
CORPORATE GOVERNANCE AND AUDIT COMMITTEE

Meeting to be held in Civic Hall, Leeds, LS1 1UR on
Friday, 29th July, 2022
at 2.30 pm

MEMBERSHIP

Councillors

G Almass	R Downes	P Harrand
P Truswell		J Shemilt
M Midgley		B Flynn
P Wray (Chair)		
J Dowson		
J Illingworth		

(Linda Wild – Independent Member)

To Note: Please do not attend the meeting in person if you have symptoms of Covid-19 and please follow current public health advice to avoid passing the virus onto other people

Note to observers of the meeting: To remotely observe this meeting, please click on the 'View the Meeting Recording' link which will feature on the meeting's webpage (linked below) ahead of the meeting. The webcast will become available at the commencement of them

<https://democracy.leeds.gov.uk/ieListDocuments.aspx?CId=161&MId=12068&Ver=4>

Agenda compiled by:
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Debbie Oldham

A G E N D A

Item No	Ward	Item Not Open		Page No
1			<p>APPEALS AGAINST REFUSAL OF INSPECTION OF DOCUMENTS</p> <p>To consider any appeals in accordance with Procedure Rule 15.2 of the Access to Information Procedure Rules (in the event of an Appeal the press and public will be excluded).</p> <p>(*In accordance with Procedure Rule 15.2, written notice of an appeal must be received by the Head of Governance Services at least 24 hours before the meeting)</p>	
2			<p>EXEMPT INFORMATION - POSSIBLE EXCLUSION OF THE PRESS AND PUBLIC</p> <p>1 To highlight reports or appendices which officers have identified as containing exempt information, and where officers consider that the public interest in maintaining the exemption outweighs the public interest in disclosing the information, for the reasons outlined in the report.</p> <p>2 To consider whether or not to accept the officers recommendation in respect of the above information.</p> <p>3 If so, to formally pass the following resolution:-</p> <p>RESOLVED – That the press and public be excluded from the meeting during consideration of the following parts of the agenda designated as containing exempt information on the grounds that it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the press and public were present there would be disclosure to them of exempt information, as follows:-</p>	

Item No	Ward	Item Not Open		Page No
3			<p>LATE ITEMS</p> <p>To identify items which have been admitted to the agenda by the Chair for consideration</p> <p>(The special circumstances shall be specified in the minutes)</p>	
4			<p>DECLARATION OF INTERESTS</p> <p>To disclose or draw attention to any interests in accordance with Leeds City Council's 'Councillor Code of Conduct'.</p>	
5			<p>APOLOGIES FOR ABSENCE</p> <p>To receive any apologies for absence from the meeting.</p>	
6			<p>MINUTES OF THE PREVIOUS MEETING</p> <p>To receive the minutes from the previous meeting held on 24th June 2022, for the purposes of approving them as a correct record.</p>	5 - 14
7			<p>MATTERS ARISING FROM THE MINUTES</p> <p>To raise and consider any matters arising from the minutes of the previous meeting.</p>	
8			<p>PROCUREMENT ASSURANCE REPORT 2021/22</p> <p>To consider the annual report of the Head of Procurement and Commercial Services concerning the Council's procurement function which provides assurances that the Council's arrangements are up to date, fit for purpose, effectively communicated and routinely complied with.</p>	15 - 32

Item No	Ward	Item Not Open		Page No
9			<p>INTERIM ANNUAL GOVERNANCE STATEMENT</p> <p>To consider the report of the Chief Officer Financial Services which sets out the annual review of internal control which has been undertaken, and which presents the Interim Annual Governance Statement prior to publication for the purposes of public consultation.</p>	33 - 102
10			<p>DRAFT STATEMENT OF ACCOUNTS</p> <p>To consider the report of the Chief Officer Financial Services which presents for Members' consideration the draft Statement of Accounts.</p>	103 - 108
11			<p>CORPORATE GOVERNANCE AND AUDIT COMMITTEE WORK PROGRAMME 2022/23</p> <p>To consider the report of the Chief Officer Financial Services which presents the Committee's work programme, setting out future business together with details of when items are scheduled to be considered.</p>	109 - 112
12			<p>DATE AND TIME OF NEXT MEETING</p> <p>To note that the date of the next scheduled meeting is 2.00pm, Friday, 30th September 2022.</p>	

Third Party Recording

Recording of this meeting is allowed to enable those not present to see or hear the proceedings either as they take place (or later) and to enable the reporting of those proceedings. A copy of the recording protocol is available from the contacts named on the front of this agenda.

Use of Recordings by Third Parties– code of practice

- a) Any published recording should be accompanied by a statement of when and where the recording was made, the context of the discussion that took place, and a clear identification of the main speakers and their role or title.
- b) Those making recordings must not edit the recording in a way that could lead to misinterpretation or misrepresentation of the proceedings or comments made by attendees. In particular there should be no internal editing of published extracts; recordings may start at any point and end at any point but the material between those points must be complete.

Corporate Governance and Audit Committee

Friday, 24th June, 2022

PRESENT: Councillor P Wray in the Chair
Councillors G Almass, P Harrand,
J Illingworth, J Shemilt, P Truswell,
M Midgley and B Flynn

Linda Wild – Independent Member

- 1 Appeals Against Refusal of Inspection of Documents**
There were no appeals against refusal of inspection of documents.
- 2 Exempt Information - Possible Exclusion of the Press and Public**
There were no exempt items.
- 3 Late Items**
There were no late items.
- 4 Declaration of Interests**
No declarations of interest were made at the meeting.
- 5 Apologies for Absence**
Apologies for absence were received from Councillors R Downes and A Smart.
- 6 Minutes of the previous meeting held on 25th March 2022**
RESOLVED – That the minutes of the meeting held on 25th March 2022 be approved as a correct record.
- 7 Matters arising from the previous minutes**
Members were advised of the following points:
 - Minute 81 - Annual Assurance Report on Customer Contact
Information had been circulated to the then Corporate Governance and Audit Committee. There had been liaison with the Chair of the Scrutiny Board (Strategy and Resources) which has oversight of the action plan.
 - Minute 84 - Internal Audit Plan 2022-23
Information in relation to Covid Grant Fraud had been circulated to the current members of the Committee.
 - Minute 71 – External Audit provided a verbal update to committee.
It was noted that a Briefing Note had been circulated to Members of the Committee setting out the background to the delay in the 2020/21 audit. Grant Thornton was due to resume their 2020/21 audit week commencing 20th June. It was noted that the national issue in relation to accounting for infrastructure assets is still to be resolved. This relates to the de-recognition of undepreciated components when work

is done on existing infrastructure assets. This issue has prevented any further sign-off of the audits of those Councils who have highways assets since it was first raised in January, and as a result up to half of local authority accounts audits for 2020/21 have not yet been signed off. It was noted that the Council's approach to accounting for highways infrastructure assets has been in line with the vast majority of other local authorities. The Committee were advised that subject to a resolution of the issue on infrastructure assets it was anticipated that Grant Thornton's final audit report on 2020/21 accounts would be presented at the September meeting.

The accounting for infrastructure assets issue is also relevant to the 2021/22 draft statement of accounts which are currently being prepared. It was noted that these accounts will be produced in line with the Code which is in force at the time that the draft accounts are approved by the Chief Financial Officer. Therefore, some amendments may be required in relation to the infrastructure assets before the final 2021/22 accounts are approved. It was noted that the draft 2021/22 accounts will be presented for information at the July meeting of the Committee with the final accounts 2021/22 due to be presented at the February 2023 meeting.

Members were informed that the Financial Reporting Council (FRC) as part of its sampling process have selected Grant Thornton's audit of the Council's 2019/20 accounts for a quality inspection. It was noted that this is a review of the audit process rather than a review of the Council's accounts.

8 Internal Audit Update Report March to May 2022

The report of the Chief Officer Financial Services provided a source of assurance that the internal control environment was operating as intended through a summary of the Internal Audit activity for the period from March to May 2022.

