

**Manchester City Council  
Report for Information**

**Report to:** Audit Committee – 18 October 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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**Background document (available for public inspection):**

None

## 1. Monitoring Previous Audit Committee Decisions

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>Decision</b>	<b>Response</b>	<b>Contact Officer</b>
27 September 2022	Review of Effectiveness of Internal Audit	To request that Treasury Management reports provide an explanation of how the 'Division of Responsibility' is achieved (as per the committee's Terms of Reference	To be taken forward by the Deputy Chief Executive and City Treasurer	Deputy Chief Executive and City Treasurer
27 September 2022	Work Programme and Recommendations Monitor	To schedule reports on the Corporate Risk Register and the management of ongoing inflationary pressures to the Committee's Work Programme.	Both reports have been scheduled for the January 2023 meeting of the Committee.	Deputy Chief Executive and City Treasurer

**Audit Committee  
Work Programme – September 2022**

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

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Oral update on Progress towards the completion of the 2021/22 Accounts	To receive an oral update on the progress of completion of the Council's 2021/22 accounts	Councillor Akbar	Deputy Chief Executive and City Treasurer
External Audit Oral Update	To receive an oral update on external audit activity on finalisation of the audit of the 2020/21 accounts.		Mazars (External Auditors)
Oral update on the appointment of Auditors	To receive an oral update on the Appointment of External Auditors.	Councillor Akbar	Deputy Chief Executive and City Treasurer
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
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 Update	To receive the report of the External Auditors (Mazars)		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 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
Corporate Risk Register.	To receive the Corporate Risk Register.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Management of Inflationary Risk	To receive a report on current activity to mitigate inflationary risk	Councillor Akbar	The Deputy Chief Executive and City Treasurer

Work Programme and Recommendations Monitor	To receive the Committee's Work Programme and Recommendations Monitor		Governance and Scrutiny Support Unit
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**Meeting Date: 14 March 2023,10am (Agenda published: 6 March 2023)**

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Accounting concepts and policies critical accounting judgements and key sources of estimation uncertainty	To receive a report that discusses the accounting concepts and policies, critical accounting judgements and key sources of estimation uncertainty that will be used in preparing the 2022/23 annual accounts	Councillor Akbar	The Deputy Chief Executive 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