



**Annual Report from the Chair of Audit
Committee to City Council
1st February 2022**

Assurance, Governance, Accountability, Risk Management, Independence



Foreword by the Chair

Both Central Government and The Chartered Institute of Public Finance & Accountancy (CIPFA) promote the view that certain governance related functions are best delivered by an audit committee. Best practice guidelines recommend that Audit Committees publish an annual report to maintain transparency and accountability, account for its performance, explain its work, and set out the assurance that has been drawn.

This report summarises the work of the Audit Committee completed between September 2020 and September 2021. It describes the purpose and core functions of the Council's Audit Committee and summarises the assurance activities undertaken; this includes:

- Assurance Statements and Governance:
 - Approving and monitoring the Annual Governance Statement.
 - Receiving Assurance updates from Cabinet Members.
- Risk Management:
 - Reviewing the mechanisms for the assessment and management of risk, thereby developing the Council's ability to respond to known and emerging risks.
 - Overseeing the Council's Treasury Management arrangements.
- Performance Management, Quality Management and Value for Money:
 - Monitoring of, and contribution to, the development of the Council's Statement of Accounts.
 - Reviewing the value for money concerns raised by the external auditor.
 - Reviewing Ombudsman reports seeking assurance that lessons learnt are acted upon.
- Financial Reporting, External Audit, Inspection and Assurance:
 - Maintaining a good working relationship with the external auditor.
 - Approving the response to recommendations and monitoring the action.
- Internal Audit and Counter Fraud:
 - Approving arrangements and monitoring performance of Internal Audit and Counter Fraud.
 - Ensuring internal audit independence and that findings are actioned by managers and consequently help to improve the Council's effectiveness and governance arrangements.

The Purpose of Audit Committee

The Audit Committee is a key component of the Council's governance framework. Its purpose is to provide those charged with governance with an independent assurance on the adequacy of the:

- risk management framework.
- internal control environment.
- integrity of the financial reporting.
- governance code and framework.

This assurance helps to drive and support the effective performance and operation of the Council.

The core functions of the audit committee are to:

- be satisfied that the authority's assurance statements, including the annual governance statement, properly reflect the risk environment and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives.
- in relation to the authority's internal audit functions:
 - oversee its independence, objectivity, performance and professionalism.
 - support the effectiveness of the internal audit process.
 - promote the effective use of internal audit within the assurance framework.
- consider the effectiveness of the authority's risk management arrangements and the control environment, reviewing the risk profile of the organisation and assurances that action is being taken on risk-related issues, including partnerships and collaborations with other organisations.
- monitor the effectiveness of the control environment, including arrangements for ensuring value for money, supporting standards and ethics and for managing the authority's exposure to the risks of fraud and corruption.
- consider the reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control.
- support effective relationships between external audit and internal audit, inspection agencies and other relevant bodies, and encourage the active promotion of the value of the audit process.
- review the financial statements, external auditor's opinion and reports to members, and monitor management action in response to the issues raised by external audit.

Committee Aims

In summary, the Committee's role is to challenge, assess and gather assurance from within the Council and from external agencies, on the level and quality of the internal control and risk management processes in place to ensure that Council objectives are met. The benefits gained from operating an effective committee are that it:

- contributes to the development of an effective control environment including arrangements for management of risk.
- increases stakeholder confidence in the objectivity and fairness of financial and other reporting by promoting transparency and accountability.
- reinforces the importance and independence of internal and external audit and any other similar review process (e.g. providing a view on the AGS) and the implementation of audit recommendations.
- advises on the adequacy of the assurance framework and considers whether assurance is deployed efficiently and effectively to give assurance that business objectives are met.
- helps the authority to implement the values of ethical governance, including effective arrangements for countering risks of fraud and corruption.

Membership

The Audit Committee was made up of 8 non-executive councillors appointed to reflect the political balance of the Council. The current members of the Committee are:

Councillor Fred Grindrod (Chair)
Councillor Paul Tilsley (Vice Chair)
Councillor Marje Bridle
Councillor Simon Morrall
Councillor Sir Albert Bore
Councillor Meirion Jenkins
Councillor Hendrina Quinnen
Councillor Safia Akhtar

Work Undertaken

A summary of activity categorised by the main topic or source of the assurance is given below. The summary is derived from the reports and presentations set before the Committee in the period, which are detailed in **Appendix A**.