The Committee were provided with the following information:

- Internal Audit sit independently within the organisation with no responsibility for the delivery of services in each of the Directorates. This allows the team to review across the whole organisation the systems and processes are working effectively. It was noted that the Audit Plan had been approved by the Committee at the March 2022 meeting.
- Members' attention was drawn to Appendix A which detailed the work undertaken. Section 4 was highlighted as some of the most interesting information for Members to focus on and was a summary of reports issued in the reporting period. It was noted that 11 reports had been issued. Attention was drawn to areas where improvement was required which included the Primary School Audit. It also highlighted some of the follow up reviews which had taken place to provide assurance on the continual improvements being made.

- Other Audit work focussed on areas of work that the team were actively involved in at a point in time. These included projects, programmes and project boards. It was the view of the service that it was better to be part of the ongoing process to provide advice and guidance.
- Section 10 provided the performance of the Internal Audit. One of the key measures was the satisfaction survey which is issued at the end of each audit report. It was noted that great value was placed on this area of performance and in this period the responses were particularly high which reflected well on the service. It was acknowledged that where performance is low this is highlighted to Members and lessons learnt for improvements. The service had received a 70% response rate, which showed that there was a requirement for improvement to this. Although more responses had been received since the report had been produced.
- The quality assurance improvement report which shows the work covered over the course of the year which showed how the service planned to enhance and improve the work that they do. One of the areas was the Recommendation Tracker which has been rolled out across the organisation and will be included in future reports.

In response to questions the Committee were provided with the following information:

- *Payments to providers of home care* – Members were informed there has been some significant staffing and structure changes in this area which had held up some of the measures that the service needed to take forward. With the staffing, structure and pandemic there had been delays in progressing the formal contract and this relates specifically to the area of mental health care. In the meantime, documentation was either inconsistent or there was a lack of documentation to support the agreement of the rates. Members were advised that the recommendation tracker would aid in the follow up on improvements recommended in this area.
- *£150 Energy Support Scheme* – There were 320,000 households which were eligible for energy support in bands A-D. All those who pay by direct debit have received their payment all those who applied through the application form online, the Council is required to do checks to ensure there are no fraudulent claims. A number of the applications were flagged by the ‘Spotlight system’ and checks had to be made to mitigate this. Some had received payment through BACs after confirming that the person on the form is liable for the council tax. It was noted that some have had post office vouchers issued as the Council could not gain assurance regarding the bank account, therefore the voucher was sent to the household. It was noted that 80,000 had not applied who are eligible. Therefore, the Council have used social media to encourage everyone to apply. The 24th June was the last day for people to apply for the payment. For those that have applied, and it is not flagged on the ‘Spotlight system’ they would receive the payment via BAC’s and where flagged a post officer voucher would be sent to the household. A report will be run to see where payments have not been made and their council tax accounts

would be credited, and the council tax bills reissued. It was noted that funding had been provided for administering this. Members were advised that the 'Spotlight system' was a government system run through the Cabinet Office.

- *Actual vs Planned Days of Audit* – In relation to the additional days allocated to Fraud and Corruption it was explained that this was due to the additional work involved with the Covid Grants Scheme which had been a bigger job than anticipated, along with a significant piece of work on Employee Outside Interests.
- *Framework Contracts* – The service looks at aspects wider than finance to ensure arrangements for contracts are managed so the Council is not only getting value for money but also the services that are required.
- *Transformation Programme and Budget Review Group* – Officers offered to provide more detailed information to Members outside the meeting.
- *Budget Action Plans* – These are part of the budget setting process which is monitored and reported to Executive Board on a monthly basis then go to Scrutiny Boards.
- *Customer Satisfaction Questionnaires* – The service is always looking to improve the rate of responses to the requests for feedback from services. A briefing note will be sent to the Committee providing information on services who have not responded in the recent period and outlining the steps that will be taken to improve the response rate further, including the setting of deadlines.
- *Recommendation Tracker* – The tracker will be used for high and medium priority recommendations. Reminders are sent to Directorates prompting the need to update the trackers. Follow up audits are taken where limited or no assurance has been provided, but there needs to be consideration of the right stage to re-assess the service. Timescales for implementation of recommendations are agreed with the service at the point of the report, and efforts are also made to agree the timescale for any follow up audits due.
- *Independence of Internal Audit* – Internal Audit are themselves assessed as part of the Public Sector Internal Audit and Standards and this covers the independence of the service. The last assessment had taken place in December 2021 which they had passed and demonstrated independence.
- *Resources* – Any changes to the Audit Plan are reported to the Committee. The service is currently going through a review, assessing the type of work to be undertaken and the resources required, to ensure that the service remains fit for purpose. The Committee will be informed of the changes

In relation to a point posed by Cllr Illingworth in relation to planning matters, it was suggested by the Chair that this issue should be taken up with the Chief Planning Officer and the relevant Executive Member.

RESOLVED – To:

- a) Receive the Internal Audit Report covering the period from March to May 2022 and note the work undertaken by Internal Audit during this period covered by the report.
- b) Note that there have been no limitations relating in scope and nothing has arisen to compromise the independence of Internal Audit during the reporting period
- c) Receive the report providing information relating to the Monitoring of Urgent Decisions covering this period March to May 2022

9 Counter Fraud Update Report

The report of the Chief Officer Financial Services provided information on the counter fraud activities undertaken by the Internal Audit Service between the period October 2021 and March 2022.

The Committee were informed of the following points:

- The Counter Fraud report was made up of two main sections Reactive and Proactive. Reactive work in relation to concerns raised by staff and members of the public and Proactive work ensuring controls are in place to stop fraud occurring. The proactive work also includes awareness raising of new and emerging fraud risks and to promote counter fraud training.
- Paragraph 5 showed the channels in which staff and members of the public can raise concerns of wrong doing. The table showed referrals received by directorate and type of concern raised between October 2021 and March 2022. It was noted that 23 referrals had been received in this period.
- It was noted that 21 referrals were being investigated as at, 1 April 2021. Investigations are undertaken by Internal Audit, Human Resources, staff within directorates or a combination of all of these. Internal Audit undertake a risk assessment and determine the most appropriate route for investigation. 13 referrals were closed in this period.
- As part of the proactive work the National Fraud Initiative (NFI) is an exercise conducted by the Cabinet Office every two years that matches electronic data within and between public and private sector bodies to prevent and detect fraud and error. Relevant teams within the Council, Internal Audit, Benefits, Housing and Tenancy Fraud have been working through the matches on a risk basis. It was noted that 19 errors had been identified resulting in the recovery of £35k.
- Members were advised that the service continued to undertake post payment assurance on Covid business grants. A separate paper had been produced on this work and circulated to Members.
- A review of the controls within the Direct Payment Audit Team had been undertaken and found fraud and prevention controls to be robust and operating well in practice.
- Included in counter fraud arrangements are to raise awareness to staff of current fraud risks, and the signposting of where to report any concerns. As part of Fraud Awareness Week in November staff were reminded of the counter fraud policies via Insite which included the

updated Whistleblowing Policy and the Counter Fraud and Corruption Strategy.

- A training package had been uploaded to the training system for staff to complete this had been communicated through the Best Council Leadership Team and the Manager communications email. It was noted that 240 people had undertaken the training.
- Part of the role of the service is to review and refresh counter fraud polices and they are currently reviewing the Anti-Money Laundering Policy, which will be included in the next update to the Committee.
- It was noted that there had been no applications for directed surveillance, or covert human intelligence source authorisations in the period.

Responding to questions from the Members the Committee were provided with the following information:

- It was noted that referrals come to the team in the forms of telephone conversations and emails. These are sometimes from people who are unsure of where to raise the concern and the team are used as a conduit to get the concern raised with the most appropriate directorate or person.
- In relation to the table on page 46 of the submitted report the number of referrals can be broken down to show the number of referrals received from staff and those received from members of the public in future reports.
- It is proposed that in future the report would look to include more information in relation to direct payments fraud and frauds within the remit of other teams to provide reassurance to Members that all areas of the Council are being reported.
- It was noted that the Legal officer would look at the use of the Regulatory Investigatory Powers Act.
- Members were advised that in relation to referrals where an investigation has taken place a report was produced at the closure of the referral to Directorates with recommendations for improvements where appropriate.
- Members were advised that most of the money recovered as part of the National Fraud Initiative was related to Housing Benefit and Council Tax Reduction Scheme overpayments and was income that was coming back to the Council.
- It was noted that currently no comparison is undertaken with other Councils due to way different Councils are structured.

