

# **Annual Report - Chair of Audit**

## **Committee to City Council**

**2<sup>nd</sup> February 2021**





## 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 2019 and September 2020. It describes the purpose and core functions of the Council's Audit Committee and summarises the assurance activities undertaken; this includes:

- A Review of the Effectiveness of the Audit Committee:
  - Ways of working.
  - Strengthening assurance arrangements.
- Assurance Statements and Governance:
  - Approving and monitoring the Annual Governance Statement.
  - Receiving Assurance updates.
- 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.
  - Reviewed the value money concerns raised by the external auditor.
  - Reviewed the Local Government and Social Care ombudsman annual report ensuring 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 Committees**

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 processes.

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 Josh Jones  
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 cancel the March 2020 meeting and move to virtual meetings from June 2020.

## **Audit Committee - Work Undertaken September 2019 and September 2020**

### **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 develop the Committee and ensure its efficiency and effectiveness in fulfilling its terms of reference, as approved by Council, an independent assessment against CIPFA's recommended best practice framework for Audit Committees has been completed.

This assessment identified many areas of good practice, including:

- A clear term of reference which sets out the Audit Committee's purpose.
- Access to all 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.

Additionally, it set out a number of recommendations to further develop the effectiveness of the Committee, including:

- Production of an annual report to Full Council, setting out the work of the Audit Committee and demonstrating the effectiveness of the Committee.
- Appointment of an independent advisor, to develop and enhance skills
- Seeking assurance from Cabinet Members on the management of key risks and effectiveness of internal controls.
- Introducing greater capacity by increasing the number of meetings.
- Identification of any skill gaps and developing a training programme

These recommendations have been accepted and are being implemented.

## **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 draft Statement of Accounts for 2018-19 including the AGS were reviewed by Committee on 24<sup>th</sup> September 2019. The AGS detailed eight significant governance issues:

- Financial Resilience.
- Major Projects and Partnership Working.
- The Improvement Agenda.
- Homelessness and Safety Implications for Tower Blocks.
- Asset Condition and Sufficiency.
- Commonwealth Games.
- Workforce.
- Contract Management.

Within the letter of representation issued by the then Acting Chief Executive 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. During the year we have continued to monitor progress in addressing these.

The Council's draft Statement of Accounts and AGS for 2019-20 were reviewed by Committee on 29<sup>th</sup> September 2020.

## **Governance of Group Companies**

Good governance of those companies in which the Council has an interest 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.

### **Summary of Work**

The Audit Committee reviewed the Group Accounts included within the Council's Financial Statements and received assurance that the Cabinet Committee – Group Company Governance have not raised any significant concerns from the yearly "Group Boundary" exercise. 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.

## **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 in relation to the Council most significant risks. In January 2020 the Committee agreed the revised Risk Management Framework. The previous Risk Register was subject to a fundamental review and risks and opportunity restated using a PESTEL analysis to ensure the strategic issues facing the Council were identified.

During the year the Committee has obtained updates on risks and monitored the control environment, including:

- The Early Years and Wellbeing Contract.
- Travel Assist / Home to school Transport.
- Equal Pay.

### **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 2020 as part of the first Cabinet Member assurance session on the development of the Council's Delivery Plan. An additional update was provided by the Interim Chief Executive setting out the proposed governance arrangements.

### **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**

Throughout the year the Committee received reports from the Council's external auditors, detailing their work plans and the progress they had made. The audit plan followed the approach of previous years and the external auditors discussed key audit risks with the Committee. The Committee has monitored and received regular updates on the progress made in discharging any recommendations made by the external auditor.

In January 2020 the Committee reviewed and agreed the accounting policies on which the 2019-20 annual accounts have been prepared.

The Council's External Audit concluded:

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*Grant Thornton's- The Audit Findings Report Year ending 31 March 2019*

*Conclusion We received a good quality set of financial statements on 31 May in line with the statutory deadline. The working papers supporting the accounts have been fit for purpose and we appreciate the support that the Finance Team has given us throughout the audit.*

*Our audit has identified seven adjusted errors. Further details are provided in Appendix C. Our audit has identified two non-material unadjusted errors. Further details are provided within the private section of our Audit Findings Report.*

*We are planning to issue an unqualified opinion on the financial statements. Our enhanced audit report will include an Emphasis of Matter paragraph in relation to the disclosure of the uncertainties surrounding the volume and timing of any future equal pay claims.*

*We are planning to issue a qualified 'except for' Value for Money (VfM) conclusion. This is because, apart from the weaknesses in arrangements which we have identified in relation to Governance and the Waste Service, we are satisfied that, in all significant respects, the Council has put in place proper arrangement for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2019.*

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The 2019-20 draft accounts were signed on 28 August 2020 in line with the revised statutory deadline. The accounts were opened for public inspection on 1 September 2020 for a period of 30 working days, ending on 12 October 2020. Questions on or objections to the accounts may be raised with the external auditor during the period of public inspection. The final accounts were presented at the Committee's November meeting for approval together with the External Auditors Findings Report setting out the findings and conclusions arising from their audit. Whilst the external auditor's fieldwork was substantially complete several queries remained outstanding. These outstanding queries were subsequently resolved, and the Final accounts formally agreed under Chairs delegation on 7<sup>th</sup> January 2021.