Impact of COVID-19

As with all Committees the recent Pandemic has had an adverse impact on the Audit Committee. In order to ensure the safety of Members and Officers it was necessary to move to virtual meetings from June 2020. Attended meetings were resumed in June 2021.

Audit Committee - Work Undertaken September 2020 and September 2021

Audit Committee Effectiveness

An Audit Committee is central to the provision of effective corporate governance. It is recognised that high performing councils develop effective financial and non-financial control mechanisms through the ongoing liaison and development of expertise made available by the establishment of an Audit Committee, meeting on a regular cycle, with terms of reference focussed on the key audit, control and risk management areas critical to the Council's performance. It is essential that the work of the Committee supports the Council's aim to improve its efficiency and effectiveness.

In order to ensure its efficiency and effectiveness in fulfilling its terms of reference the Committee follows the CIPFA recommended best practice framework for Audit Committees. This includes:

- A clear term of reference which sets out the Audit Committee's purpose.
- Access to audit reports.
- The ability to request relevant officers attend meetings to explain issues.
- Reviewing the Annual Governance Statement on an annual basis and monitoring progress on key areas of concern.
- Its independence and good relationships with key officers.
- Regular reporting from internal and external audit.
- An action tracker.

In order to support the effectiveness of the Audit Committee an independent advisor has now been appointed. In line with the best practices guidelines this independent advisor enables Members to draw on additional knowledge and expertise in fulfilling their role.

Assurance Statements and Governance

Annual Governance Statement (AGS)

Included in this Committee's terms of reference is the core function that it should be "satisfied that the authority's assurance statements, including the AGS, properly reflect the risk environment and any actions required to improve it."

The Accounts and Audit Regulations 2015 require the publication of an AGS following an (at least) annual review of the effectiveness of the Council's internal control. In order to produce the AGS an annual timetable is required to ensure key tasks are undertaken to deliver the Statement alongside the Council's Statement of Accounts (SOA). The Committee has delegated authority for the formal approval of the AGS.

The 2016 CIPFA/SOLACE publication "Delivering Good Governance in Local Government Framework" provides the principles by which good governance should be measured. This has been adopted as the Council's Local Code of Corporate Governance by the Audit Committee.

The Council's governance arrangements aim to ensure that it sets and meets its objectives and responsibilities in a timely, open, inclusive and honest manner. The governance framework comprises the systems, processes, cultures and values by which the Council is directed and controlled, and through which it engages with, and leads the community to which it is accountable. Every council and large organisation operates within a similar framework, which brings together an underlying set of legislative requirements, good practice principles and management processes.

Summary of work

The AGS reflects the governance framework operating within the Council and its significant partnerships, groups and trusts. The issues identified in the AGS and the consequent plans for their mitigation are used to direct corporate resources, including those of Internal Audit.

The Council's Statement of Accounts for 2019-20 including the AGS were approved by Committee on 25th November 2020.

Within the letter of representation issued by the then Acting Chief Finance Officer assurance was provided that the AGS fairly reflects the Council's risk assurance and governance framework and we confirm that we are not aware of any significant governance issues that are not disclosed within the AGS.

The Council's draft Statement of Accounts for 2020-21 including the AGS were reviewed by Committee on 29th June 2021 and subsequently approved on 19th October 2021. The 2020-21 AGS included eight significant governance issues:

- COVID-19 Pandemic impact on services.
- COVID-19 Pandemic impact on Financial Resilience.
- Major Projects and Delivery Plan.
- Homelessness and Temporary Accommodation.
- Asset Condition and Sufficiency.
- Commonwealth Games.
- Commissioning and Contract Management.
- Birmingham SEND Inspection.

The Audit Committee will continue to monitor progress against these issues throughout the year.

Governance of Group Companies

Good governance of those companies in which the Council has an interest in is an integral part of the governance arrangements of the Council as these ventures involve the expenditure of public money and the stewardship of public resources. The Cabinet Committee - Group Company Governance's role is to ensure that the Council's strategic objectives are met across the group of companies and work to improve the level of Council oversight of the activities of those companies

Summary of Work

The Audit Committee reviewed the Group Accounts included within the Council's Financial Statements. The Council's Financial Statements reference the financial impact of the COVID-19 pandemic. The Cabinet Committee – Group Company Governance yearly “Group Boundary” exercise also raised significant concerns in relation to impact of the COVID-19 pandemic. This exercise seeks to define which subsidiaries, associates and joint ventures are consolidated with the Council's financial statements to produce the Group Accounts. This exercise includes assurance statements from those companies that meet the criteria for consolidation, or which may meet the criteria in the near future. The assurance statements are broken down into three main areas:

- Company Environment – looking at the governance arrangements of the company.
- The Identification, Mitigation and Reporting of Risk – looking at how the company manages risk.
- Financial Statements – looking at factors that may impact on the company's financial health and financial statements.