RESOLVED – To consider and note the assurances set out in the submitted report.

10 Decision Making Statement of Internal Control

The Chief Officer Financial Services submitted the annual report to the Committee concerning the Council's decision making arrangements.

The committee were informed that the decision-making framework runs throughout the Council's governance arrangements in accordance with the Council's Corporate Governance Code and Framework. It is relevant to openness and engagement, to proportionate, sustainable and realistic decision making, and to developing capacity.

The report provides a significant source of assurance to the Committee on the Council's arrangements for internal control when considering the approval of the Annual Governance Statement, which is due in its interim form, to be brought to the next meeting for consideration.

The appendix to the report followed the cycle of control with the first stage being define and document. It was noted that there are a number of rules, protocols and formal responsibilities to decision making. Members were advised that there have been no significant changes this year to those arrangements from last year.

The second stage is clearly communicated which looks at leadership, advice and guidance, and training for all involved in the decision-making process. The Committee were informed that training had been reintroduced this year, which had ceased due to Covid. Training had been delivered remotely with training given to 330 officers. The training had received positive feedback, however, there was a preference for face to face training going forward.

The next stage of the cycle is to effectively embed the decision making framework. It was noted there were no changes to the part in the cycle.

The report provided the number of decisions taken over the last year. It was noted there had been fewer decisions taken than the previous years and was due to having had to take more decisions in relation to the effect of Covid.

The Committee acknowledged the shift between the number of decisions made by the Director of Resources and Director of Communities, Housing and Environment. This was due to the realignment of Housing from one Directorate to another.

The fourth stage of the cycle requires meaningful monitoring. This is provided through a number of established indicators. Prior to Covid the performance had been good, although this performance had reduced it was now improving. The Committee were advised under the final review and refine stage that arrangements for sample testing decision reports were in their early stages. In addition it is proposed that benchmarking will take place in relation to arrangements in respect of receipt of income to ensure that the framework does not hinder access to grants or other income streams.

The Committee had no further questions.

RESOLVED – To note the positive assurances set out in the Decision Making Statement of Internal Control appended to the report at Appendix A.

11 Governance Arrangements for implementation of the Leeds Best City Ambition

The submitted report of the Chief Officer Strategy and Improvement set out the proposed governance arrangements for implementation of the Best City Ambition.

The Committee were provided with the following information:

- The Best City Ambition was adopted by Full Council in February 2022 and replaces the Best Council Plan in Article 4 of the council's constitution, as part of the budget and policy framework.
- the Best City Ambition will bring together in one place the key priorities for the city through the three pillars of health and wellbeing, inclusive growth and zero carbon, with the mission to tackle poverty and inequality, while improving quality of life for everyone in Leeds.
- Appendix 1 of the submitted report provided more detail on how arrangements would align to the cycle of internal control. This will provide a flexible and inclusive approach to governance which works through and builds upon the arrangements which are already in place.
- The Best City Ambition will continue to underpin the successful work already in place through partnership working and the relationship with citizens. A refreshed and simplified strategic framework to clearly communicate key priorities underneath the three pillars and the actions being pursued to deliver improved outcomes.
- There will be a clearer view about partnerships and delivery mechanisms through which partners are working. A stronger connection between overall city ambitions and delivery in neighbourhoods and communities.
- The Council's established approach to performance management will continue with a new performance framework and set of Key Performance Indicators (KPI's). The success of performance will be evidenced by positive progression against the KPI's, and the Leeds Social Progress Index.
- It was agreed at Full Council that 2022/23 will be a transitional year allowing time for further development work on supporting performance, strategy and partnerships.

In response to a question from the Committee it was noted that the Best City Ambition had been shared with the West Yorkshire Combined Authority (WYCA), as it now replaces the Best Council Plan as the overall framework within which the priorities for the city are articulated. WYCA, working with local authority partners in the first instance, are developing an overall plan for West Yorkshire, which like the Best City Ambition is likely to encompass issues beyond economic development such as health and the environment, again the Ambition frames our input into this work. The Chair requested that a briefing note be

circulated to Members setting out arrangements for liaison with WYCA in relation to the Best City Ambition.

It was the view of the Committee that Scrutiny Boards should receive trend information to ensure progression or lack of it, to allow for meaningful monitoring against the KPI's. It was suggested that benchmarking with core cities would be useful.

RESOLVED – To consider and note the governance arrangements outline in relation to the Best City Ambition.

12 Annual Report of Corporate Governance and Audit Committee
The report of the Chief Officer Financial Services set out the draft annual report of the Corporate Governance and Audit Committee for 2021/22 municipal year.

The report showed how the Committee had discharged its responsibilities in accordance with guidance published by the Chartered Institute of Public Finance and Accountancy (CIPFA).

It was noted that a copy of the draft report had been shared with previous members of the Committee and had received favourable comments. Following a request from the committee in March, a brief analysis of the way in which the Committee complies with the CIPFA position statement was appended to the report at Appendix B.

In relation to the attached Corporate Governance and Audit Committee draft report it was noted that there had not been a certification of housing benefit grant claims received within the reporting period.

Members had no further points make.

RESOLVED - To

- a) Note the assurance set out in the report that the Committee complies with CIPFA's Position Statement: Audit Committee in Local Authorities and Police and:
- b) Approve the draft annual report attached at Appendix A of the submitted report and to authorise the Chair of the Committee to sign on their behalf.

13 Corporate Governance and Audit Committee Work Programme 2022-23

The report of the Chief Officer Financial Services presented the work programme for the Corporate Governance and Audit Committee, setting out future business for the Committee's agenda, together with details of when items will be presented. It also presented a development plan setting out arrangements to develop and extend the Committee's skills and knowledge in relation to core areas identified by CIPFA.

It was noted that the 2022/23 work programme had been agreed at the last Committee meeting in March 2022.

In response to a question from the Committee, it was noted that Whistleblowing was part of the remit for this Committee. Whistleblowing formed part of the Counter Fraud and Corruption reports which were presented to this Committee.

It was noted that whistleblowing comes in different formats usually anonymously to the Head of Audit.

The Chair requested a briefing note on Whistleblowing be circulated to Members of the Committee.

RESOLVED – To:

- a) Consider and approve the work programme and meeting dates at Appendix A
- b) Consider and approve the development plan attached at Appendix B.

14 Date and Time of Next Meeting

To note the next meeting of the Corporate Governance and Audit Committee will be on Friday 29th July 2022 at 2pm in Civic Hall.

Procurement Assurance Report 2021/22

Date: 29th July 2022

Report of: Head of Procurement and Commercial Services

Report to: Corporate Governance and Audit Committee

Will the decision be open for call in? Yes No

Does the report contain confidential or exempt information? Yes No

Brief summary

This is the annual report to the Committee concerning the Council's procurement function.

Recommendations

Members are requested to:

- a) Consider and note the assurances provided in this report from the review, assessment and on-going monitoring carried out;
- b) Note that the Head of Procurement and Commercial Services has reached the opinion that procurement policies and practices are up to date, fit for purpose, and effectively communicate; and
- c) Not the ongoing P2P Review.

What is this report about?

1. The Council's procurement function ensures that the Council is able to deliver the 3 pillars of the Council's Best City Ambition. The goods, works and services we chose to buy and commission, the suppliers we select, the influential relationships we maintain with those suppliers, and the commercial opportunities we offer can help deliver inclusive growth, improve the health and wellbeing of local people, and support the push toward zero carbon.
2. This is the annual report of the Head of Procurement and Commercial Services to the Committee, concerning the Council's procurement function, and provides assurances that the Council's arrangements are up to date, fit for purpose, effectively communicated and routinely complied with.
3. Members are asked to consider the ongoing work to review the Council's entire "procure to payment" processes as part of the Core Business Transformation Programme (the P2P Review) in order maintain effective procurement support, including appropriate training and guidance, and efficient systems and processes.

