

**Manchester City Council  
Report for Information**

**Report to:** Audit Committee – 27 September 2022  
**Subject:** Work Programme and Decisions Monitor  
**Report of:** Governance and Scrutiny Support Unit

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**Summary**

This report provides the following information:

- Decisions 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.

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**Wards Affected:** All

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**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.

<b>Date</b>	<b>Item</b>	<b>Recommendation</b>	<b>Response</b>	<b>Contact Officer</b>
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
26 July 2022	Internal Audit Assurance (Q1)	To request the Head of Audit and Risk Management undertakes review of the last 12 months planned audit work to report on how many executive summaries remain outstanding	Added to the next quarterly update	Head of Audit and Risk Management
26 July 2022	Prudential Framework Changes	To agree that the training for members should be extended to members of the Resources and Governance Scrutiny Committee and other Scrutiny Chairs	To be taken forward by the Deputy Chief Executive and City Treasurer	Deputy Chief Executive and City Treasurer

**Audit Committee  
Work Programme – September 2022**

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

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Draft Statement of Accounts 2020/21	To receive the statement of accounts for the 2020/21 municipal year.	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)
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 2, 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
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	To receive the final Statement of Accounts 2021/22	Councillor	The Deputy Chief Executive

Accounts 2021/22		Akbar	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: Governance and Management of Complaints	To provide a summary of the Council's annual performance for 2021/22 in respect of the management of corporate and social care complaints, Councillor and MP enquiries, as well as information requests.  To include directorate specific overviews of complaints management procedures and information where indicated on service change as a direct outcome of complaints. (AC/21/40)  To also include reference to Annual Review learning	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Code of Corporate Governance	To receive the updated Code of Corporate Governance.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Work Programme and	To receive the Committee's Work Programme and		Governance and Scrutiny

Recommendations Monitor	Recommendations Monitor		Support Unit
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**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