The Committee reviewed the assurances provided on 30th March 2021.

Risk Management

The Committee's key risk management role is to provide assurance on the adequacy of the Council's Risk Management Framework (RMF) and the associated control environment by reviewing the mechanisms for assessing and managing risk.

Summary of Work

The Committee has received regular updates on the implementation of the RMF together with the most significant risks. Assurances on the management of these key risks have been sought during Cabinet Members assurance sessions.

Treasury Management

Treasury management is the management of an organisation's borrowings and investments, the effective management of the associated risks and the pursuit of optimum performance or return consistent with those risks.

The Council's treasury management function operates in accordance with the CIPFA Treasury Management Code of Practice (the TM Code) and Prudential Code. The TM Code requires authorities to nominate a body within the organisation to be responsible for scrutiny of treasury management activity.

Summary of Work

The Committee have reviewed the Treasury Risk Management arrangements including the Council's:

- Treasury Management Strategy and Policy.
- Treasury Management Practices.
- Treasury management reporting and monitoring.

Performance Management

It is essential for the Council to have a performance management framework in place which effectively measures and reports success in delivering the key priorities that have been set.

Summary of Work

The Committee received update from the Leader in September 2021 as part of the first Cabinet Member assurance session on the development of the Council's Delivery Plan, which included the Council's Transformation Plan.

Updates on key issues were also obtained from each Cabinet Member during the monthly assurance sessions.

Statement of Accounts, External Audit, Inspection and Assurance

This area of work covers external providers of assurance including external audit, which is the key external provider of assurance for financial stewardship and accountability.

Statement of Accounts External Audit

The Committee has a duty to scrutinise the Council's financial and non-financial performance, to the extent that it affects the Council's exposure to risk and the control environment, and to oversee the financial reporting process. It also has the responsibility to approve the Council's Statement of Accounts (SOA) and to consider the external auditor's annual letter, relevant reports and the report to those charged with governance.

External audit gives an independent view of the stewardship and accountability roles of the Council. The duties and powers of the external auditor are set out in statute and in the Audit Commission's statutory code of practice.

Summary of work

In March 2021 the Committee reviewed and agreed the accounting policies on which the 2020-21 SOA have been prepared.

The CIPFA Financial Management Capability Report – Five Star Assessment Update – Final Assessment June 2021 – was reviewed by the Committee in July 2021. This commented that "Birmingham has moved beyond sound financial management towards highly effective financial management capability". The high-level commentary noted:

- Strong overall progress made since 2018-19 assessment – we have a high level of confidence that the TOM Project Board will deliver an optimal Finance structure and overarching model that will make Birmingham a Finance 'centre of excellence'.
- Financial management has been significantly transformed.
- Financial resilience now moderate.
- The Council has now achieved a three star rating from CIPFA's five star global model.

- Substantial improvements have been made to address the critical priority areas highlighted in 2018-19 including accountability for financial performance, the setting of a robust financial strategy, in-year reliability and forecasting and strengthening of financial discipline throughout the organisation
- Significant potential to improve further –towards four stars within 18 months – September/October 2022 given current level of progression

Throughout the year the Committee received reports from the Council’s external auditors, detailing their work plans and the progress they had made. The Committee has monitored and received regular updates on the progress made in discharging any recommendations made by the external auditor.

The 2020-21 draft accounts were opened for public inspection on 1 July 2021 for a period of 30 working days. The final accounts were presented at the Committee’s October meeting for approval together with the External Auditors Findings Report setting out the findings and conclusions arising from their audit.

The Council’s External Audit concluded within their *Audit Findings Report Year ending 31 March 2021*

Conclusion:

Financial Statements

Our audit of your financial Statements is ongoing, and subject to outstanding queries being resolved; we anticipate issuing an unqualified opinion following the Audit Committee meeting on 19th October 2021.