4. The P2P Review seeks to further improve the efficiency and effectiveness of the Council's procurement, contract management and invoice processing function, in order deliver the key areas of the Council's Procurement Strategy:
 - a) Value for money, and efficiency
 - b) Governance – legal compliance and managing risk
 - c) Social Value and the Real Living Wage
 - d) Commercial opportunities
 - e) Supplier engagement and contract management.

What impact will this proposal have?

5. The report provides assurance as to the effectiveness of the Council's procurement arrangements. Further detail is included in the Procurement Statement (at Appendix A), however of particular note:

- a) Each Directorate is accountable for the procurements that they need in order to secure the outcomes they are responsible for. The Executive Function of setting, supporting and monitoring policies and procedures for managing procurement and purchasing is delegated to the Director of Resources, with further sub-delegation to the Head of Procurement and Commercial Services. Procurement and Commercial Services is accountable for provision of professional support to complex procurement activity.
- b) External spend in 2021/22 was £957,753,222 (a reduction of c£40m on the preceding year which was inflated as a consequence of Covid-related grant and support funding).
- c) A refresh of the Council's Contract Procedure Rules (**CPRs**) is currently underway with a view to (amongst other things) strengthening rules relating to Social Value and contract management, and facilitating a more flexible and responsive approach to low value spend where there is urgency or where spend relates to goods for resale by the Council. CPR training for Council staff continues, including an online interactive tool and guidance document on Insite.
- d) Regarding compliance:
 - i. There have been no formal procurement challenges in the period to which this report relates;
 - ii. On-contract spend remains strong and there is general compliance with procurement policies, with on-contract and compliant expenditure standing at 98.5% for the 2021/22 financial year (up from 95.6% in the previous year); and
 - iii. The number of waivers of CPRs in 2021/22 was 37 (down from 60 in the previous year).
- e) The P2P Review continues, with particular focus on improving contract management and developing best contract management practice across the Council. A P2P Review update is at Appendix B.
- f) A framework for delivering Social Value in all the Council's procurements is now established, with a Social Value Board, Social Value Guidance for Commissioners, and Social Value support from PACS and Social Value Portal. Delivering Social Value is well embedded in the Council's higher-value procurement activity, though there remains work to be done to improve further. Expenditure with local suppliers and SMEs equated to 63.8% of total expenditure in 2021/22 (down from 65.88% in the previous year).

How does this proposal impact the three pillars of the Best City Ambition?

Health and Wellbeing

Inclusive Growth
Page 16

Zero Carbon

6. The Council's procurement function (including in relation to delivering additional Social Value through procurement) ensures that the Council is able to deliver the council's three Key Pillars.
7. The Procurement Strategy was specifically drafted in response to the Best Council Plan, and continues to respond to the Best City Ambition.
8. Individual procurements help deliver the Council's Best City Ambition and breakthrough priorities.

What consultation and engagement has taken place?

Wards affected:		
Have ward members been consulted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

9. A third annual report in relation to Social Value was provided to Strategy and Resources Scrutiny Board in February 2022. In addition, a report updating on contractual performance levers and the proposals to improve contract management best practice was provided to Strategy and Resources Scrutiny Board in June 2022.
10. The annual CPR review involves wider consultation involving commissioners, Internal Audit and Corporate Governance. Third sector representatives are periodically asked whether any barriers exist to small/third sector organisations, and any comments are fed into the document reviews. Third sector representatives and the People's Commissioning Strategic Group also continue to be consulted in respect of Social Value. The Survey of Internal Control received 188 responses from across the Council in relation to procurement controls.
11. The P2P Review has been developed following an LGA facilitated peer-review of the Council's procurement activity (including participation by the Leader and Cllr Scopes (in his former role as Chair of this Committee) and is the subject of Council-wide consultation as part of the Core Business Transformation Programme.
12. Seeking opportunities for procurement savings is subject of oversight by BCT: Financial Challenge.

What are the resource implications?

13. The systems and processes anticipated by the Procurement Strategy (and the documented KPIs) represent an appropriate use of resources and are good value for money. Additionally, the procurement activity supported enables both cashable and non-cashable savings to be made in the commissioning lifecycle.
14. Opportunities to add further value from the Council's procurement activity are currently under consideration.

What are the key risks and how are they being managed?

15. The systems and processes that form part of the Council's procurement framework are currently functioning well. One of the Resources risks relates to risk of procurement challenge. As set out above there have been no formal challenges to procurement activity in the year to date, and work is continually undertaken to ensure the tender evaluation guidance is embedded through training and monitoring.

What are the legal implications?

16. The arrangements put in place through the Procurement Strategy, CPRs and procurement tools and documentation meet all legal requirements.
17. This report is not eligible for call-in.

Options, timescales and measuring success

What other options were considered?

18. This report is a valuable source of assurance for the Committee and enables democratic oversight of the Council's procurement arrangements.
19. Options for improving effectiveness and efficiency of the Council's procurement arrangements are currently under consideration as part of the P2P Review.

How will success be measured?

20. Opportunities for improvement will be measured against "best practice", and the Procurement Strategy KPIs.

What is the timetable and who will be responsible for implementation?

21. The P2P Review is the subject of an action plan to be delivered through to September 2024 (though with a number of actions capable of immediate/earlier implementation).

Appendices

22. A – Procurement Statement
23. B – P2P Review Update

Background papers

24. None

APPENDIX A – PROCUREMENT STATEMENT

1. DEFINE AND DOCUMENT

Procurement activity during 2021/22

- 1.1 Each Directorate is accountable for the procurements that they need in order to secure the outcomes they are responsible for. The Council procures a very wide range of goods, works and services, including front-line services and back-office support. The Council's external spend in 2021/22 was £957,753,222 (a reduction of c£40m on the preceding year which was inflated as a consequence of Covid-related grant and support funding).
- 1.2 The Head of Procurement and Commercial Services (**PACS**) (delegated from Director of Resources) is responsible for setting, supporting and monitoring the Council's policies and procedures for procurement and purchasing.
- 1.3 PACS' limited resources are prioritised to supporting high value and complex (from a risk perspective) activity. The Contracts Procedure Rules (**CPRs**) require Chief Officers to involve and/or consult with PACS for specified procurement activity, and also requires PACS to be informed of the following activity: waivers, extensions, variations of high value contracts, where the template procurement plan or contract management plan is not to be used, breaches of CPRs and where internal service providers are not used. Support provided by PACS includes procurement processes and compliance with procurement legislation, identifying and working with services to reduce off-contract spend, identify procurement savings, and providing check and challenge.
- 1.4 PACS also provides support in respect of lower value procurements by way of:
 - 1.4.1 an e-learning procurement training module for council staff through the Performance and Learning system which gives guidance and training for staff council-wide on how to comply with policy, governance and CPRs when ordering goods and services;
 - 1.4.2 telephone support; and
 - 1.4.1 where non-standard terms and conditions are proposed, the requirement that these are vetted through the commercial team within PACS.

Contracts Procedure Rules

- 1.5 Section 135 of the Local Government Act 1972 requires local authorities to make standing orders for procurement activity, including securing competition and regulating tenders – the **CPRs**. The CPRs form part of the Council's Constitution.
- 1.6 CPRs are updated and strengthened each year to reflect changes in legislation and Council policy. They are currently under review (anticipated to be completed by August 2022), with proposed amendments including:
 - Strengthening the requirement to include social value in all Council contracts regardless of value by cross referencing the requirement to allocate a minimum of 10% of the evaluation criteria to Social Value when procuring a

contract, as required in the Social Value Guidelines for Leeds City Council Commissioners;

- Strengthening Contract Management by making it a requirement that all Officers involved in contract management complete the Contract Management Module in Yortender for all tenders registered on Yortender as a minimum;
- Providing more flexibility to Directorates to establish approved lists of contractors where there is an urgent need to provide goods, works or services to meet statutory requirements which may otherwise result in a legal claim (e.g. housing disrepair) or out of hours emergencies (e.g. a water or gas leak) etc. Individual orders up to a maximum of £25,000 will be allowed provided the process set out in Appendix 3 of CPRs is followed; and
- Extending the number of Exempt Contracts to include goods (or component part thereof) bought for resale that are to be sold through a Council outlet (e.g. the Arium). Any individual order must not exceed £25K.

