

Audit Committee Work Programme – 2023/24

Meeting date – Tuesday 13 June 2023 (Report deadline Friday 2 June)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Update on Progress on the Audit of the Final Accounts for 2020/21 and 2021/22 and finalising the Draft Accounts for 2022/23	To update the Committee on the progress on outstanding accounts.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Annual Internal Audit Assurance Opinion and Report 2022/23	To receive, note and comment upon the annual Internal Audit Opinion.	Councillor Akbar	The Head of Audit and Risk Management
Annual Internal Audit Plan 2023/24	To receive, note and comment upon the annual Internal Audit Plan for the ensuing municipal year.	Councillor Akbar	The Head of Audit and Risk Management
Annual Governance Statement	To note and comment on the Annual Governance Statement.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Register of Significant Partnerships	To receive the six-monthly update on the Register of Significant Partnerships.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.	N/A	Governance and Scrutiny Support Unit

Meeting date – Tuesday 25 July 2023 (Report deadline – Friday 14 July 2023)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
External audit of Accounts 2020/21 and circulation of Draft Accounts for 2022/23	To note, receive and consider the audit of Accounts 2020/21 and note the sharing of Draft Accounts for 2022/23	–	Mazars (External Auditor)
Capital Budget Outturn 2022/23	To receive, note and comment on the Capital Budget Outturn.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Revenue Budget Outturn 2022/23	To receive, note and comment on the Revenue Budget Outturn.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Treasury Management Outturn 2022/23	To receive, note and comment on the Treasury management Outturn.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Internal Audit Assurance Q1	To receive note and comment on audit opinions issued in Quarter 1.	Councillor Akbar	The Head of Audit and Risk Management
Outstanding Audit Recommendations Q1	To receive, note and comment on audit recommendations in Quarter 1.	Councillor Akbar	The Head of Audit and Risk Management
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.		

Meeting date – Tuesday 19 September 2023 (Report deadline – Friday 8th July 2023)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
External Audit Update Audit of Accounts 2022/23	To receive an update from Mazars		Mazars (External Auditors)
Corporate Risk Strategy and Risk Register	To receive, note and comment on the Corporate Risk Strategy and the associated Risk Register.	Councillor Akbar	The Deputy Chief Executive and City Treasurer

Review of the Effectiveness of Internal Audit, Audit Committee and QAIP	To note receive and consider the efficacy of Internal Audit, the Audit Committee and the Quality Assurance Improvement Plan.	Councillor Akbar	The Head of Audit and Risk Management
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.		Governance and Scrutiny Support Unit
Annual Counter Fraud (Public Excluded)	To receive, note and consider on Annual Counter Fraud findings and activity.	Councillor Akbar	The Deputy Chief Executive and City Treasurer and the Head of Audit and Risk Management

Meeting date – Tuesday 24 October 2023 (Report deadline – Friday 13 October 2023)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Risk Review item: TBC			
	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.		

Meeting date – Tuesday 28 November 2023 (Report deadline – Friday 17 November 2023)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
External Audit Update Annual Complaints report	To note, receive and comment on the complaints, enquiries and information request dashboard, in respect of annual performance for 2022/23 corporate and social care complaints.	Councillor Akbar	The City Solicitor and the Assistant Chief Executive
Treasury Management Update	To note, receive and comment on Treasury Management activities over the last six months.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Internal Audit Assurance Q2	To note, receive and comment on Internal Audit assurance activity in Quarter 2.	Councillor Akbar	The Head of Audit and Risk Management

Outstanding Audit Recommendations Q2	To note receive and comment on the implementation of audit recommendations in Quarter 2.		The Head of Audit and Risk Management
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.	N/A	Governance and Scrutiny Support Unit

Meeting date – Tuesday 12 December 2023

Annual Training Event

Meeting date – Tuesday 16 January 2024 (Report deadline – Friday 29 December 2023)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
External Audit Update	To receive, note and comment on progress of draft accounts for 2023/24.		Mazars (External Auditors)
Register of Significant Partnerships	To receive the six-monthly update on the Register of Significant Partnerships.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Internal Audit Assurance Q3	To receive note and consider Internal Audit assurance opinions and activity in Quarter 3.	Councillor Akbar	The Head of Audit and Risk Management
Outstanding Audit recommendations Q3	To note receive and comment on the implementation of audit recommendations in Quarter 3.	Councillor Akbar	The Head of Audit and Risk Management
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.		Governance and Scrutiny Support Unit

Meeting date 13 February 2024 – (Report deadline – Friday 2 February 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
External Audit Update	To receive, note and comment on progress of draft accounts for 2023/24.		Mazars (External Auditors)
Internal Audit Plan 2024/25	To receive, note and consider the Internal Audit Plan for 2024/25	Councillor Akbar	The Head of Audit and Risk Management
Annual Audit Opinion 2022/23	To receive, note and consider the Annual Internal Audit Assurance Opinion for 2022/23	Councillor Akbar	The Head of Audit and Risk Management
Accounting Concepts and Policies, Critical Accounting Judgements and Key Sources of Estimation Uncertainty	To receive, note and consider the accounting concepts and policies, critical accounting judgements and key sources of estimation uncertainty that will be used in preparing the 2023/24 annual accounts.	Councillor Akbar	The Deputy Chief Executive and City Treasurer
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.		

Meeting date – 12 March 2024 – (Report deadline – Friday 1st March 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
External Audit Progress	To receive, note and comment on progress of draft accounts for 2023/24.		Mazars (External Auditors)
Risk Review item: TBC			
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.	N/A	Governance and Scrutiny Support Unit

Meeting date – 9 April 2024 – (Report deadline – Friday 29 March 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
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External Audit Update	To receive, note and comment on progress of draft accounts for 2023/24.		Mazars (External Auditors)
Risk Review item: TBC			
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.		

To be Scheduled:

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
External Audit Completion of Accounts 2023/24			
External Audit Plan 2023/24			