



NORWICH City Council

Committee Name: Audit
Committee Date: 11/07/2023
Report Title: Work Programme

Portfolio: Councillor Kendrick, cabinet member for resources

Report from: Head of Legal and Procurement

Wards: All Wards

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Purpose

This report sets out the committee's work programme to fulfil its terms of reference as set out in the council's constitution and agreed by council.

Recommendation:

It is recommended that the committee considers and agrees the work programme, and if further information is required.

Policy Framework

The council has five corporate priorities, which are:

- People live independently and well in a diverse and safe city.
- Norwich is a sustainable and healthy city.
- Norwich has the infrastructure and housing it needs to be a successful city.
- The city has an inclusive economy in which residents have equal opportunity to flourish.
- Norwich City Council is in good shape to serve the city.

This report meets the corporate priority to ensure Norwich City Council is in good shape to serve the city.

Report Details

Introduction

1. In accordance with its terms of reference, which is part of the constitution, the committee should consider the proposed work programme, set out below. The terms of reference meet the relevant regulatory requirements of the council for accounts and audit matters, including risk management, internal control and good governance.
2. The programme includes requests for further information agreed by the committee and reflects the actions identified as part of the committee's self-assessment.
3. The committee may wish to propose further reports on additional topics relevant to the committee's terms of reference.

Considerations

4. This is the first scheduled meeting of the year. The proposed work programme for 2023/24 is set out below. The action plan that came out of the committee's self-assessment, agreed at the meeting on 21 March 2023, is attached at Appendix A.
5. One of the actions contained in Appendix A is that the committee would like to conduct a survey of staff and other members who interact with the committee, such as the members of cabinet and scrutiny committee. This will be arranged following the presentation of the annual report.
6. It will be necessary to convene an extraordinary meeting of the committee to sign off the Annual Governance Statement, Statement of Accounts and Audit Results Report 2021-2022.

Work Programme 2023/24

7. The proposed work programme for 2023/24 is as follows:

19 September – informal meeting

Discussion on the Annual Governance Statement and Draft Statement of Accounts

17 October 2023

Draft Annual Governance Statement 2022/23

Draft Statement of Accounts 2022/23

Progress Report on Internal Audit Activity 2022/2023

Risk Management Update

Work Programme

21 November 2023 – informal meeting

To be confirmed

23 January 2024

Progress Report on Internal Audit Activity 2022/2023
Review of Accounting Policies
Cybersecurity
Work Programme

19 March 2023

Risk Management Update
Progress Report on Internal Audit Activity 2022/2023
Strategic and Annual Internal Audit Plans 2023/24
Committee Self-Assessment
Work Programme

Training and informal sessions

8. An external training session will be held on 5 July 2023, facilitated by an external trainer. The training is aimed at new committee members, but all members of the committee are welcome. Other members of the council have also been invited to attend.
9. The committee's schedule of meetings approved at the Annual Council allows for two informal sessions in September and November. It is proposed to use the session on 19 September for an informal briefing session to discuss the Draft Statement of Accounts 2022/23.

Consultation

10. The committee will review the work programme and actions identified as part of the annual committee self-assessment exercise at each meeting.

Implications**Financial and Resources**

Any decision to reduce or increase resources or alternatively increase income must be made within the context of the council's stated priorities, as set out in its Corporate Plan and Budget.

11. The service expenditure falls within the parameters of the annual budget agreed by the council.

Legal

12. There are no direct legal implications arising from this report; reviewing its work programme supports the audit committee in delivering its role effectively, operating in line with good practice identified by CIPFA, supported by DLUHC.

Statutory Considerations

Consideration	Details of any implications and proposed measures to address:
Equality and Diversity	None
Health, Social and Economic Impact	None
Crime and Disorder	None
Children and Adults Safeguarding	None
Environmental Impact	None

Risk Management

Risk	Consequence	Controls Required
Include operational, financial, compliance, security, legal, political or reputational risks to the council	There are no risk implications.	None Risk management reports feature in the programme.

Other Options Considered

13. There is no alternative. The committee may wish to propose further reports on additional topics relevant to the committee's terms of reference.

Reasons for the decision/recommendation

14. As a result of the delivery of the work programme the committee will have assurance through audit conclusions and findings that internal controls, governance and risk management arrangements are working effectively or confirmation that there are plans in place to strengthen controls.

Background papers:

None

Appendices:

Appendix A - Actions arising from the Committee's Self-Assessment approved at Audit Committee on 21 March 2023

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Audit Committee 11 July 2023 Work Programme

Appendix A - Actions arising from the Committee's Self-Assessment approved at Audit Committee on 21 March 2023

Question	Assessment	Action	Proposed Target Date
4	Partly	Training to be considered for members outside of the committee to raise awareness of the role of the Audit Committee.	July 2023
6	Partly	The Committee has reflected on its engagement with Cabinet and resolved to explore a process where a more formal escalation of concerns were highlight through to cabinet.	September 2023
8	Partly	An annual self-assessment of the Audit Committee is now carried out. However, the Committee has suggested that a review is undertaken to compare its TOR to Audit Committee's at City Councils of a similar size such as Oxford and Cambridge.	September 2023
9	Yes	CLT and the Committee have considered whether Treasury Management is an appropriate area of involvement for the Audit Committee. As a result of this a Treasury Management Panel has been set up to review the Councils arrangements and provide assurance on the robustness of controls in this area.	Complete
12	Partly	To enhance knowledge skills and independence of the Committee, it was agreed that an independent person would be appointed. The Council successfully appointed an independent person in June 2022. The Committee has expressed an interest in appointing a second independent person and it has been agreed this will be progressed following May 2023 elections. The Committee have suggested that it would be useful for the personal specification to stipulate that accountancy skills would be desirable.	September 2023
15	Partly	The membership of the committee has now been assessed against the core knowledge and skills framework. A training programme covering identified gaps in skills and knowledge has been provided to the Committee for comment. A training plan will be arranged when this is agreed. It is also suggested that the assessment is completed following the May 2023 elections and the training needs of the Committee are updated.	September 2023
18	Partly	Feedback to be received by the Committee as part of the presentation of the annual report. However, the Committee suggests that a survey of staff and other members interacting with the	July 2023

		Committee such as Cabinet, Scrutiny Committee is undertaken to seek feedback. Head of Internal Audit to draft questions for Audit Committee agreement for circulation and anonymous feedback to be provided following presentation of the annual report.	
19	Partly	As part of the self-assessment exercise the Committee has evaluated how it is adding value. Part two of the 2022 version of the Cipfa self-assessment will be carried out as a part of next year's review to provide examples of strengths and weaknesses in each area.	January 2024