Procurement Strategy

- 1.7 The Procurement Strategy was adopted by Executive Board on the 26th June 2019 and identifies 5 key areas for procurement. It acknowledges value for money and good governance as the foundation stones of procurement, but also highlights the need to improve engagement with our suppliers and contract management, to be more commercial and to focus on social value.
- 1.8 The Procurement Strategy continues to promote a category management approach to procurement, though notes the resource implications mean that this is compromised in some regards. It also advocates a whole lifecycle approach to contracting, and defines clear roles and responsibilities.

Procurement tools and documents

- 1.9 The key procurement delivery documents and tools are refreshed regularly to reflect legislation and Council policy (e.g. incorporating Social Value provisions). Note that these tools/documents are to be refreshed under the P2P Review to ensure they are user-friendly. In addition, it is anticipated that the new Procurement Bill will be enacted sometime in 2023 and the various procurement delivery documents will need to be further reviewed in such regard.
- 1.10 The Council utilises the e-tendering platform YORtender3, in relation to which PACS provides training and support across the Council with on-site training sessions, phone/email conversations and an on-line interactive tutorial.

Communicating the Procurement Strategy and procurement policies

- 2.1 Each Category team within PACS works closely with commissioning staff within directorates to ensure compliance with CPRs and use of the correct documentation and governance processes. Telephone support is also currently available through PACS. In addition, the Procurement Strategy and toolkits dedicated to procurement and category management (including online training and tutorials, such as in relation to the waiver process and an interactive version of the CPR) are available

on InSite. They are regularly updated, and key changes are further communicated on the InSite carousel.

- 2.3 A cross-council Procurement Practitioner Group meets every 6 weeks to share issues and best practice, and training sessions are organised for procurement staff and commissioners when new significant policy changes (such as the New Procurement Strategy) are implemented. Introductory training is provided to new Members and commissioners.
- 2.4 A P2P Review steering group meets monthly, and feeds updates to the Core Business Transformation Programme board.
- 2.5 However, the recent “Survey of Internal Control” identifies the opportunity to further improve the connectivity between PACS and colleagues undertaking procurement activity in services, particularly in relation to Social Value elements.

3 EFFECTIVELY EMBED

Compliance: On-contract Spend

- 3.1 Despite diverting some resource away from compliance toward more value added activity:
 - 3.1.1 PACS continues to monitor off contract spend through FMS, actively collaborating with colleagues in the wider Council including the Business Support Centre, Corporate Finance and directorates (via their feeder systems) in order to have visibility of non and off-contract spend;
 - 3.1.2 PACS also produces monthly and quarterly reports detailing non and off-contract spend. These reports are used to inform monthly meetings with PACS Category Managers and their meetings with directorate contacts; and
 - 3.1.3 As each directorate is responsible for the for the procurements that they need in order to secure the outcomes they are responsible for, Contract expenditure analysis and compliance is distributed at directorate and service level so that expenditure by directorates with suppliers who do not hold a valid contract is visible and action can be identified and undertaken. Supporting directorates with this reporting has been successful toward reducing non-compliance and ensuring best value is achieved from Council expenditure. Bespoke reporting is available upon request and utilised as a mechanism to further assist services.
- 3.2 This activity has enabled off contract spend to remain at minimum levels compared to total spend. In 2021/22, 98.5% of payments were on contract or compliant with CPR's, up from 2020/21 figure of 96.42% (demonstrating that compliance is well-embedded following hard work over the past 10 years).

Compliance: Waivers

- 3.3 CPRs allow certain rules to be waived in circumstances where relevant Chief Officers consider a course of action to be justified, provided that PACS is consulted before waivers are approved by Chief Officers, and that such waiver decisions are published as Significant Operational Decisions.
- 3.4 Issues relating to the inappropriate use of waivers of CPRs have been the subject of scrutiny by the Committee over many years. However, PACS has supported services to reduce the numbers of waivers each year. In 2021/22, the number of waivers reduced to 37, down from 60 in 2020/21. Aggregate spend in 2021/22 against contracts which were the subject of waivers of CPRs was c£13m, being 1.4% of the total external spend in 2021/22.

Procurement Challenges/Transparency

- 3.5 There have been a number of requests for additional information in response to standstill letters (i.e. the transparency process of providing information to unsuccessful bidders prior to contract award), however none of those requests have developed into formal proceedings challenging decisions by the Council on award of contracts.
- 3.6 CPRs require all spend over £10k to be registered through YORtender3. Under the Government's Transparency Code local authorities must publish details (including a unique reference, a description of the goods/services/works and dates for review) of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. This requirement is complied with through publication through the YORtender3 portal for spend of over £10,000 and by manual analysis of any spend exceeding £5,000 within FMS. The Council publishes its full Contracts Register on Data Mill North.
- 3.7 PACS also receives and responds to a significant number of FOI requests each year.

Social Value

- 3.8 Levering additional Social Value from procurement is a key element of the Council's wider aspirations for inclusive growth in conjunction with local communities and businesses.
- 3.9 Expenditure with local suppliers and SME's has been measured for several years, and equates to 63.8% of total expenditure in 2021/22 (down from 65.88% in the previous year). In addition, the Council has sought to deliver employment and skills outputs from procurement activity. The Council has also developed a collaborative and systematic approach to engaging with anchor institutions, to discuss ways in which we can work together more closely and actively promote collective action on employment, low pay and social responsibility.
- 3.10 The Social Value Guidance for Commissioners requires consideration of opportunities for additional social value in all the Council's procurement activity, and requires a minimum 10% weighting in order to evaluate any Social Value commitments as part of the tender process.

- 3.11 A Leeds-specific set of Social Value themes, outcomes and measures has been developed (based around the 3 main priority areas of: Employment and Skills, the Environment, and Education) to facilitate development/evaluation of Social Value requirements for procurements.
- 3.12 The first contracts went live on the Council's Social Value monitoring system (for contracts valued over £100,000) in April 2021, and to date:
- 3.12.1 There are 53 live projects with a contract value of c.£146m (compared to £108m reported to this Committee in November 2021);
- 3.12.2 Over £23m of additional Social Value has been committed in relation to those contracts (compared to £10.5m reported to this Committee in November 2021); and
- 3.12.3 We have delivered over £1.5m of additional Social Value from those contracts (compared to £169k reported to this Committee in November 2021).

DELIVERED SOCIAL & LOCAL ECONOMIC VALUE	% COMMITMENTS DELIVERED	CONTRACT VALUE INCLUDED
£1,542,664	6.69%	£145,459,629
COMMITTED SOCIAL & LOCAL ECONOMIC VALUE	LIVE PROJECTS	% SOCIAL & LOCAL ECONOMIC VALUE ADD
£23,069,556	53	1.06%
	CLOSED/DEMO PROJECTS	
	49	

Covid-19

- 3.13 The Covid-19 pandemic had a major impact on the implementation of the Procurement Strategy, and resulted in continued higher than normal levels of Council external spend in 2021/22.
- 3.14 The initial response to the Covid-19 emergency resulted in urgent contracts or contract variations/extensions needing to be put in place. However, the flexibility and capability of the Council's procurement staff meant that issues such as PPE have been effectively and efficiently managed throughout the pandemic (including providing support to other partners and public sector bodies in Leeds).

4 MEANINGFULLY MONITOR

- 4.1 The Council continues to liaise with LGA on procurement issues of national significance, and with other regional authorities via the YORprocure Strategic Procurement Group (SPG). The SPG meets every six weeks to share best practice, act as the voice of the region on national procurement issues, and promote collaboration opportunities.
- 4.2 In addition, the Head of PACS is the Council's representative on the YORhub board (managing a number of regional construction and consultancy framework contracts) and PACS manages a suite of Children's services framework contracts.

- 4.3 The Social Value Board (chaired by the Director of Resources) continues to include representation across all directorates, and provides oversight in relation to Social Value in procurement.
- 4.4 In addition, the contract award process for contracts above £100,000, annual internal audit review/reporting on a small number of procurements each year, and the ongoing training and support provided to directorates offer further assurance around monitoring of compliance.
- 4.5 Annual procurement related reports are provided to this Committee and Strategy and Resources Scrutiny Board.

