

Birmingham City Council

Audit Committee

18 October 2023



Commissioner's Review

Commissioners have reviewed the documents presented to the Committee. In the time available we can only note the contents. In the next period, Commissioners intend to meet the AD Audit and fully understand the approach that is being followed in promoting an acceptable Audit programme to the Committee and the level of resources available to deliver it. In the first 6 months, it will be essential to review the Committees terms of reference to ensure that it meets CIPFA's best practice guidance, review the mandatory training requirements for Members to ensure they are equipped to undertake this essential role and ensure that, as of right, the Committee can require its reports and recommendations to be fully considered by Cabinet and Council as appropriate. It will be important to ensure that where High Priority audit recommendations are not actioned and implemented within the specified timetable, that the responsible Cabinet Member and officers attend the Committee in person to explain the position.

In the first period it will also be necessary to comprehensively review the approach to identifying and mitigating risk in a real time environment. It is already clear from the first cycle of reports that this is not presently the case across the Council as a whole.

Finally, it has been drawn to our attention that the Committee has had difficulty in ensuring all relevant documentation is available to it to enable the Committee to properly discharge its duty. If accurate, this position will need to be rectified as a matter of urgency. The Committee and its members collectively and individually, will play a crucial role in the road to improvement.