Value for Money Arrangements

“We have not yet completed all our VFM work and are not expecting to be in a position to issue our Auditors Annual Report. An audit letter explaining the reasons for the delay was presented to the September Audit Committee. We are intending to issue our Auditor Annual Report by 30th November 2021. This is in advance of the National Audit Office’s revised deadlines, which requires the Auditor’s Annual Report to be issued no more than three months after the date of the opinion on the financial transactions (which is likely to be January 2022 in Birmingham’s case). At the time of writing this report, we have substantively completed our overall review of the Council’s arrangements covering the NAO’s specific reporting criteria of ‘Improving Economy Efficiency and Effectiveness’, ‘Financial Sustainability’, and ‘Governance’. We are currently working through our final queries in these areas.

As part of our work, we have considered whether there are any risks of significant weakness in the Council’s arrangements for securing economy, efficiency, and effectiveness in its use of resources. At the time of writing this report we have identified the risk set out in the table below. Two of these risk (relating to the Council’s SEND service and out IT Audit) have been identified since the issue of our Audit Plan. Our work on these risks is underway and an update is set out below.”

Although, at the time of writing, the External Auditor had substantially completed their audit, they were still finalising their assessment of any potential impact on the accounts arising from post year-end events. This work is expected to be completed imminently and the accounts formally agreed.

Local Government and Social Care Ombudsman and the Housing Ombudsman Annual Review 2019/20

In line with the agreed terms of reference the Audit Committee receive reports for the Ombudsman and seek assurance that lessons learnt are acted upon.

Complaints need to be used to influence service improvement and therefore to increase customer satisfaction and to highlight areas where controls may be failing.

Summary of work

In January 2021 the Committee received an update on the Ombudsman complaint concerning Birmingham Children's Trust – concerning the failure to recognise the Complainant and her partner as family and friend carers when a private fostering arrangement ended. The Ombudsman found fault causing injustice, and that the complainant had to spend significant sums of money to resolve issues, they missed out on the financial and practical support which they would have been entitled to, and the child spent over two years in a placement that was not legally secure. Recommendations were made to remedy the injustice caused, including the award of compensation in recognition for the uncertainty, distress and frustration caused.

In February 2021 the Committee reviewed the Local Government and Social Care Ombudsman and Housing Ombudsman annual report summarising the work as independent arbiter of complaints about local government administration. Seeking assurance that lessons are being learnt and process improvements made.

In July 2021 the Committee received updates on the Ombudsman complaint concerning the home to school transport department. The complaint related to the Council's handling and consideration of applications and subsequent appeals for home to school transport.

The Ombudsman found fault causing injustice in the 2 complaints received, and due to the faults being very similar it is possible that other families have been similarly affected. Recommendations have been made to remedy the injustice caused, including the award of compensation in recognition for the stress and inconvenience caused

Internal Audit and Counter Fraud

One of the Committee's key roles is to review and monitor the work of Internal Audit (IA). The Public Sector Internal Audit Standards (PSIAS) set out the requirements for Internal Audit, and the Audit Charter sets out the Council's terms of reference for the service. External and internal assessments of Internal Audit under the PSIAS and its Quality Assurance and Improvement Plan (QAIP) help the Committee assess the performance and effectiveness of the service.

The Accounts and Audit Regulations 2015 state that local authorities must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. The PSIAS require that the responsibility for the management of Internal Audit is set with the Board. In practical terms, at the Council, this Board responsibility is vested in the Audit Committee, Section 151 Officer, and Monitoring Officer, who exercise their Board responsibility via the Constitution and the associated policies and procedures.

Summary of work

The service affects the achievement of corporate objectives by bringing a systematic disciplined approach to improve the effectiveness of risk management control and governance processes and is an important part of the Council's governance and control framework.

The Audit Committee agreed:

- the Internal Audit Charter.
- the Internal Audit Annual Workplan.
- performance updates.

In June 2021 the Committee received the Annual Report from the Assistant Director Audit and Risk Management. The report gave a reasonable assurance on the core systems of internal controls evaluated. It also detailed the response following the effects of the COVID-19 Pandemic and gave assurances resources were prioritised and concentrated on emerging issues to ensure that significant systems and risks were appropriately targeted.

