



NORWICH City Council

Committee Name: Audit
Committee Date: 12/07/2022
Report Title: Work Programme

Portfolio: Councillor Kendrick, cabinet member for resources
Report from: Executive director of corporate and commercial services
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. Members have asked for further information on the implementation of actions following internal audit reviews:
 - (a) Fraud investigations and business grants. Whilst this was originally suggested for the current meeting, for various reasons it is intended that the head of revenues and benefits, who has recently commenced in role, brings this report to the September committee meeting.
 - (b) The implementation date for the actions following the internal audit review of policies and procedures has been extended to August 2022. It is therefore proposed that once these have become established, the strategy manager reports to the committee in November.
5. The committee considers risk management at least twice a year. Members asked for further details on the controls in place to mitigate the risk of antisocial behaviour. It is proposed that this information should be provided as part of the Risk Management Update at the September meeting.
6. The committee's self-assessment action plan was approved in January 2022. It is proposed that the committee will conduct a self-assessment annually. The action plan has been attached to this report at Appendix A, updated to reflect completed actions, and for members to consider as part of the work planning for this committee.

Work Programme 2022-23

7. The proposed work programme for the remainder of 2022-23, is as follows:

20 September 2022

Executive director of corporate and commercial services:

- Draft Annual Governance Statement 2021-2022
- Draft Statement of Accounts 2021-2022
- External audit plan 2021-2022 accounts
- Internal Audit Q1 Update
- Internal Audit Recommendations Update – Fraud Investigations and Business grants
- Risk Management Update
- Work Programme

29 November 2022

Executive director of corporate and commercial services:

- Internal Audit Q2 Update
- Internal Audit Recommendations Update, to include Policies and Procedures (Executive director of community services)
- Work Programme

17 January 2023

Executive director of corporate and commercial services:

- Internal audit Q3 Update
- Internal audit Recommendations Update
- Audit Committee Self-Assessment
- Work Programme

21 March 2023

Executive director of corporate and commercial services:

- Annual Governance Statement 2021-2022
- Statement of Accounts and Audit Results Report 2021-2022
- Internal Audit Plan 2023-24
- Risk Register Update
- Work Plan

Training and informal sessions

8. The annual training session for members of the committee will be held on 11 July 2022. There was also a session for all members of the council on “Understanding Local Government finance” which members of the audit committee were encouraged to attend. Following discussion with the Chair, it has also been suggested to bring forward a training session as part of the autumn member development programme to focus on how to assist members to effectively bring forward concerns or governance matters
9. The committee agreed to hold an informal session in June/July on “Understanding Cyber Risk” and an interactive session is currently in the process of being arranged.

Consultation

10. The committee will review the work programme 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. [Do not remove]

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 – Self Assessment Action plan

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Appendix A – Self Assessment Action Plan

Question	Assessment	Action	Proposed Target Date	Comments
4	Partly	Training to be considered for members to raise awareness of the role of the Audit Committee. Training to be provided for any independent committee members appointed.	July 2022	Committee training session arranged for members 11 July 2022
8	Partly	Following this initial assessment, it is recommended that an annual self-assessment is carried out by the Audit Committee.	Ongoing annually	
9	Partly	Treasury management is included within the list of wider areas of involvement for Audit Committees. The Committee requests that CLT and the Constitution Working Party considers whether the treasury management framework should be reviewed by the Audit Committee.	April 2022	Report to committee July 2022
12	Partly	To enhance knowledge skills and independence of the Committee, an independent member will be appointed using the appropriate process.	July 2022	Appointment of independent member in progress
15	No	The membership of the committee has not been assessed against the core knowledge and skills framework. This has been circulated by the Audit Manager requesting that any training/knowledge requirements are identified by members.	April 2022	Training needs can be discussed
18	Partly	Feedback would 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 is undertaken to provide feedback.	June 2022	Survey to be arranged
19	Partly	As part of the self-assessment exercise the Committee has evaluated how it is adding value. Part two of the self-assessment will be carried out as a part of next year's review to provide examples of strengths and weaknesses in each area.	October 2022	
20	Partly	It is recommended that the actions arising from this assessment are monitored to completion by the Committee.	October 2022	