

**Manchester City Council
Report for Information**

Report to: Audit Committee – 13 February 2024
Subject: Work Programme and Decisions 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
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Background document (available for public inspection):

None

1. Monitoring Previous Audit Committee Decisions

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

Date	Item	Decision	Response	Contact Officer
There are no active decisions to report from the last meeting.				

**Audit Committee
Work Programme – 2023/24**

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 2022/23 and 2023/24.		Mazars (External Auditors)
Audit Strategy Memorandum	To receive the Audit Strategy memorandum for the year ended 2022/23.		Mazars (External Auditors)
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
Internal Audit Assurance Q3	To receive note and consider Internal Audit assurance opinions and activity in Quarter 3. To include a resourcing update on the Internal Audit Service.	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.		

Meeting date – Date 28 March 2024 – (Report deadline – 20 March 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Annual Audit Report and Completion Letter 2022/23	To receive, note and comment on the Annual Audit 2022/23.		Mazars (External Auditors)
External Audit Progress 2023/24	To receive, note and comment on progress of draft accounts for 2023/24.		Mazars (External Auditors)
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
Corporate Risk Register	To receive, note and comment on the Register	Councillor Akbar	The Deputy Chief Executive and City Treasurer.
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
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
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
Annual Audit of Accounts and Completion Letter for 2023/24			External Auditors (Mazars)
Draft Accounts 2023/24		Councillor Akbar	
External Audit Plan 2023/24		Councillor Akbar	External Auditors (Mazars)
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 – for June 2024	Councillor Akbar	The Head of Audit and Risk Management
Annual Governance Statement	Date TBC	Councillor Akbar	
Register of Significant Partnerships	June 2024	Councillor Akbar	
Annual Counter Fraud Part B	November 2024	Councillor Akbar	