As in any large organisation some significant issues that required action were identified. All significant issues have been reported to the appropriate Director during the year. Significant issues are also brought to the attention of the Committee to monitor and ensure the agreed actions were progressed.

Internal Audit continue to coordinate counter fraud activities in line with the Counter Fraud Strategy. During the year the Audit Committee received the Internal Audit Annual Fraud Report containing an assurance on the systems for preventing and detecting fraud across the Council.

Conclusion

An Audit Committee is central to the provision of effective corporate governance. It is important that local authorities have independent assurance about the mechanisms underpinning their governance arrangements. It is recognised that high performing councils develop effective financial and non-financial control mechanisms through the ongoing liaison and development of expertise made available by the establishment of an Audit Committee, meeting on a regular cycle, with terms of reference focussed on the key audit, control and risk management areas critical to the Council's performance.

The work of the Committee supports the Council's aim to improve its efficiency and effectiveness. In common with the requirement for Overview & Scrutiny

Committees/Panels, and in accordance with CIPFA guidance, the Committee is politically balanced and does not have Executive membership.

Having considered the available guidance, the terms of reference and duties of the Audit Committee, the work undertaken and assurances sought, it is my assessment that the Committee has carried out its roles effectively and provided effective challenge across a range of governance related issues.

Finally, I offer my thanks and appreciation to all Members of the Committee for their proactive contributions which have continued to facilitate constructive challenge; Officers for their support and help in carrying out our role; and the External Auditor for their constructive engagement, contributions and responses.

Councillor Fred Grindrod
Chair of the Audit Committee

Appendix A – List of Reports to Audit Committee by Date

20th October 2020

ASSURANCE SESSION – DEPUTY LEADERS
PORTFOLIO
verbal

- Q&A around Portfolio and Risk Managements (the Director of Digital & Customer Services Support)
- Governance on the Delivery Plan (Chief Exec)
- Implications of leaving the EU – BCC Brexit Readiness Programme.
- Information on retrospective purchase orders

RETROSPECTIVE PURCHASE ORDERS
Report of the Interim Chief Finance Officer

FINANCIAL STATEMENTS – SENIOR OFFICER
NOTE
Report of the Interim Chief Finance Officer

- Updated Note on Senior Officer remuneration to be included in the Council's Financial Statements

25th November 2020

ANNUAL GOVERNANCE STATEMENT
Report of the Interim Chief Finance Officer

- Update on the Annual Governance Statement for approval by Members for inclusion in the Statement of Accounts

STATEMENT OF ACCOUNTS 2019/20
Report of the Interim Chief Finance Officer

- Council's Financial Statements for approval by Members and the external auditor's Audit Findings report

ASSURANCE SESSION – CABINET MEMBER
FINANCE & RESOURCES PORTFOLIO
The Cabinet Member of Finance & Resources with the Director of Human Resources

- Assurance on key areas within the Cabinet Member's portfolio

RETROSPECTIVE PURCHASE ORDERS
Report of the Interim Chief Finance Officer

- Information on retrospective purchase orders

INDEPENDENT ADVISOR TO AUDIT
COMMITTEE
Report of the Assistant Director, Audit & Risk Management

- To consult the committee on future requirements

RISK MANAGEMENT UPDATE
Report of the Assistant Director, Audit & Risk Management

- Update Members on the management of strategic risks and implementation of the Risk Management Framework

BIRMINGHAM AUDIT – HALF YEAR UPDATE
REPORT 2020/21
Report of the Assistant Director, Audit & Risk Management

- Provide Members with information on outputs and performance measures in relation to the provision of the internal audit service during the first half of 2020/21

Appendix A – List of Reports to Audit Committee by Date

26th January 2021

ASSURANCE SESSION – CABINET MEMBER
FINANCE & RESOURCES PORTFOLIO

Verbal update

Report of the Cabinet Member for Finance &
Resources with the Director of Human
Resources

- Assurance on key areas within the Cabinet Member's portfolio

RISK MANAGEMENT UPDATE

Report of the Assistant Director Audit and Risk
Management

- Update Members on the management of strategic risks and implementation of the Risk Management Framework

BIRMINGHAM AUDIT – HALF YEAR UPDATE
REPORT 2020/21

Report of the Assistant Director, Audit & Risk
Management

- Provide Members with information on outputs and performance measures in relation to the provision of the internal audit service during the first half of 2020/21

