

Report sponsor: Chair of Audit and Governance Committee  
Report author: Head of Internal Audit

## **Audit and Governance Committee – Updated Committee Work Programme 2023-24**

### **Purpose**

- 1.1 This report provides details of the updated work programme for this Committee for the 2023/24 Municipal Year.

### **Recommendations**

- 2.1 To agree the updated work programme for the Committee attached in Appendix 1.

### **Reasons**

- 3.1 It provides a proposed 'core business' work programme for the Committee.

### **Supporting information**

- 4.1 All updates to the work programme are required to be reported to Committee. The 2023/24 annual work programme has been updated in advance of this Committee meeting. The updated version is attached in Appendix 1.
- 4.2 For all those Committee meetings that have been held in 2023/24, the updated work programme shows which planned reports/items have been presented to Committee (indicated by a ✓) and which planned reports/items have not been presented (indicated by an x) and/or have been deferred to another meeting.
- 4.3 Given the delays in the external audit of the 2020/21 and 2021/22 accounts there are a number of reports from the External Auditor that still need to be brought to this Committee. These reports are all shown in the "Other Activities not scheduled as yet" section of Appendix 1. To address this, Committee requested that a standing item be added to each Meeting Agenda so that an update from External Audit can be presented to them.

- 4.4. The Risk Based Verification (RBV) Policy has been removed from the work programme. RBV is a voluntary scheme within DWP Regulations that Derby City Council along with numerous other local authorities adopted in 2015 as an easier, quicker way to verify Housing Benefit (HB) and Council Tax Benefit (CTB) claims back in 2015. The decision has now been taken to move away from RBV from 1<sup>st</sup> April 2024 because of a huge shift in the type of new claim being received. Derby is part of a growing number of councils who are opting not to use RBV because their caseload has changed due to the continued migration of customers to Universal Credit (UC).

## **Public/stakeholder engagement**

- 5.1 None

## **Other options**

- 6.1 None

## **Financial and value for money issues**

- 7.1 None

## **Legal implications**

- 8.1 None

## **Climate implications**

- 9.1 None

## **Socio-Economic implications**

- 10.1 None arising directly from this report

## **Other significant implications**

- 11.1 None

This report has been approved by the following people:

Role	Name	Date of sign-off
Legal Finance Service Director(s) Report sponsor Other(s)		
Background papers:	None	
List of appendices:	Appendix 1 – Committee work programme 2023/24	

**AUDIT AND GOVERNANCE COMMITTEE**  
**DRAFT PROGRAMME OF WORK TO MARCH 2024**

<b>Committee</b>	<b>Primary Activities</b>	<b>Other Activities</b>
Wednesday 14 <sup>th</sup> June 2023	<ul style="list-style-type: none"> <li>✓ Audit and Governance Committee – Outstanding Resolutions</li> <li>✓ Committee Work Programme 2023/24</li> <li>✓ Internal Audit Annual Report 2022/23 including the Head of Internal Audit's Annual Opinion</li> <li>✓ Internal Audit Plan Qtr 2 2023/24</li> <li>✓ Draft Annual Report of the Audit &amp; Governance Committee 2022/23</li> <li>✓ Review of the Effectiveness of Internal Audit</li> <li>✓ Verbal Update on the Annual Statement of Accounts</li> </ul> <p>Deferred from 22<sup>nd</sup> March 2023 meeting:</p> <ul style="list-style-type: none"> <li>✓ Derby City Council Audit planning report Year ended 31 March 2022.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Information Security report</li> </ul>
Wednesday 26 <sup>th</sup> July 2023	<ul style="list-style-type: none"> <li>✓ Audit and Governance Committee – Outstanding Resolutions</li> <li>✓ Internal Audit Progress Report</li> <li>✓ Counter Fraud Annual Report 2022/23</li> <li>✓ Risk Assurance Annual Report 2022/23</li> </ul>	<ul style="list-style-type: none"> <li>✓ Annual Report 2022/23</li> <li>✓ Waivers Update</li> </ul>
Wednesday 11 <sup>th</sup> October 2023	<ul style="list-style-type: none"> <li>✓ Audit and Governance Committee – Outstanding Resolutions</li> <li>✓ Updated Committee Work Programme 2023/24</li> <li>✓ Internal Audit Plan Qtr 3 2023/24</li> </ul>	

