



# NORWICH City Council

**Committee Name: Audit**  
**Committee Date: 19/03/2024**  
**Report Title: Work Programme**

**Portfolio:** Councillor Kendrick, cabinet member for resources

**Report from:** Interim 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, as 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 2024/25**

4. The proposed work programme for 2024/25 is set out on the table attached to this report at Appendix A. The work programme comprises the standing agenda items and annual reports. As in the current year it is proposed to schedule in additional sessions in September and November 2024, which can be convened as formal committees or informal meetings as required.
5. As part of the self-assessment review and in line with CIPFA guidance, it has been proposed that members of the committee meet independently with the External Auditor and Head of Internal Audit. It is therefore proposed to hold an informal session before an additional formal committee meeting in September where the Draft Statement of Accounts and Annual Governance Statement will be considered for the committee to meet with the auditors without officers being present. This will not replace the usual informal briefing for members on the Statement of Accounts and separate arrangements will be made for this.
6. Additional items are placed on the work programme during the year either from officer discussion at committee or with the chair, including items that the officers consider relevant to the committee.
7. Due to other work streams some reports may come to a later meeting than first expected. Also there has been some impact on the scheduling of reports to committee following changes to the key officers supporting the committee. The work programme includes reports that have not yet been assigned to a particular meeting.

### **Actions Arising from previous meetings**

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

## Self-Assessment – Actions tracker

9. The attached Appendix C contains the actions agreed at the Audit Committee on 21 March 2023. All the outstanding actions covered on the self-assessment action plan considered under the item on

### Training and development

10. There have been no specific training sessions for members of the committee during this period. There will be an introduction to audit committee training session at the beginning of the civic year. Officers provide additional briefings to members of the committee as required. Members are also advised of external training opportunities when available.
11. The chair attends meetings of the Chairs of Audit Committees Forum - Eastern Region and where appropriate information from these meetings will be shared with members of the committee.

### 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 – Draft Work Programme 2024/2025

Appendix B – Action tracker – actions arising from meeting of the committee held on 21 November 2023 and 23 January 2024.

Appendix C - Actions arising from the Committee's Self-Assessment 21 March 2021 (This action tracker will be updated following this meeting.)

## Contact Officer:

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## Audit Committee – Proposed Work Programme 2024/2025

### Appendix A

Date	Item
16/07/2024	Code of Corporate Governance
	Assurance Mapping of Levels of Assurance of NCSL
	Governance Arrangements for NCSL
	Annual Report on Counter Fraud Arrangements
	Internal Audit Progress Update 2023/2024 - Q4
	Internal Audit Annual Report and Opinion 2023-24
	Annual Report of the Audit Committee
	Work Programme
17/09/2024	Draft Annual Governance Statement 2023-24
	Draft Statement of Accounts 2023/24
	Financial Regulations
22/10/2024	Global Internal Audit Standards
	Internal Audit Progress Update 2024/2025 - Q1
	Risk Management Update
	Risk Management Policies and Strategies
	Work Programme
28/01/2025	Internal Audit Progress Update 2024/2025 - Q3
	Statement of Accounting Policies
	Cyber Assurance
	Work Programme
11/03/2025	Audit Committee - Self Assessment
	Internal Audit Progress Update 2024/2025
	Strategic and Annual Internal Audit Plans 2024/2025
	Review of Accounting Policies
	External Auditors Audit Plan 2024/2025
	Work Programme
To be confirmed	External Auditors Audit Plan 2023/24
	Statement of Accounts 2021/22 2022/23 2023/2024 & AGS

## Audit Committee – Proposed Work Programme 2024/2025

<b>Date</b>	<b>Item</b>
	Review of Whistle Blowing and Counter Fraud Policies



## Audit Committee – Action Tracker

Date of Meeting	Minute Item	Action to be taken	Responsible officer	Comments
23 Jan 24	<b>5. Cyber Assurance (paragraph 3)</b>	<p>(2) that the committee receives an annual report on Cyber Assurance;</p> <p>(3) that the Head of Customers, IT and Digital will report to the next available committee on any major breaches of Cyber Security.</p>	<p>Jackie Rodger</p> <p>Julia Medler</p>	<p>On work programme</p> <p>Noted</p>
23 Jan 24	<b>5. Cyber Assurance (paragraph 3)</b>	(1) copies of the LGA's 10 questions will be circulated to members.	Jackie Rodger	Work in progress
23 Jan 24	<b>6. Progress Report on Internal Audit Activity 2023-2024</b>	<p>(3) note that the committee has asked for a written report on the outcome of the investigation into potential fraud, as outlined in paragraph 4.6 of the appended report;</p> <p>(4) note that the committee expects the next Internal Audit progress report to include executive summaries of the following internal audit reviews:</p> <ul style="list-style-type: none"> <li>a) Environmental Sustainability;</li> <li>b) Housing repairs and void management (NCSL);</li> <li>c) Contract Management</li> </ul>	<p>Neville Murton</p> <p>Teresa Sharman</p>	<p>A exempt report is attached to the agenda for this meeting (19 March 2024)</p> <p>Raised with Teresa Sharman and appropriate officers</p>



## Audit Committee – Action Tracker

Date of Meeting	Minute Item	Action to be taken	Responsible officer	Comments
		(5) that consideration is given to including an internal audit review of mandatory training across the council in the next year's audit plan.		
23 Jan 24	<b>8. Work Programme</b>	(2) note that the work programme will include the draft work programme for the next civic year;  (3) add a report on Global Internal Audit Standards to the work programme	Jackie Rodger  Teresa Sharman	Attached to the Work Programme report (Appendix A)  This item has been added to the work programme for the October 2024 meeting



## Audit Committee Work Programme

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

Question	Assessment	Action	
4	Partly	Training to be considered for members outside of the committee to raise awareness of the role of the Audit Committee.	Complete
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.	Complete – reports will be taken to cabinet where appropriate
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.	Complete
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.	Outstanding
15	Partly	The membership of the committee has now been assessed against the core knowledge and skills framework. A training programme covering identified	Partially complete

Question	Assessment	Action	
		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.	
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.	Outstanding
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.	Ongoing

**NB** The following outstanding/ongoing items will be incorporated into the action plan for 2024/2025 – items 15, 18, and 19  
Item 12 – appointment of an Independent Person is the only one to add.