TREASURY RISK MANAGEMENT
ARRANGEMENTS

Report of the Interim Head of Capital and
Treasury Management

- Provide an update to members on the Council's treasury risk management arrangements

AUDIT FINDINGS REPORT

Report of the Interim Chief Finance Officer

- Update of the External Auditors Audit Findings Report and provides details of management responses to the recommendations from the report

ANNUAL AUDIT LETTER

Report of the Interim Chief Finance Officer

- members to consider and note the External Auditor's Annual Audit Letter

OMBUDSMAN REPORT CONCERNING
COMPLAINT ABOUT BIRMINGHAM CHILDREN'S
TRUST – RESPONSE TO THE PUBLIC REPORT

Report of the Chief Executive Birmingham
Children's Trust

- Update on the response to the Ombudsman report concerning the Children's Trust

ASSURANCE SESSION – CABINET MEMBER
CHILDREN'S WELLBEING PORTFOLIO

Report of the Cabinet Member for Children's
Wellbeing
Verbal discussion

- Assurance on key areas within the Cabinet Member's portfolio

22nd February 2021

ASSURANCE SESSION – CABINET MEMBER
HOMES & NEIGHBOURHOODS PORTFOLIO

Report of the Cabinet Member for Homes &
Neighbourhoods with the Director for
Neighbourhoods

- Assurance on key areas within the Cabinet Member's portfolio

Appendix A – List of Reports to Audit Committee by Date

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| AUDIT PROGRESS REPORT AND SECTOR UPDATE
Report of the External Auditors | <ul style="list-style-type: none">• Progress report from the External Auditors |
| THE LOCAL GOVERNANCE AND SOCIAL CARE OMBUDSMAN AND THE HOUSING OMBUDSMAN ANNUAL REVIEW 2019/20
Report of the Interim Chief Executive | <ul style="list-style-type: none">• Report summarising the Ombudsman’s work as independent arbiter of complaints about local government administration. |
| PUBLIC SECTOR INTERNAL AUDIT STANDARDS
Report of the Assistant Director Audit and Risk Management | <ul style="list-style-type: none">• Inform members the requirements of the Public Sector Internal Audit Standards and obtain approval to the proposed external compliance review |

30th March 2021

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| ASSURANCE SESSION – CABINET MEMBER TRANSPORTATION & ENVIRONMENT PORTFOLIO
Report of the Cabinet Member Transportation & Environment with the Director of Inclusive Growth. | <ul style="list-style-type: none">• Assurance on key areas within the Cabinet Member’s portfolio |
| BIRMINGHAM AUDIT INTERNAL AUDIT PLAN 2021/22
Report of the Assistant Director Audit and Risk Management | <ul style="list-style-type: none">• To gain approval of the 2021/22 proposed internal audit plan |
| AUDIT FINDINGS REPORT - UPDATE
Report of the Interim Chief Finance Officer | <ul style="list-style-type: none">• Provide updates on progress in implementing actions to meet the recommendations also identified in Appendix 1. |
| INFORMING THE AUDIT RISK ASSESSMENT – GROUP COMPANY GOVERNANCE
Report of the Interim Chief Finance Officer | <ul style="list-style-type: none">• Members to consider responses from the Council’s group companies on a questionnaire on their Audit Risk Assessment. |
| ADOPTION OF ACCOUNTING POLICES 2020/21
Report of the Interim Chief Finance Officer | <ul style="list-style-type: none">• Approval of the accounting policies adopted for the completion of the Council’s accounts for 2020/21. |
| EXTERNAL AUDITORS - AUDIT PLAN 2020/21
Report of the External Auditors | <ul style="list-style-type: none">• External Audit plan and Value for Money risks |
| EXTERNAL AUDITORS - INFORMING THE AUDIT RISK ASSESSMENT
Report of the External Auditors | <ul style="list-style-type: none">• External Audit risk assessment |

27th April 2021

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| RISK MANAGEMENT UPDATE
Report of the Assistant Director Audit and Risk Management | <ul style="list-style-type: none">• Update Members on the management of strategic risks and implementation of the Risk Management Framework |
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Appendix A – List of Reports to Audit Committee by Date

BCC APPROACH TO SIGNIFICANT ESTIMATES IN THE 2020/21 STATEMENT OF ACCOUNTS
Report of the Interim Chief Finance Officer

- To notify Members of
 - a change in international standards on auditing that will impact the approach to auditing of estimates
 - the approach planned for significant accounting estimates in the 2020/21 Statement of Account.

