

#### 4.0 Referrals from other Committees

4.1 Any referrals sent to this Committee by Council, including any public questions, petitions and motions, or other committees since the last meeting are listed here, with commentary and a proposed course of action, as appropriate:

Issue	
Referred from	
<i>Details</i>	
<i>Commentary/ Action Proposed</i>	

#### Part 5: Proposed additions and amendments to the work programme since the last meeting:

Item	Proposed Date	Note
Annual Governance Statement	February 2024	
Introduction and Audit Plan	March 2024	
Formal Response to Audit (ISA 260) Recommendations	March 2024	
Statement of Accounts 2022/23 (Audited)	April 2024	
Report of those Charged with Governance (ISA 260)	April 2024	
Community Schools Update	April 2024	

#### Part 6: Audit & Standards Committee Work Programme for municipal year 2023/24:

Date	Item	Author
June 2023	Audit Training	External Facilitator (TBC)
22 June 2023	Internal Audit Tactical Plan 23/24	Linda Hunter (Senior Finance Manager)

Audit and Standards Work Programme 2023-24- Working Copy

	Compliance to International Auditing Standards	Tony Kirkham (Interim Director of Finance and Commercial Services)
	Audit Recommendation Tracker Progress Report	Linda Hunter (Senior Finance Manager)
	Update on Governance Issues outlined in the Annual Governance Statement	David Hollis (Interim General Counsel/Monitoring Officer)
	Summary of Statement of Accounts	Tony Kirkham (Interim Director of Finance and Commercial Services)
	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
	Strategic Risk Update	Helen Molteno (Corporate Risk Manager)
27 July 2023	Internal Audit Annual Fraud Report	Stephen Bower (Finance and Risk Manager)
	Role of the Audit Committee and Training	Claire Sharratt (Senior Finance Manager)
	Update on Improvement Plan and Annual Complaints Report 22/23	Corleen Bygraves-Paul (Service Delivery Manager, Customer Services)
	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
21 September 2023	External Audit Plan 2021/22	External Auditor (EY)
	Annual Internal Audit Report	Linda Hunter (Senior Finance Manager)
	Statement of Accounts 2021/22 (Audited)	Philip Gregory (Director of Finance and Commercial Services)
	Interim Standards Complaints Report (Half Yearly)	David Hollis (Interim General Counsel/Monitoring Officer)

Audit and Standards Work Programme 2023-24- Working Copy

	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
19 October 2023	Workshop to Review Members' Code of Conduct and Complaints Procedure	
19 October 2023	Information Management Annual Report & ICO Audit	Sarah Green (Senior Information Management Officer)
	Work Programme	David Hollis (General Counsel/Monitoring Officer)
23 November 2023	Review of Members' Code of Conduct and Complaints Procedure	David Hollis (General Counsel/Monitoring Officer)
	Annual Ombudsman Report & Update on 23/24 half yearly complaints performance and Complaints Service improvement plan	Corleen Bygraves-Paul (Service Delivery Manager, Customer Services)
	Fargate Containers	David Hollis (General Counsel/Monitoring Officer)
	Work Programme	David Hollis (General Counsel/Monitoring Officer)
11 January 2024	Cancelled	
1 February 2024	Audit Recommendation Tracker Progress Report	Linda Hunter (Senior Finance Manager)
	Annual Governance Statement	David Hollis (General Counsel/Monitoring Officer)
	Work Programme	David Hollis (General Counsel/Monitoring Officer)
	Strategic Risk Reporting	Helen Molteno (Corporate Risk Manager)
21 March 2024	Whistleblowing Policy Review	Elyse Senior-Wadsworth (Head of Human Resources)

Audit and Standards Work Programme 2023-24- Working Copy

	Annual Standards Report	David Hollis (General Counsel/Monitoring Officer)
	Complaints performance and complaints Service improvement plan	Corleen Bygraves-Paul (Service Delivery Manager, Customer Services)
	Formal Response to Audit (ISA 260) Recommendations	Philip Gregory (Director of Finance and Commercial Services)
	Introduction and Audit Plan	KPMG (External Auditor)
	Work Programme	David Hollis (General Counsel/Monitoring Officer)
25 April 2024	Internal Audit Plan 2024/25	Linda Hunter (Senior Finance Manager)
	Compliance to International Auditing Standards	Philip Gregory (Director of Finance and Commercial Services)
	ICO recommendations progress update	Sarah Green (Senior Information Management Officer)
	Statement of Accounts 2022/23 (Audited)	Philip Gregory (Director of Finance and Commercial Services)
	Report of those Charged with Governance (ISA 260)	External Auditor (EY)
	Community Schools Update	Andrew Jones (Director of Education and Skills)
	Work Programme	David Hollis (General Counsel/Monitoring Officer)
July / August 2024	Audit Training	External Facilitator (TBC)
June 2024	Audit Recommendation Tracker Progress Report	Linda Hunter (Senior Finance Manager)
	Strategic Risk Update	Helen Molteno (Corporate Risk Manager)

	Work Programme	David Hollis (General Counsel/Monitoring Officer)

## IMPORTANT INFORMATION FOR REPORT WRITERS

The Audit and Standards Committee provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of the Committee is to provide independent assurance to the Council of the adequacy of the risk management framework and the internal control environment. It provides independent review of Sheffield City Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

The Committee also cover Standards and is primarily responsible for promoting and maintaining high standards of conduct by councillors, independent members, and co-opted members. It is responsible for advising and arranging relevant training for members relating to the requirements of the code of conduct for councillors. The Committee also monitor the Council's complaints process and the Council's response to complaints to the Ombudsman.

The Committee is not an operational committee, so is not focussed on the day to day running of your service. However, its focus is on risk management and governance, so it will want to understand how you manage your key risks, and how you are responding to new challenges and developments. In particular the Committee will be interested in the progress on implementing agreed recommendations from inspection and audit reports, and will want to review your services' outputs and actions in response. You can expect some challenge if deadlines for implementing agreed actions have been missed. Please ensure breakdowns of information are included in your report, as the Committee is interested in the key facts and figures behind areas.

Most Audit and Standards papers are public documents, so use everyday language, and use plain English, don't use acronyms, or jargon and explain any technical terms. Assume the reader knows little about your subject.

Think about how the paper will be interpreted by those who read it including the media.

Use standard format - don't subvert it.

**Ensure** – You convey the key message in the first paragraph not the last.

The report should include –

- ***Summary***
- ***Recommendation (s)***
- ***Introduction***
- ***Background***
- ***Main body of the report (in. legal, financial and all other relevant implications)***

**(report templates are available from Democratic Services)**