



NORWICH City Council

Committee Name: Audit
Committee Date: 23/01/2024
Report Title: Work Programme

Portfolio: Councillor Kendrick, cabinet member for resources

Report from: Head of Legal and Procurement

Wards: All Wards

OPEN PUBLIC ITEM

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.

Work Programme 2023/24

4. On 21 November 2023, the committee requested further assurance on the council's wholly owned companies, and it was agreed that the Head of Internal Audit would conduct a mapping exercise of where assurances were received and decisions made in relation to the wholly owned companies, particularly Norwich City Services Ltd (NCSL), and that the committee will have an opportunity to consider the Local Partnership's review of the governance arrangements of the council's wholly owned companies. These reports will be considered at the March 2024 meeting.
5. Work is underway to review the council's policies on Whistleblowing and Counter-Fraud, and these will be reported to committee in due course and added to the work programme for 2024/2025.
6. The proposed work programme for 2023/24 is as follows:

23 January 2024

Progress Report on Internal Audit Activity 2023/24
Review of Accounting Policies
Cybersecurity
Work Programme

19 March 2024

Risk Management Update
Progress Report on Internal Audit Activity 2023/24
Strategic and Annual Internal Audit Plans 2024/25
The outcome of the mapping
The Local Partnership's review of the governance arrangements for the council's wholly owned companies
Mapping exercise on where assurance is received, and decisions made, in relation to the wholly owned companies
Committee Self-Assessment
Work Programme

Work Programme 2024/25

7. The Work Programme for 2024/25 will be presented to the next meeting. This will comprise the standing items and annual reports. It is also proposed to schedule in additional sessions in September and November 2024, which can be convened as formal committees or informal meetings as required.

Actions Arising from the previous meeting

8. The action tracker has been circulated to members and attached to this report at Appendix B.

Training and development

9. There have been no specific training sessions for members of the committee during this period. The committee is of the view that all members should be aware of the role of the audit committee and have an awareness of Local Government Finance.
10. On 4 December at the committee's request, the Head of Legal and Procurement facilitated a session on the roles of the audit and scrutiny committees.
11. On 22 January 2024, the Interim Chief Finance Officer will be holding an online all-member briefing on Local Government Finance ahead of the annual budget council. The objective of the session is:

“In the current environment of funding reductions, talk of council bankruptcy and increased demands for service, this session will help you understand how councils are funded, how Norwich uses its resources and start to de-mystify the dark art of local government finance.”

Consultation

12. 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.

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

Legal

14. 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

15. 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

16. 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

Appendix B – Action tracker – actions arising from meeting of the committee held on 21 November 2023.

Contact Officer:

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Audit Committee 23 January 2024 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.	December 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 highlighted through to cabinet.	November 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.	November 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.	December 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	January 2024

Question	Assessment	Action	Proposed Target Date
		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.	
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 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.	December 2023
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

Audit Committee 23 January 2024
Work Programme
Appendix B Audit Committee Action Tracker

Date of Meeting	Minute Item	Action to be taken	Responsible officer	Comments
21 Nov 23	4. Learning Lessons from Failings in Other Authorities	Resolved to ask the Head of Legal and Procurement to report on the Local Partnership's governance review of the arrangements for the council's wholly owned companies to a future meeting of the committee:	Leah Mickleborough	On work programme for March meeting
21 Nov 23	4. Learning Lessons from Failings in Other Authorities	Resolved to note that the Head of Internal Audit will report back to the committee following an assurance mapping exercise on where assurance is received, and decisions made, in relation to the wholly owned companies.	Teresa Sharman Neville Murton Leah Mickleborough	On work programme for March meeting
21 Nov 23	4. Learning Lessons from Failings in Other Authorities	Action - ask the Head of Legal and Procurement to consider whether the financial options appraisal of Norwich Community Services can be shared with members of the committee.	Leah Mickleborough Neville Murton	The business plan for NCSL is due for consideration by the scrutiny committee before cabinet review which will look at the financial implications
21 Nov 23	5. Draft Annual Governance Statement 2022/23	(1) endorse the draft Annual Governance Statement 2022/23, subject to consideration of comments received from members, as minuted above, and from members outside the meeting; (2) recommend to cabinet that an Annual Report is published as part of the council's communications and engagement strategy.	Leah Mickleborough Jackie Rodger	The AGS 2022/23 will return to a future meeting for sign off with the Statement of Accounts (on work programme). Cabinet and the Executive Leadership Team have been emailed

Audit Committee – Action Tracker

Date of Meeting	Minute Item	Action to be taken	Responsible officer	Comments
21 Nov 23	6. Draft Statement of Accounts 2022/23	having reviewed the Draft Statement of Accounts, to note that the audited Statement of Accounts 2022/2023 will come back to a future committee meeting to be signed off.	Neville Murton	The Statement of Accounts will return to a future meeting of the committee – on work programme
21 Nov 23	7. Internal Audit Progress November 2023	<p>(1) the Interim Head of Finance will provide an update on the Outstanding Internal Audit Recommendations as set out in Appendix 4, and that the responsible officers will be required to attend the next committee if they have not implemented recommendations by the revised due date.</p> <p>(2) the chair will email responsible officers who fail to respond to requests from Internal Audit, supported by the cabinet member for resources.</p>	Gareth Robinson Gareth Robinson/ Teresa Sharman	On agenda for the next meeting (23 January 2024) Councillor Price
21 Nov 23	8.Risk Register	RESOLVED , having considered the report, to ask for a full break down of the KPIs and mitigation in relation to the risks contained in the exempt appendix.	Gareth Robinson	The risk register will be circulated to members outside of the meeting. There has been a delay due to staff resources.
21 Nov 23	10*. Risk Register (Exempt Appendix) (Paragraph 3)	RESOLVED , having considered the report, to ask for a full break down of the KPIs and mitigation in relation to the risks contained in the exempt appendix.	Gareth Robinson	The risk register will be circulated to members outside of the meeting. There has been a delay due to staff resources.

Audit Committee – Action Tracker

Date of Meeting	Minute Item	Action to be taken	Responsible officer	Comments
21 Nov 23	11. Work plan	<p>(2) hold an informal session as part of the committee’s self-assessment process.</p> <p>(3) amend the work plan to include:</p> <ul style="list-style-type: none">(a) the report on the outcome of the assurance mapping exercise of levels of assurance on the council’s wholly owned companies at the March meeting.(b) consideration of the Local Partnership’s report on the governance arrangements for the council and NCSL when appropriate.(c) note that members have requested that the committee reviews the council’s “Whistleblowing Policy”.	Teresa Sharman Jackie Rodger Jackie Rodger	<p>A provisional date of 5 February 2024 has been circulated to members, subject to confirmation.</p> <p>The work plan has been amended</p>