EXTERNAL AUDIT PROGRESS REPORT
Verbal update of the External Auditors

- External Audit progress report and sector update

ASSURANCE SESSION – CABINET MEMBER HEALTH & SOCIAL CARE PORTFOLIO
Report of the Cabinet Member for Health & Social Care with the Interim Chief Executive and the Interim Director of Adult Social Care

- Assurance on key areas within the Cabinet Member's portfolio

ASSURANCE SESSION – CABINET MEMBER SOCIAL INCLUSION, COMMUNITY SAFETY & EQUALITIES PORTFOLIO
Report of the Cabinet Member for Social Inclusion, Community Safety & Equalities with the Assistant Chief Executive

- Assurance on key areas within the Cabinet Member's portfolio

29th June 2021

ASSURANCE SESSION – CABINET MEMBER STREET SCENE & PARKS PORTFOLIO
Report of the Cabinet Member for Street Scene & Parks with the Director of Neighbourhoods

- Assurance on key areas within the Cabinet Member's portfolio

BIRMINGHAM AUDIT ANNUAL REPORT 2020/21
Report of the Assistant Director Audit and Risk Management

- Provided Members with information on the work and performance of Internal Audit during 2020/21, together with an overall opinion on the effectiveness of the systems of internal control.

ANNUAL GOVERNANCE STATEMENT 2020/21
Report of the Interim Director of Council Management

- Part of the Statement of Accounts and report on the Council's internal control regime.

CIPFA FINANCIAL MANAGEMENT CODE SELF-ASSESSMENT
Report of the Interim Director of Council Management.

- To inform Members of the requirements of the CIPFA Financial Management Code, the results of the Council's self-assessment and action being taken

DRAFT STATEMENT OF ACCOUNTS 2020/21 PROCESS & TIMINGS BRIEFING
Report of the Interim Director of Council Management.

- Update on the Draft Statement of Accounts 2020/21

Appendix A – List of Reports to Audit Committee by Date

AUDIT FINDINGS REPORT UPDATE
Report of the Interim Director of Council
Management

- Provide updates on the progress of implementing actions.

26th July 2021

APPOINTMENT OF THE INDEPENDENT
ADVISOR TO AUDIT COMMITTEE
Verbal update

- Provide an update to the Committee on the appointment of the Independent Advisor

ASSURANCE SESSION – CABINET MEMBER
EDUCATION, SKILLS & CULTURE PORTFOLIO
Report of the Cabinet Member for Education,
Skills and Culture with the Interim Director of
Education & Skills

- Assurance on key areas within the Cabinet Member's portfolio

OMBUDSMAN REPORT CONCERNING A
COMPLAINT ABOUT HOME TO SCHOOL
TRANSPORT DEPARTMENT
Report of the Interim Director of Education &
Skills

- To brief the committee on the Ombudsman's report findings and recommendations

RISK MANAGEMENT UPDATE
Report of the Assistant Director, Audit & Risk
Management

- Update Members on the management of strategic risks and implementation of the Risk Management Framework

EXTERNAL AUDITORS PROGRESS REPORT
Report of the External Auditors

- External Audit progress report and sector update

CIPFA FINANCIAL MANAGEMENT CAPABILITY
REPORT (FMCR) – FIVE STAR ASSESSMENT
UPDATE – FINAL ASSESSMENT JUNE 2021
Information update

- Update on the Five Star Assessment

30th September 2021

APPOINTMENT OF THE INDEPENDENT
ADVISOR TO AUDIT COMMITTEE
Verbal update

- Provide an update to the Committee on the appointment of the Independent Advisor

STATEMENT OF ACCOUNTS 2020/21 & AFR
PROGRESS REPORT
Report of Director of Council Management

- To brief the Committee on the progress of the audit of the draft Statement of Accounts 2020/21

EXTERNAL AUDITORS PROGRESS UPDATE
Report of the External Auditors

- Update of external audit findings

ASSURANCE SESSION – THE LEADER'S
PORTFOLIO (including the Council's
Transformation Plan)
Verbal Discussion

- Assurance on key areas within the Cabinet Member's portfolio

EQUAL PAY UPDATE

Report of the Director of Council Management
and the City Solicitor and Monitoring Officer

- Update on equal pay claims