

**Manchester City Council
Report for Information**

Report to: Audit Committee – 23 July 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 previous meeting.				

**Audit Committee
Work Programme – 2024/25**

Meeting date – 23 July 2024 – (Report deadline – Friday 12 July 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Annual Audit Completions Report (2022/23)	To note the audit completion report for the financial year 2022/23	-	Forvis Mazars (External Auditors)
Final Statement of Accounts (2022/23)	To note and comment on the final statement of accounts for the 2022/23 financial year.	Councillor Akbar	The City Treasurer
Draft Statement of Accounts (2023/24)	To note and comment on the draft statement of accounts for the 2023/24 financial year.	Councillor Akbar	The City Treasurer
Corporate Risk Register	To note and comment on the latest update of the Corporate Risk Register	Councillor Akbar	The Assistant Director, Assurance and Risk
Internal Audit Update (Quarter 1)	To consider and comment on the assurance provided.	Councillor Akbar	The Assistant Director, Assurance and Risk
Outstanding Audit Recommendations (Quarter 1)	To consider and comment on the assurance provided	Councillor Akbar	The Assistant Director, Assurance and Risk
Register of Significant Partnerships (Annual Review)	To note and comment on the Register.	Councillor Akbar	Commercial Governance
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 – 17 September 2024 – (Report deadline – Friday 6 June 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
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 – 22 October 2024 – (Report deadline – Friday 11 October 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Internal Audit Assurance (Quarter 2)	To consider and comment on the assurance provided by the Internal Audit Assurance Progress	Councillor Akbar	The Assistant Director, Assurance and Risk
Outstanding Audit Recommendations (Quarter 2)	To consider and comment on the assurance provided from the follow up of outstanding audit recommendations.	Councillor Akbar	The Assistant Director, Assurance and Risk
Treasury Management update (Quarter 2)	To note treasury management activities of the Council.	Councillor Akbar	The City Treasurer
Governance and Management of Complaints and Information Requests 2023/24	To note complaints, enquiries and information request performance for the 2023/24 year.	Councillor Akbar	The Assistant Chief Executive
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.		Governance and Scrutiny Support Unit

Internal Audit Annual Fraud Report 2023/24 and the Counter Fraud Plan (Public Excluded)	To consider and comment on the Counter Fraud Plan and the assurance provided in the 2023/24 report..	Councillor Akbar	The Assistant Director, Assurance and Risk
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Meeting date – 26 November 2024 – (Report deadline – Friday 15 November 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
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 – 10 December 2024 – (Report deadline – Friday 7 June 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
This meeting date is reserved for annual training purposes.			

Meeting date – 21 January 2025 – (Report deadline – Friday 10 January 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Risk Management Strategy and the	To consider and comment on the assurance provided from the review of the Strategy and Register.	Councillor Akbar	The Assistant Director, Assurance and Risk

Corporate Risk Register			
Treasury Management Update (Quarter 3)	To note treasury management activities of the Council.	Councillor Akbar	The City Treasurer
Internal Audit Assurance (Quarter 3)	To consider and comment on the assurance provided by the Internal Audit Assurance Progress	Councillor Akbar	The City Treasurer
Outstanding Audit Recommendations (Quarter 3)	To consider and comment on the assurance provided.	Councillor Akbar	The Assistant Director, Assurance and Risk
External Audit Annual report 2023/24	To note the External Auditors Annual report.	-	External Auditors
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 – 18 February 2025 – (Report deadline – Friday 7 February 2024)

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

Meeting date – 11 March 2025 – (Report deadline – Friday 28 February 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer

Review of Audit Committee's Terms of Reference	To note and comment on the review.	Councillor Akbar	The Assistant Director, Assurance and Risk
Review of the Internal Audit Charter and Quality Assurance Programme (QAIP)	To consider the level of assurance provided by the QAIP and to review and approve the Charter.	Councillor Akbar	The Assistant Director, Assurance and Risk
Accounting concepts, policies, critical judgments and key sources of estimation uncertainty.	To approve the accounting concepts and policies that will be used in completing the annual accounts. To note the critical accounting judgements made and key sources of estimation uncertainty.	Councillor Akbar	The City Treasurer
Review of the Code of Corporate Governance	To provide an update on the review of the Code.	Councillor Akbar	The City Solicitor
External Audit Plan 2025/26	To note and comment on the Plan.	-	Fovis Mazars (External Auditors)
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.		Governance and Scrutiny Support Unit
Private Session: Internal Audit and External Auditors (Part B)	An opportunity for auditors and the committee to discuss any matters of concern.		Internal Audit and the External Auditors

Meeting date – 8 April 2025 – (Report deadline – Friday 28 March 2024)

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Treasury Management Strategy	To note and comment on the Strategy.	Councillor Akbar	The City Treasurer
Annual Audit Report	To note and comment on the annual report.	Councillor Akbar	The Assistant Director, Assurance and Risk
Internal Audit Annual Opinion 2024/25	To note and comment on the assurance provided.	Councillor Akbar	The City Treasurer
Draft Annual Governance Statement	To note and comment on the Statement	Councillor Akbar	The Assistant Chief Executive
Internal Audit Plan 2025/26	To review and approve the Plan and its proposed areas of coverage for the year.	Councillor Akbar	The Assistant Director, Assurance and Risk
Corporate Risk Register	To note and comment on the latest update of the Register.	Councillor Akbar	The Assistant Director, Assurance and Risk
Work Programme	The monthly report includes the decisions monitor, the Committee's work programme and any items for information.		Governance and Scrutiny Support Unit

To be Scheduled

Item	Purpose	Executive Member	Strategic Director/ Lead Officer
Letters to the External Auditor from the Treasurer and Audit Committee Chair	To note the letters from the Treasurer and the Audit Committee Chair to the auditor that confirm key governance and anti-fraud arrangements.	Councillor Akbar	The City Treasurer