

Manchester City Council Report for Information

Report to: Audit Committee – 26 July 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:

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Position: Governance Officer
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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
12 April 2022	AC/22/11 (Annual Assurance Opinion 2020/21)	To agree that the next scheduled update on former Northwards properties shall include information on the agreed action plan for the management of void and empty properties, including the management of lost rental income.	Added to the update due July 2022 (Internal Audit Assurance Q1)	Head of Audit and Risk Management
14 June 2022	(Work Programme and Recommendations Monitor)	To agree that the Annual Counter Fraud report (Part B) shall include information on Whistleblowing Policy	Added to the scope of the report scheduled for September 2022	Head of Audit and Risk Management

**Audit Committee
Work Programme – July 2022**

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

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Updated draft Statement of Accounts 2020/21	To receive the updated draft statement of accounts for the 2020/21 municipal year.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
External Audit Update (2021/22)	To receive an update of external audit activity.	Councillor Akbar	Mazars (External Auditors)
Treasury Management Outturn report 2021/22	To report the Treasury Management activities of the Council for the 2020/21 municipal year.	Councillor Akbar	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. <i>To include information on the update on former Northwards properties on the agreed action plan for the management of void and empty properties, including the management of lost rental income. (AC/22/11)</i>	Councillor Akbar	The Head of Audit and Risk Management
Outstanding Audit Recommendations (Q1)	To receive a summary of the current implementation position	Councillor Akbar	The Head of Audit and Risk Management

	and arrangements for monitoring and reporting internal and external audit recommendations for Quarter 1, in accordance with Public Sector Internal Audit Standards		
Prudential Code	To consider and comment on the update report on the 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	Councillor Akbar	Deputy Chief Executive and City 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 Akbar	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
Financial Outturn report 2021/22	To receive a report which sets out the final outturn position for the Council's revenue budget in 2020/21	Councillor Akbar	The Deputy Chief Executive and City Treasurer

Annual Review of Audit Committee's Terms of Reference	To review the Audit Committee's Terms of Reference	Councillor Akbar	The Head of Audit and Risk Management
External Audit Update	To receive an update of external audit activity.		Mazars (External Auditors)
Risk Review: TBC	Standing agenda item for any items requested by the Audit Committee to support the Committee in discharging its terms of reference – scope TBC		
Annual Counter Fraud (Part B)	To receive a report which provides a summary of the anti-fraud arrangements and investigation work undertaken during 2021/22, with a particular focus on the work delivered by Internal Audit. To include discussion of the Whistleblowing policy (AC/22/13)	Councillor Akbar	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: 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	Councillor Akbar	The Head of Audit and Risk Management
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	Councillor Akbar	The Head of Audit and Risk Management
External Audit Update	To receive a progress report on external audit activity.		Mazars (External Auditors)

Review of Internal Audit and Quality Assurance Improvement programme (QAIP)	To receive a report on the internal audit quality assurance programme and actions being taken to assure and develop the internal audit service.	Councillor Akbar	The Head of Audit and Risk Management
Risk Review: TBC	Standing agenda item for any items requested by the Audit Committee to support the Committee in discharging its terms of reference – scope 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
Final Statement of Accounts 2021/22	To receive the final Statement of Accounts 2021/22	Councillor Akbar	The Deputy Chief Executive and City Treasurer
External Audit Completion	To receive the report of the External Auditors (Mazars) – this is subject to ongoing review to ensure the audit of the accounts can be completed in full and may be necessary to report the completion of the audit to a later meeting of the Audit Committee		Mazars (External Auditors)
Letters from those charged with Governance	To note letters from the Council to the External Audit in response to standard questions to management and the Chair of the Audit Committee as part of the audit completion process	Councillor Akbar	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 Akbar	The Deputy Chief Executive and City Treasurer

Risk Review: TBC	Standing agenda item for any items requested by the Audit Committee to support the Committee in discharging its terms of reference – scope 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.	Councillor Akbar	The Head of Audit and Risk Management
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.	Councillor Akbar	The Head of Audit and Risk Management
Audit Strategy Memorandum / External Audit Plan	To receive the Audit Strategy memorandum / external audit plan.	Councillor Akbar	The Head of Audit and Risk Management
Register of Significant Partnerships (6 monthly review)	To receive the 6 monthly review on partnerships where a 'Reasonable' or 'Limited' rating was recorded.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Risk Review: TBC	Standing agenda item for any items requested by the Audit Committee to support the Committee in discharging its terms of reference – scope 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	To receive a report that discusses the accounting	Councillor	The Deputy Chief Executive

and policies critical accounting judgements and key sources of estimation uncertainty	concepts and policies, critical accounting judgements and key sources of estimation uncertainty that will be used in preparing the 2022/23 annual accounts	Akbar	and City Treasurer
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.	Councillor Akbar	The Head of Audit and Risk Management
External Audit Update	To receive a report on the progress of the council's external audit.	Councillor Akbar	Mazars (External Auditors)
Risk Review: TBC	Standing agenda item for any items requested by the Audit Committee to support the Committee in discharging its terms of reference – scope TBC		TBC
Work Programme and Recommendations Monitor	To receive the Committee's Work Programme and Recommendations Monitor		Governance and Scrutiny Support Unit