3)	To receive a report which summarises summary audit work undertaken and opinions issued quarter 3 of the municipal year.		
Outstanding Audit Recommendations (Q3)	To receive a summary of the current implementation position and arrangements for monitoring and reporting internal and external audit recommendations for Quarter 3, in accordance with Public Sector Internal Audit Standards.		
Audit Strategy Memorandum / External Audit Plan	To receive the Audit Strategy memorandum / external audit plan.		
Register of Significant Partnerships (6 monthly review)	To receive the 6 monthly review on partnerships where a 'Reasonable' or 'Limited' rating was recorded.		
Risk Review: TBC			
Work Programme and Recommendations Monitor	To receive the Committee's Work Programme and Recommendations Monitor		Governance and Scrutiny Support Unit

Meeting Date: 14 March 2023,10am (Agenda published: 6 March 2023)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Accounting concepts and policies critical	To receive a report that discusses the accounting concepts and policies, critical accounting judgements	Councillor Craig	The Deputy Chief Executive and City Treasurer

accounting judgements and key sources of estimation uncertainty	and key sources of estimation uncertainty that will be used in preparing the 2022/23 annual accounts		
Annual Internal Audit Plan	To provide the Internal Audit Strategy and annual internal audit work plan for Audit Committee consideration in line with Public Sector Internal Audit Standards.		The Head of Audit and Risk Management
External Audit Update	To receive a report on the progress of the council's external audit.		Mazars (External Auditors)
Risk Review: TBC			TBC
Work Programme and Recommendations Monitor	To receive the Committee's Work Programme and Recommendations Monitor		Governance and Scrutiny Support Unit