Procurement Responses to Survey of Internal Control

- 4.6 Further the recent Survey of Internal Control identified that:
 - 4.6.1 92% of responses considered arrangements relating to procurement to be well embedded or fairly well embedded. However, issues were noted regarding contract management arrangements, and about procurement processes being too complex/taking too long; and
 - 4.6.2 Over 70% of responses considered Social Value to be well embedded or fairly embedded, which is positive after c.12 months. However, issues noted were a lack of understanding that Social Value is a reference to additional value being provided above the core subject matter of the contract (particularly in the context of peoples services) and that work is needed to improve handover of contract management of Social Value commitments.

5 REVIEW AND REFINE

- 5.1 The Procurement Strategy was adopted in June 2019, and is kept under continual review, with a formal review scheduled for 2024.
- 5.2 Progress in relation to the “procurement enablers” identified in the Procurement Strategy is as follows:
 - 5.2.1 developing talent – the Council continues to support staff in obtaining professional procurement qualifications (CIPS), with a strategy of internal training and recruitment. A skills framework is currently being refreshed;
 - 5.2.2 Exploiting digital technology - a number of inefficient manual systems and processes are in operation across the Council, meaning there is a need to repeatedly input data, interpret results and apply manual solutions. Work is underway to adopt new systems as part of the P2P Review. In addition, the Council has worked collaboratively with other local authorities in the Yorkshire and Humber region in procuring a new e-tendering system (YORtender 3) which went live in January 2022. A contract management module on YORtender3 has subsequently been developed;

- 5.2.3 Enabling innovation – the Council’s procurement processes and procedures (including CPRs) are kept under constant review to increase flexibility and opportunities to innovate. As part of the P2P Review, proposals for allowing increased focus on strategic value from procurement are currently in development;
- 5.2.4 Embedding change - senior managers are encouraged to recognise the importance of procurement and contract management, and promote it as a way of leading and managing organisational change. PACS is seeking to support services to improve commercial skills, to identify opportunities for achieving savings through procurement activity to help respond to the Council’s financial challenge, and to ensure that contracts are effectively managed.

P2P Review

- 5.3 One of the ambitions of the Core Business Transformation Programme is not only to procure and implement modern integrated cloud technology to exploit digital capability, but also to drive down costs and achieve better value for money through efficient and standardised practices, including in relation to “Procure to Pay” (**P2P**).
- 5.4 “Procure to pay” refers to all processes and systems from procurement, through contract management, to payment. The P2P function is not currently recognised as one end to end, integrated business function in Leeds. It is one of the most critical business processes and involves significant spend and cash flow.
- 5.5 A review of the P2P function (the **P2P Review**) is currently underway to improve system capabilities, which has been informed by (amongst other things) an LGA facilitated peer review in June 2021.
- 5.6 Further detail regarding progress in respect of the P2P Review is at Appendix B.

Market Pressures and New Procurement Bill

- 5.7 Brexit, Covid 19 and global market factors (including the war in Ukraine and energy price rises) have all contributed to price inflation. While the majority of Council procurements do not allow for price inflation, several suppliers have approached the Council looking to review prices. These are currently being reviewed and addressed on a case by case basis.
- 5.8 The new Procurement Bill has recently been published and is making its way through Parliament. It is anticipated that the legislation will be enacted in 2023. PACS has fed into to the previous Green Paper consultation and will continue to monitor progress of the legislation through Parliament. It is understood that a period of transition will then be provided for, where the Council processes will be reviewed and updated to ensure compliance with the new regulatory regime.

APPENDIX B - P2P Review Update

The action plan below has been developed in response to the recommendations made following the LGA Peer Review of the Council's Procure to Pay (**P2P**) business function.

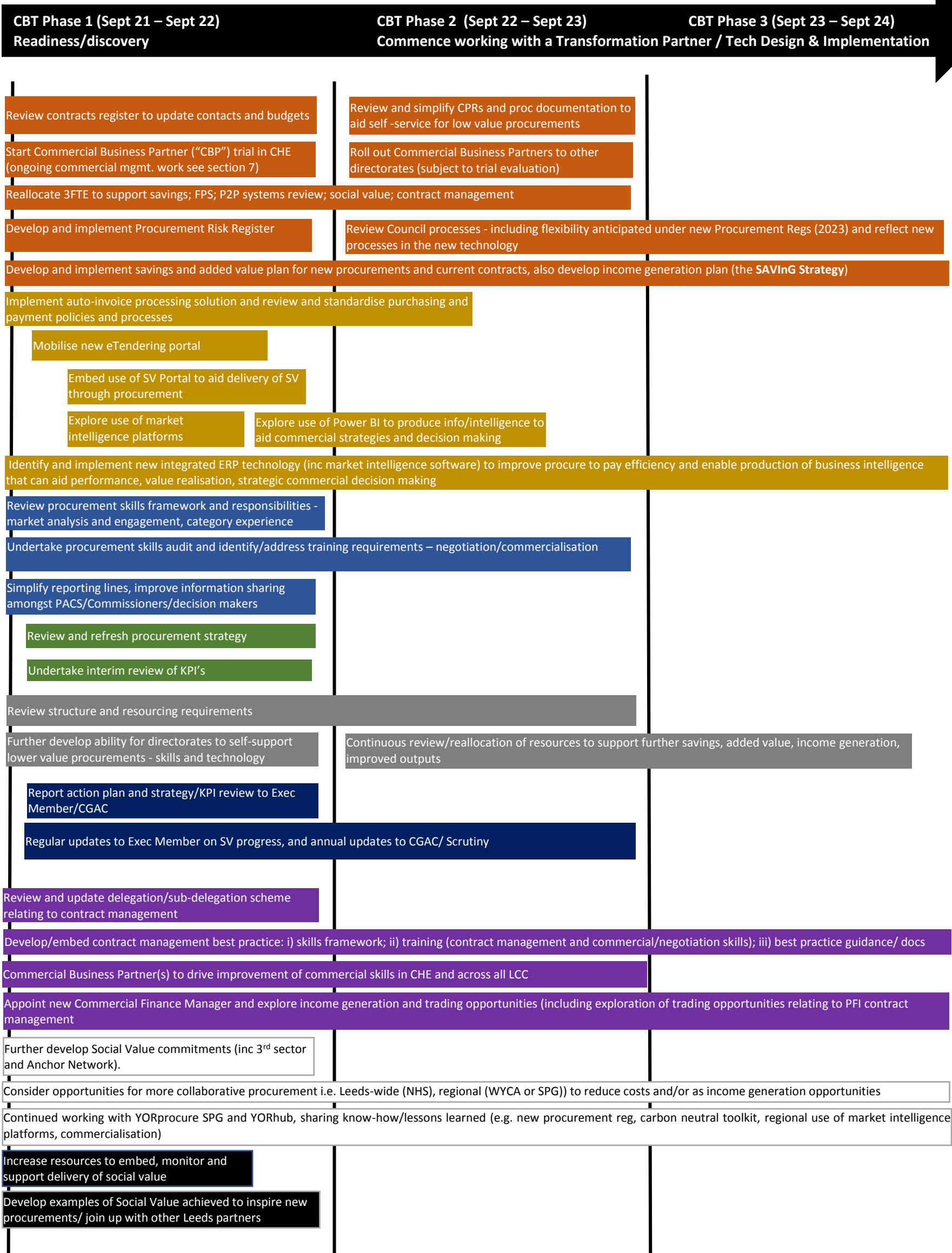
P2P is a workstream within the Core Business Transformation (**CBT**) programme that will transform and modernise the way core business activities (Finance, Procure to Pay, HR, Payroll) are undertaken across the Council.

Due to the co-dependency of the P2P action plan on the deliverables of the CBT programme, the actions have been aligned with the delivery phases of the programme.

