

Audit committee

Date: Tuesday, 21 March 2023

Time: 16:30

Venue: Mancroft room, City Hall, St Peters Street, Norwich, NR2 1NH

Committee members:

Councillors:

Price (chair)
Driver (vice chair)
Everett
Haynes
Kidman
Sands (M)
Stutely
Wright

Independent person

David Harwood

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Information for members of the public

Members of the public and the media have the right to attend meetings of full council, the cabinet and committees except where confidential information or exempt information is likely to be disclosed, and the meeting is therefore held in private.

For information about attending or speaking at meetings, please contact the committee officer above or refer to the council's website



If you would like this agenda in an alternative format, such as a larger or smaller font, audio or Braille, or in a different language, please contact the committee officer above.

Agenda

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1 Apologies

To receive apologies for absence

2 Public questions/petitions

To receive questions / petitions from the public which have been submitted in accordance with the council's constitution.

3 Declarations of interest

(Please note that it is the responsibility of individual members to declare an interest prior to the item if they arrive late for the meeting)

4 Minutes

5 - 10

To approve the accuracy of the minutes of the meeting held on 29 November 2023

5 Risk Management Update

11 - 60

Purpose - To provide an update on progress in relation to risk management.

6 Internal Audit Progress Update 2022/23

61 - 92

Purpose - This report reviews the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2022/23.

7 Strategic and Annual Internal Audit Plans 2023/24

93 - 128

Purpose - This report provides an overview of the stages followed prior to the formulation of the Strategic Internal Audit Plan for 2023/24 to 2026/27 and the Annual Internal Audit Plan for 2023/24. The Annual Internal Audit Plan will then serve as the work programme for the Council's Internal Audit Services Contractor; TIAA Ltd.

It will also provide the basis for the Annual Audit Opinion on the overall adequacy and effectiveness of Norwich City Council's framework of governance, risk management and control.

8 State of the Audit Landscape and Norwich Closure 129 - 136

Purpose - This report will provide an update on the wider local government audit landscape as well as a picture of Norwich's approach to closure.

9 Review of Accounting Policies 137 - 162

Purpose - This report notes the Council's Accounting policies for 2022/23 and submits them for review and comment. These will be used in the preparation of and form part of the council's statutory accounts.

10 Audit Committee Self Assessment 163 - 174

Purpose - The Audit Committee carried out a self-assessment exercise on 17 January 2023 facilitated by the Head of Internal Audit. The results of the assessment are provided within this report to allow the Committee to track progress made against agreed actions and to make any amendments based on the current position.

11 Work Programme - report 175 - 178

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.

12 Exclusion of the public

Consideration of exclusion of the public.

EXEMPT ITEMS:

(During consideration of these items the meeting is not likely to be open to the press and the public.)

To consider whether the press and public should be excluded from the meeting during consideration of an agenda item on the grounds that it involves the likely disclosure of exempt information as specified in Part 1 of Schedule 12 A of the Local Government Act 1972 or it being confidential for the purposes of Section 100A(2) of that Act.

In each case, members are asked to decide whether, in all circumstances, the public interest in maintaining the exemption (and discussing the matter in private) outweighs the public interest in disclosing the information.

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13 Risk Management Update - Exempt Appendix

- This report is not for publication because it would disclose information relating to the financial or business affairs of any particular person (including the authority holding that information) as in para 3 of Schedule 12A to the Local Government Act 1972.

14 Update on Cyber Security - Report to follow

Date of publication: **Thursday, 16 March 2023**