Committee	Primary Activities	Other Activities
	<ul style="list-style-type: none"> <li>✓ Internal Audit Progress Report</li> <li>✓ Allestree Hall &amp; Golf Course Investigation Report</li> <li>✓ Level and adequacy of insurance arrangements (incl No of Claims)</li> <li>✓ Annual Governance Statement 2022/23</li> </ul>	
Wednesday 6 <sup>th</sup> December 2023	<ul style="list-style-type: none"> <li>✓ Audit and Governance Committee – Outstanding Resolutions</li> <li>✓ External Audit Update</li> <li>✓ Internal Audit Progress Report</li> <li>✓ Internal Audit Plan Qtr 4 2023/24</li> <li>✓ Counter Fraud Update</li>   <li>X CIPFA Financial Management Code – Update</li> <li>X New Financial Management System (CIA) - update</li> </ul>	<ul style="list-style-type: none"> <li>✓ Information Governance Update <i>(brought forward from 24<sup>th</sup> January 2024 meeting)</i></li>   <li>X Treasury Management mid-year progress</li> </ul>
Wednesday 24 <sup>th</sup> January 2024	<ul style="list-style-type: none"> <li>✓ Audit and Governance Committee – Outstanding Resolutions</li> <li>✓ Updated Committee Work Programme 2023/24</li> <li>✓ External Audit Update</li> <li>✓ Risk Assurance Update</li> <li>✓ PMO Update</li> <li>✓ Audit &amp; Governance Committee self-assessment</li>   <li><u>Deferred from 6<sup>th</sup> December 2024 meeting</u></li> <li>✓ New Financial Management System (CIA) – update (Presentation)</li> </ul>	<p><u>Deferred from 6<sup>th</sup> December 2024 meeting</u></p> <ul style="list-style-type: none"> <li>✓ Treasury Management mid-year progress</li> </ul>

Committee	Primary Activities	Other Activities
Wednesday 27 <sup>th</sup> March 2024	<ul style="list-style-type: none"> <li>Audit and Governance Committee – Outstanding Resolutions</li> <li>External Audit Update</li> <li>Internal Audit Progress Report</li> <li>Internal Audit Annual Plan Qtr 1- 2024/25</li> <li>Internal Audit Charter 2024/25</li> <li>Audit &amp; Governance Committee Terms of Reference – Annual Review</li> <li>Audit &amp; Governance Committee Self-Assessment - Feedback</li> <li>Accounting Policies 2023/24</li> </ul> <p><u>Deferred from 6<sup>th</sup> December 2024 meeting</u></p> <ul style="list-style-type: none"> <li>CIPFA Financial Management Code – Update</li> </ul> <p><u>Requested to be deferred to the first meeting in 2024/25 Municipal Year</u></p> <ul style="list-style-type: none"> <li>Partnership Governance – Annual Report</li> <li>External Regulators – Annual Report on activity</li> </ul>	<ul style="list-style-type: none"> <li>s106 Agreements</li> </ul> <p><u>Deferred from 24<sup>th</sup> January 2024 meeting</u></p> <ul style="list-style-type: none"> <li>Waivers update</li> </ul> <p><u>Removed from Work Programme</u></p> <ul style="list-style-type: none"> <li>Risk Based Verification Policy</li> </ul>

Other Activities not scheduled as yet:

- EY - ISA 260 - Report to those charged with governance (re 2020/21 Accounts)
- EY - Annual Audit Letter 2020/21
- EY - ISA 260 - Report to those charged with governance (re 2021/22 Accounts)
- EY - Annual Audit Letter 2021/22
- EY - External Audit Plan y/e 31st March 2023
- EY - ISA 260 - Report to those charged with governance (re 2022/23 Accounts)
- EY - Annual Audit Letter 2022/23

- Statement of Accounts 2022/23
- Updates on the Combined East Midlands Authority
- Mazars - External Audit Plan y/e 31st March 2024
- Local Code of Governance (originally scheduled for meeting on 27<sup>th</sup> March 2024, but being deferred to a 2024/25 meeting to enable a full review of the document)
- Artificial Intelligence - Implications