The CBT programme is split into 3 phases:

- **Phase 1:** the first phase focuses on business readiness and change that is not technology dependent. In the context of the CBT programme, this phase will also involve engaging with the market to develop our understanding of available technology and how it can best be harnessed to achieve our ambitions. Further detail about the progress in delivering Phase 1 actions to date is included in the "Update Statement" section of this Appendix B.
- **Phase 2 and Phase 3:** The Phase 2 actions relate either to the procurement and implementation of the new technology/require support from the Transformation Partner to deliver the business change (which is anticipated in late 2022) or will be impacted by the detail of the Government's new procurement regulations (anticipated during 2023). The final phase are outputs from the new technology/systems to be delivered.

Procure to Pay Review Action Plan



P2P Review - Update Statement

Please note that copies of various documents referred to below are available upon request.

1. Delivering Strategic Value in Procurement and Contract Management

- **Contracts Register** – Data migrated to the Council’s new e-procurement system (“YORTender3”). A process of data cleansing has been undertaken to ensure correct allocation of contracts to specific procurement categories, directorates, contract managers etc. Given the volume of data and the manual nature of the process, this is a continuing and ongoing process until new technology allows for reliable automated updates.
- **CPRs/Procurement Docs** – CPRs are kept under continual review and regularly refreshed. A summary of the latest proposed key amendments is included at Appendix A. A more fundamental review of CPRs and Procurement Documents is underway with a view to simplifying and making more user friendly. We are currently gathering information relating to the approach of other local authorities and seeking to engage with CBT partners to understand the broader landscape. Launch of these new documents is likely to be 2023, with a view to coinciding with enactment of the new Procurement Bill.
- **Commercial Business Partner (CBP)** – The 12 month pilot commenced on 31st August following recruitment of a new staff member with private sector commercial and entrepreneurial experience. The CBP is working primarily with CHE on various initiatives (contract reviews and income generation ideas), and also provided support to Resources. Significant immediate savings and service improvements have been identified, and longer-term strategic transformation opportunities are also being progressed. Consequently, the Director of Resources is keen to make the role permanent and provide similar dedicated resource and support to other services (e.g. a “people services” focused Commercial Business Partner). These proposals will be subject to a separate report, consultation and decision in due course.
- **Reallocation of Resource** – Resource from PACS procurement support team has been reallocated to support delivery of additional Social Value through procurement, to support the Faster Payment Service, to support development of contract management best practice (including the YORTender3 Contract Management module), and support the Financial Challenge savings review.
- **Procurement Risk Register** – In development and following consultation with Internal Audit Intelligence and Policy colleagues have supported development of a risk register for PACS. Procurement risks are also identified on the corporate risk register, and individual directorates/services should identify risks in relation to their own specific procurement activity. PACS provides monthly updates to the City Solicitor in relation to particular procurement and contract risks of which it is aware.
- **SAVInG Strategy and Tracker** – A strategy for delivering procurement and operational contract savings and increasing income generation has been drafted. An accompanying savings tracker is used (cash savings in procurement and contract management, but also recording non-cash savings/avoided costs and income generation). Proposed development of contract management best practice should support services to identify savings opportunities (particularly given the difficulties in securing additional price savings, in the context of significant inflation).

2. Utilising technology

- **Auto Invoice Processing** – The new Kefron system went live on 1st April. Following some initial teething problems (e.g. persistent issues around goods-received notices and challenges around standardising purchasing processes), regular communications have supported mobilisation. It is noted that purchasing/payment arrangements need to be considered and incorporated into contract management plans prior to contract award.
- **New e-tendering Portal (YORTender3)** – The new YORTender3 e-procurement portal went live on 1st January 2022. As part of the mobilisation of YORTender3, training was provided to over 300 users who are able to access accounts on the system. we are in the process of configuring the system for our specific requirements and rolling out training to 500+ Council users. A full contract management information module has been created and tested, and was presented to the contract management working group on 9th March. Feedback was incorporated into the module, with a soft launch on 4th July, before utilising the contract management module for all procurement becomes compulsory from October 2022. A further module for e-evaluation is currently being mapped, before being built, tested and deployed.
- **Social Value Portal (SVP)** - SVP is an online platform for evaluating Social Value aspects of tenders and monitoring delivery of Social Value commitments by winning bidders. SVP has been officially incorporated into our procurement process for

contracts valued over £100,000 since September 2020, with the first procurements to use SVP going live in April 2021. Information regarding Social Value commitments/delivered is in Appendix A. Social Value processes and systems are kept under continual review, and the current arrangements with SVP expire in March 2023.

- **Market Intelligence Platforms** – A review of online benchmarking/market intelligence systems is underway. Such systems allow the opportunity to understand levels of Council spend with particular suppliers compared to spend by other authorities. Key benefits of this information are providing an indication of areas where Council spend may be unusually higher than other authorities, and having a clear understanding of our bargaining strength for negotiation with suppliers (particularly when it comes to contract extension options). Costs of access to these systems is expected to be c£20-£25k p.a., and a business case will be produced in due course if the conclusion of the review. A workshop with system providers is scheduled for July 2022.
- **Power BI** – Use of Microsoft Power BI is anticipated will improve data analysis and management reporting. A Power BI work package has been developed, however IDS resourcing issues have resulted in delays to progress. Now being reviewed in context of HR, with lessons to be learned for other Core Business systems.
- **New ERP Technology** - A transformation partner has been procured under the Core Business Transformation Programme. The transformation partner will support the Council in identifying various best in class technological solutions for the Council's core business systems (including P2P) and integrating them. They will also support change in Council processes to improve efficiency and effectiveness. An initial workshop with the transformation partner to discuss P2P is scheduled for 13th July.

3. Having the skills/capacity to deliver strategic value

- **Procurement Skills Framework** – This has been amended to reflect LGA Peer Review recommendations. A CPD system for procurement officers and linked to the skills framework is under development.
- **Procurement Skills Audit** – The procurement skills framework has been utilised to identify development plans for procurement officers, and a generic training programme for all staff. Particular areas of focus being supplier engagement and contract management.
- **Simplify Procurement Reporting Lines** – This is currently under review. In the meantime, in order to improve connectivity between PACS, procurement officers working in services and commissioners across the Council:
 - The 6-weekly Procurement Practitioners Group has been reconvened;
 - All category teams are attending the office at least once per week, including colleagues from the Construction and Housing procurement category team co-locating with other PACS category teams;
 - CBP role supports direct link between services and PACS procurement officers; and
 - Adoption of a uniform approach to category reporting lines to ensure (for example) comprehensive capture and systematic feedback on waiver and direct award reports.

4. Review of Procurement Strategy

- **Review and Refresh Procurement Strategy and KPIs** – Initial review undertaken to confirm the Procurement Strategy is still fit for purpose. More fundamental review to commence in 2023 to ensure it responds to the new Procurement Bill and remains fit for purpose for the medium term.

5. Capacity to implement full Category Management approach

- **Review Structure/Resource Requirements** – Ongoing consultation with services and review of new Procurement Bill as to what further commercial support is required to deliver service transformation, savings and improved outcomes. Proposals will be subject of separate report, consultation and decision in due course.
- **Continuous review of resource** – To follow in due course.
- **Develop directorates ability to self-support procurements** – Ongoing training in respect of YORTender3, supporting contract management of operational contracts and understanding of category management/procurement processes. CPRs under review to provide procurement flexibility. Detailed review of CPRs and Procurement Documentation to commence with a view to simplifying making more user friendly.

6. Involve Elected Members in Strategic Decision Making

- **Report action plan to Exec Member/CGAC** – Reported in late-2021.
- **Ongoing reports to Exec Member/CGAC/scrutiny** – Ongoing regular liaison with the Executive Member. Annual procurement assurance report provided to this Committee, and annual Social Value/ad hoc procurement updates provided to Scrutiny.

7. Council-wide approach to Contract Management and Commercialisation

- **Review and update delegation/sub-delegation scheme relating to contract management** – Amendment of Director of Resources scheme of delegation (with sub-delegation to Head of PACS) to include: “Setting, supporting and monitoring the council’s policies and procedures for: ... c) procurement, purchasing, **contract management and commercialisation;...**”.
- **Develop/embed contract management best practice** – CPRs provide that the relevant Chief Officer is responsible for ensuring that the Contract is managed appropriately and every contract ought to have a Contract Management Plan in place before award (but a single plan can cover more than one contract, and the contents of the plan should be scaled and proportionate to the value and risks of the contract). A recent review indicates that there are over 300 Council employees whose roles expressly include contract management. However, typically individuals responsible for managing the Council’s contracts are subject matter/technical experts and contract management is inconsistent across the Council.

