

## TRAFFORD COUNCIL

**Report to:** Accounts and Audit Committee  
**Date:** 21 June 2023  
**Report for:** Approval  
**Report of:** Audit and Assurance Manager

### Report Title

**Accounts and Audit Committee – Work Programme – 2023/24**

### Summary

**This report sets out the proposed work programme for the Committee for the 2023/24 municipal year.**

**It outlines areas to be considered by the Committee at each of its meetings, over the period of the year. The work programme helps to ensure that the Committee meets its responsibilities under its terms of reference and maintains focus on key issues and priorities as defined by the Committee.**

**The work programme is flexible and can have items added or rescheduled if this ensures that the Committee best meets its responsibilities. It should be noted that whilst each agenda item is listed against particular meeting dates, this is currently subject to change depending on the timing of the completion of the audits of the 2021/22 and 2022/23 accounts. The work programme will be updated further to reflect changes in the timing of particular items through the year.**

### Recommendation

**The Accounts and Audit Committee is asked to approve the 2023/24 work programme.**

### Contact person for access to background papers and further information:

**Name:** Mark Foster – Audit and Assurance Manager  
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**Background Papers:** None

| Committee Meeting Dates | Areas of Responsibility of the Committee   |  |                                  |  |                                       |   |
|-------------------------|--|--|----------------------------------|--|---------------------------------------|---|
|                         | Internal Audit   | External Audit   | Risk Management                  | Governance (including Annual Governance Statement)   | Anti- Fraud & Corruption Arrangements | Accounts / Financial Management   |
| 21 June 2023            | Agree Committee's Work Programme and consider training in 2023/24*                       |  |                                  |  |                                       |   |
|                         | - 2022/23 Head of Internal Audit Annual Report<br>-External Assessment of Internal Audit | - External Audit Progress Report   | - Strategic Risk Register Report | - 2022/23 Draft Annual Governance Statement<br>- Accounts and Audit Committee 2022/23 Annual Report to Council |                                       | -2022/23 Revenue Budget Monitoring Outturn and Capital Investment Programme Outturn Reports   |
| 27 September 2023       | - Internal Audit Monitoring Report (Q1 2023/24)  | - 2021/22 Audit Completion Report<br>- 2021/22 Auditor's Annual Report<br>-Audit Strategy Memorandum 2022/23 |                                  | - 2022/23 Annual Governance Statement  | - Counter Fraud Team Update Report    | -Approval of Annual Statement of Accounts 2021/22<br>-Treasury Management update (Annual Performance Report 2022/23)<br>- 2023/24 Budget Monitoring, project updates and Prudential Indicator Reports (Period 4)<br>-Financial Management Code Update |

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|-------------------------|---|--|---|--|---|---|
|                         | Internal Audit                                  | External Audit                             | Risk Management   | Governance (Including Annual Governance Statement) | Anti- Fraud & Corruption Arrangements                                       | Accounts/Financial Management   |
| 23 November 2023        | - Internal Audit Monitoring Report (Q2 2023/24) | -External Audit Progress Report            | - Strategic Risk Register Report.<br><br>(See Financial Management – Insurance Performance 2022/23) |  |   | - Treasury Management :<br>2023/24 Mid-Year Performance Report<br>- Insurance Performance Report 2022/23<br>- 2023/24 Budget Monitoring, project updates and Prudential Indicator Reports (Period 6)<br>- Procurement update (STAR) |
| 7 February 2024         | - Internal Audit Monitoring Report (Q3 2023/24) | - 2022/23 Audit Completion Report (Mazars) | - Strategic risk update: Cyber Security   |  | (Anti-Fraud and Corruption update, within Internal Audit monitoring report) | - Approval of Annual Statement of Accounts 2022/23<br>- Treasury Management Strategy<br>- 2023/24 Budget Monitoring, project updates and Prudential Indicator Reports (Period 8)  |

| Committee Meeting Dates | Areas of Responsibility of the Committee                               |                                  |                                  |  |                                       |  |
|-------------------------|--|----------------------------------|----------------------------------|--|---------------------------------------|--|
|                         | Internal Audit   | External Audit                   | Risk Management                  | Governance (Including Annual Governance Statement)               | Anti- Fraud & Corruption Arrangements | Accounts/Financial Management  |
| 19 March 2024           | - 2024/25 Internal Audit Plan<br>- Internal Audit Charter and Strategy | -2022/23 Auditor's Annual Report | - Strategic Risk Register Report | - Report on arrangements for 2023/24 Annual Governance Statement |                                       | - 2023/24 Budget Monitoring, project updates and Prudential Indicator Reports (Period10)<br>-Accounting Policies |

\*Note training to be included as part of the annual work programme to be held either as part of, or in addition to, the Committee meetings above.

| <b>Accounts and Audit Committee Training / briefing sessions</b>  |
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| <p>Sessions in 2023/24 to include **:</p> <ul style="list-style-type: none"> <li>- Treasury Management (3 sessions across the year to coincide with the timing reports are presented to the Committee)</li> <li>- 2022/23 Financial Outturn / Statement of Accounts (date tbc)</li> <li>- What can go wrong? Understanding the Prudential Indicators (Sept 2023 – when the P4 Budget Monitor is presented)</li> <li>- School Budgets and the Dedicated Schools Grant (Nov 2023 - when the P6 Budget Monitor is presented)</li> <li>- Major Investments update (Feb 2024 – when the P8 Budget Monitor is presented)</li> </ul> |

\*\* content of training sessions can be amended to suit Members' training needs