Within their Annual Audit Letter, the council's External Auditors identified six key VFM risks within their audit plan for 2018-19:

- Finance.
- Governance and the Waste Service.
- HMMPFI (Highways Maintenance and Management PFI) Contract.
- Commonwealth Games.
- Services for Vulnerable Children.
- Improvement Panel.

They concluded that:

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*Grant Thornton - The Annual Audit Letter for year ending 31 March 2019*

*Overall Value for Money conclusion We are satisfied that, in all significant respects, except for the matter we identified below, the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2019.*

*We identified in our initial risk assessment that the key risk is that the Council fails to implement adequate governance arrangements. In particular, in relation to the waste dispute in order to minimise potential industrial action.*

*The independent review was originally due to report in September 2019 and the Council intend to wait for this report before making decisions about the future operating model for the Waste service. We therefore did not yet have sufficient information to conclude that this risk had been sufficiently mitigated and concerns still existed over the effectiveness of industrial relations.*

*We concluded that these matters are evidence of weakness in informed decision making: acting in the public interest through demonstrating and applying principles and values of sound governance.*

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## **Local Government and Social Care Ombudsman**

Each year all local authorities are provided with a letter from the Ombudsman (LGO) and a report covering their performance with regard to dealing with complaints in the previous financial year.

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**

The Committee received an update on the Ombudsman complaint concerning refuse collection and the improvement work that was already underway. The Local Government and Social Care Ombudsman found maladministration and injustice in respect to a large number of complaints about missed collections and problems with the service. These complaints were not limited to one particular area but cover the whole of the city. The Ombudsman set out a series of recommendations including the

award of compensation to a number of residents in recognition of the frustration and difficulties the problems have caused.

In January 2020 the Committee also reviewed the Local Government and Social Care Ombudsman annual report summarising his work as independent arbiter of complaints about local government administration. Seeking assurance that lessons are being learnt and process improvements made.

### **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 2020 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. As in any large organisation, a number significant issues that required action were identified. These significant issues have been reported to the appropriate Director and were 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. Counter fraud activities had made significant contributions and savings to the Council. 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, and the work undertaken, 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**

### **24<sup>th</sup> Sept 2019**

STATEMENT OF ACCOUNTS 2018-19  
Report of the Strategic Director for Finance

- Statement of Accounts
- Grant Thornton's Finding Report
- Letter of Representation from the Chief Finance Officer
- Progress against Grant Thornton's Recommendations

AUDIT FINDING REPORT – RESPONSE TO  
RECOMMENDATION  
Report of the Strategic Director for Finance

BIRMINGHAM AUDIT ANNUAL FRAUD REPORT  
2018-19.  
Report of the Assistant Director Audit and Risk  
Management

- Summary on how the risk of fraud is being managed

OMBUDSMAN REPORT CONCERNING A  
COMPLAINT ABOUT REFUSE COLLECTIONS  
Report of the Chief Executive and the Assistant  
Director, Street Scene

- Update on residents' complaints on the Council repeatedly failing to collect household waste, recycling or garden waste.

### **16th Dec 2019**

CORPORATE RISK REGISTER UPDATE  
Report of the Assistant Director Audit and Risk  
Management

- Update on management of risks and issues contained within the Corporate Risk Register

BIRMINGHAM AUDIT HALF YEAR UPDATE  
REPORT 2019-20  
management of risks and issues contained  
within the Corporate Risk Register

- Progress in delivering the Internal Audit Plan and significant findings to date

GRANT THORNTON – ANNUAL AUDIT LETTER  
Report of the Interim Chief Finance Officer

- External Audit Annual Findings Letter

GRANT THORNTON – EXTERNAL AUDITOR  
UPDATE

- Redmond Review update

AUDIT FINDINGS REPORT RECOMMENDATIONS  
– PROGRESS REPORT  
Report of the Interim Chief Finance Officer

- Progress against Grant Thornton's Recommendations

### **28th Jan 2020**

LOCAL GOVERNMENT AND SOCIAL CARE  
OMBUDSMAN'S ANNUAL REVIEW 2018-19  
Report of the Chief Executive

- Summary of the Local Government and Social Care Ombudsman's Annual Report

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AUDIT COMMITTEE – FUTURE WAYS OF WORKING Verbal update	<ul style="list-style-type: none"><li>• Discussion on future assurance activities</li></ul>
GRANT THORTON – EXTERNAL AUDITOR UPDATE	<ul style="list-style-type: none"><li>• External Audit progress report and sector update</li></ul>
GROUP COMPANY GOVERNANCE ASSURANCE – INFORMING THE AUDIT RISK ASSESSMENT Report of the Interim Chief Finance Officer	<ul style="list-style-type: none"><li>• Group company assurance</li></ul>
AUDIT FINDINGS REPORT RECOMMENDATIONS – PROGRESS REPORT Report of the Interim Chief Finance Officer	<ul style="list-style-type: none"><li>• Progress against Grant Thornton's Recommendations</li></ul>
REVISED RISK MANAGEMENT FRAMEWORK Report of the Assistant Director Audit and Risk Management	<ul style="list-style-type: none"><li>• Revised Strategic Risk Management proposal</li></ul>
EQUAL PAY UPDATE Report of the City Solicitor and Monitoring Officer	<ul style="list-style-type: none"><li>• Update on the ongoing liability of the Council in respect of equal pay claims brought under the Equality Act 2010.</li></ul>
EARLY YEARS AND WELLBEING CONTRACT Report of the Director Education and Skills	<ul style="list-style-type: none"><li>• update on the Early Years Health and Wellbeing Services contract and progress made against Internal Audit recommendations.</li></ul>
TRAVEL ASSIST Report of the Director Education and Skills	<ul style="list-style-type: none"><li>• Summary of Internal Audits findings and actions taken</li></ul>

### **24th March 2020**

Meeting Cancelled as a result of the COVID pandemic

### **30th June 2020**

TREASURY RISK MANAGEMENT ARRANGEMENTS Report of the Head of Capital and Treasury Management	<ul style="list-style-type: none"><li>• Update on the Council's treasury risk management arrangements as set out in the Treasury Management Policy, Strategy and treasury management practices</li></ul>
BIRMINGHAM AUDIT ANNUAL REPORT 2019 – 20 Report of the Assistant Director Audit and Risk Management	<ul style="list-style-type: none"><li>• Summary of Internal Audit work and annual opinion on the effectiveness of the systems of internal control</li></ul>
ANNUAL GOVERNANCE STATEMENT 2019 – 20 Report of the Interim Chief Finance Officer	<ul style="list-style-type: none"><li>• Approval of the Annual Governance Statement for inclusion in the 2019/20 Statement of Accounts.</li></ul>

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ADOPTION OF ACCOUNTING POLICES 2019 – 20 Report of the Interim Chief Finance Officer	<ul style="list-style-type: none"><li>• Approval of the accounting policies adopted for the completion of the Council's accounts for 2019/20.</li></ul>
FINANCIAL MONITORING 2020 – 21 Report of the Interim Chief Finance Officer	<ul style="list-style-type: none"><li>• Update on the arrangements put established to monitor the Council's budget and the Covid-19 financial impact.</li></ul>
AUDIT FINDINGS REPORT RECOMMENDATIONS – PROGRESS REPORT Report of the Interim Chief Finance Officer	<ul style="list-style-type: none"><li>• Progress against Grant Thornton's Recommendations</li></ul>
EXTERNAL AUDIT PLAN AND PLAN UPDATE	<ul style="list-style-type: none"><li>• External Audit plan and Value for Money risks</li></ul>
INFORMING THE AUDIT RISK ASSESSMENT	<ul style="list-style-type: none"><li>• External Audit risk assessment</li></ul>

### **28th July 2020**

Audit Committee – Future Ways of Working Report of the Assistant Director Audit and Risk Management	<ul style="list-style-type: none"><li>• Proposals for further enhancing the effectiveness of the Audit Committee</li></ul>
Risk Management Report of the Assistant Director Audit and Risk Management	<ul style="list-style-type: none"><li>• Update on the development of a Strategic Risk Register and implementation of the Risk Management Framework.</li></ul>
AUDIT FINDINGS REPORT RECOMMENDATIONS – PROGRESS REPORT Report of the Interim Chief Finance Officer	<ul style="list-style-type: none"><li>• Progress against Grant Thornton's Recommendations</li></ul>
EXTERNAL AUDIT PROGRESS REPORT	<ul style="list-style-type: none"><li>• External Audit progress report and sector update</li></ul>
PROCESS FOR THE EXIT OF SENIOR OFFICERS Report of the Interim City Solicitor and Monitoring Officer and the Director Human Resources	<ul style="list-style-type: none"><li>• The process followed when Senior Officers leave the organisation and to provide assurance around the governance arrangements</li></ul>

### **29th Sept 2020**

ASSURANCE SESSION – LEADERS PORTFOLIO Verbal	<ul style="list-style-type: none"><li>• Assurance on key areas within the Leaders portfolio</li></ul>
STATEMENT OF ACCOUNTS 2019 – 20 Report of the Interim Chief Finance Officer	<ul style="list-style-type: none"><li>• Draft Statement of Accounts for 2019/20</li></ul>
BIRMINGHAM AUDIT FRAUD REPORT 2019 – 20 Report of the Assistant Director Audit and Risk Management	<ul style="list-style-type: none"><li>• Summary on how the risk of fraud is being managed</li></ul>
EXTERNAL AUDIT PROGRESS REPORT	<ul style="list-style-type: none"><li>• External Audit progress report and sector update</li></ul>