A contract management working group (PACS officers and contract managers from across the Council) has been formed to consider examples of best practice contract management. A contract management module has been developed and launched on YORTender3 to ensure contract management is considered during the procurement phase, to support basic contract management and to provide high-level management reporting information.

A survey of services to understand the approach/resource/capability in relation contract management will shortly be issued, and places for 15 staff are being obtained on the DHLUC/LGA “Contract Management Pioneer Programme” (with free access to comprehensive training valued at c£100,000).

- **Commercial Business Partner(s) to drive improvement of commercial skills in CHE and across all LCC** – See above.
- **Appoint new Commercial Finance Manager and explore income generation and trading opportunities** – The new Commercial Finance Manager started in post on 6th September, from a private sector commercial finance background. Review of current fees and charges levels (and benchmarking against other Core Cities) has commenced. Other key areas of focus are: gathering up to date comprehensive information regarding all income generation activity, areas where traded services could be more profitable, new income generation opportunities, training/development opportunities, and proposals for greater consistency and oversight in relation to commercial activity.

8. Improving Working With System Partners

- **Further develop SV commitments** - A series of Third Sector engagement sessions have been delivered. A similar process is currently being considered at the Anchor Procurement Group.
- **Consider opportunities for more collaborative procurement** – Ongoing activities with NHS bodies and with other authorities regionally (e.g. White Rose Children’s Framework contracts). Sub-regional West Yorkshire Procurement Leaders group established to address closer working and forging stronger relationships. A sub-regional “meet the buyer” event held on 8th June, with similar event being considered with Anchor Procurement Group.
- **Continued working with YORprocure SPG and YORhub, sharing know-how/lessons learned** – Ongoing, including in relation to various sub-groups. Further exploring opportunities via the Anchor Procurement Group based on market intelligence platforms and commercialisation

9. Stronger focus on achieving social value objectives through procurement

- **Increase resources to embed, monitor and support delivery of social value** – The reallocation of resource (see above) has now identified a full-time Social Value lead to focus on all key drivers in connection with social value across the council and its delivery partners (including NHS and other public bodies in the region). CPRs now include a specific requirement to

award a minimum of 10% of evaluation marks to Social Value responses, and Social Value training has been provided for procurement officers across the Council. See above regarding Social Value commitments being made through SVP. Social Value processes and systems are kept under continual review, and the current arrangements with SVP expire in March 2023.

- **Develop examples of Social Value achieved to inspire new procurements/ join up with other Leeds partners** – In progress.

Interim Annual Governance Statement

Date: 29th July 2022

Report of: Chief Officer Financial Services

Report to: Corporate Governance and Audit Committee

Will the decision be open for call in? Yes No

Does the report contain confidential or exempt information? Yes No

Brief summary

This report supports the fulfilment of the council's statutory duty to review its system of internal control, and to produce an annual governance statement.

The report documents the review of internal control in the form of the corporate governance framework and assurance map (Appendix A).

The Interim Annual Governance Statement (Appendix B) is shared with the committee for information prior to the period of public deposit.

The final Annual Governance Statement will be submitted to Committee for approval in the autumn.

Recommendations

- a) Corporate Governance and Audit Committee are asked to consider and note the contents of the corporate governance framework and assurance map and the Interim Annual Governance Statement.

What is this report about?

- 1 This report informs Corporate Governance and Audit Committee of the annual review of internal control which has been undertaken, and sets out the Interim Annual Governance Statement prior to publication for public consultation.

What impact will this proposal have?

- 2 This report ensures the committee's oversight of statutory processes, which have been carried out in accordance with proper practice as required by regulation and set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice: Delivering Good Governance in Local Government (2016) (Proper Practice).

Corporate Governance Framework and Assurance Map

- 3 In March 2022, the committee approved the Local Code of Corporate Governance (the Code) which was reviewed in line with and meets the requirements of proper practice. The Code sets out seven Principles (derived from the Delivering Good Governance in Local Government: Framework (CIPFA/Solace, 2016), which is a best practice framework for developing and maintaining a locally adopted code of governance) each of which is supported by a set of commitments.
- 4 The Code provides at paragraph 4, that

“Corporate Governance and Audit Committee is responsible for oversight of these corporate governance arrangements and will receive annual reports setting out the Framework of Internal Control and mapping the assurance available prior to approval of the Council’s Annual Governance Statement”
- 5 Appendix A attached sets out the corporate governance framework and assurance map, which are presented by each principle in turn, in relation to which it articulates each commitment, the arrangements in place to meet the commitment (the Governance Framework), and the evidence to provide assurance that the effectiveness of these arrangements has been monitored and evaluated in the year (the Assurance Map).
- 6 Assurance is based on the three lines of assurance model:
 - Operational - assurance from those with day-to-day management and operational control within the control environment
 - Specialist – assurance from those with specialist oversight and control, and responsibility and accountability for delivery of the control environment
 - Independent – independent assurance provided by those with no direct responsibility for the delivery of the control environment
- 7 Together, the Governance Framework and Assurance Map provide the committee with assurance that there are systems and processes in place across the council to meet the principles and commitments set out in the Code. They are not intended to provide an exhaustive list of arrangements, or of the evidence available, however the committee should be satisfied that there is sufficient evidence to confirm that the arrangements in place comply with the Code and that they are efficient and effective.
- 8 In turn this review of internal control will enable the committee to assess the final annual governance statement prior to approval.

Interim Annual Governance Statement

- 9 Proper Practice recognises that the annual governance statement (AGS) is a valuable means of communication. It enables the council to explain to the community, service users, tax payers and other stakeholders its governance arrangements and how the controls it has in place manage risks of failure in delivering its outcomes. It provides that the AGS should
 - provide a meaningful but brief communication regarding the review of governance that has taken place, including the role of the governance structures involved
 - be high level, strategic and written in an open and readable style
 - reflect an individual authority’s particular features and challenges
 - be focused on outcomes and value for money and relate to the authority’s vision for the area
 - provide an assessment of the effectiveness of the authority’s governance arrangements in supporting the planned outcomes
- 10 Together with the accounts and narrative statement, the AGS is required to be placed on public deposit for a period of 30 days during which the public are able to object, inspect and question the local auditor in relation to these documents. This period must begin on or before the first working day of August 2022.

11 The Interim Annual Governance Statement attached at Appendix B is the draft which will be placed on public deposit. Any objections or questions raised will be reported to committee when the Final AGS is brought for approval at the September meeting.

How does this proposal impact the three pillars of the Best City Ambition?

Health and Wellbeing Inclusive Growth Zero Carbon

12 The internal review provides assurance that the arrangements in place to ensure that the council is able to deliver its strategic goals through value for money and sustainable use of resources.

What consultation and engagement has taken place?

Wards affected: None		
Have ward members been consulted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

13 The Interim Annual Governance Statement has been developed in consultation with officers with specialist oversight and expertise including the Monitoring Officer and Chief Finance Officer.

14 The draft statement has been shared with the Chief Executive and Directors, and with the Leader of Council and Executive Member for Resources prior to publication.

15 Members of the committee have had opportunity to see and comment on the draft statement prior to signature by the Chief Officer Financial Services.

What are the resource implications?

16 This report provides assurance that arrangements in place support the sustainable use of the council's resources.

What are the key risks and how are they being managed?

17 This report provides assurance that the council has effective arrangements for the management of risk, but recognises that this framework cannot eliminate all risk to the achievement of policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

What are the legal implications?

18 Regulation 3 of the Accounts and Audit Regulations 2015 obliges the council to ensure it has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk.

19 The review of internal control detailed has been carried out in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, and proper practice as set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice: Delivering Good Governance in Local Government (2016).

Options, timescales and measuring success

What other options were considered?

20 None

How will success be measured?

21 The Interim Annual Governance Statement will be placed on public deposit.

What is the timetable and who will be responsible for implementation?

22 The period for public deposit is required to commence by no later than 1st August 2022.

Appendices

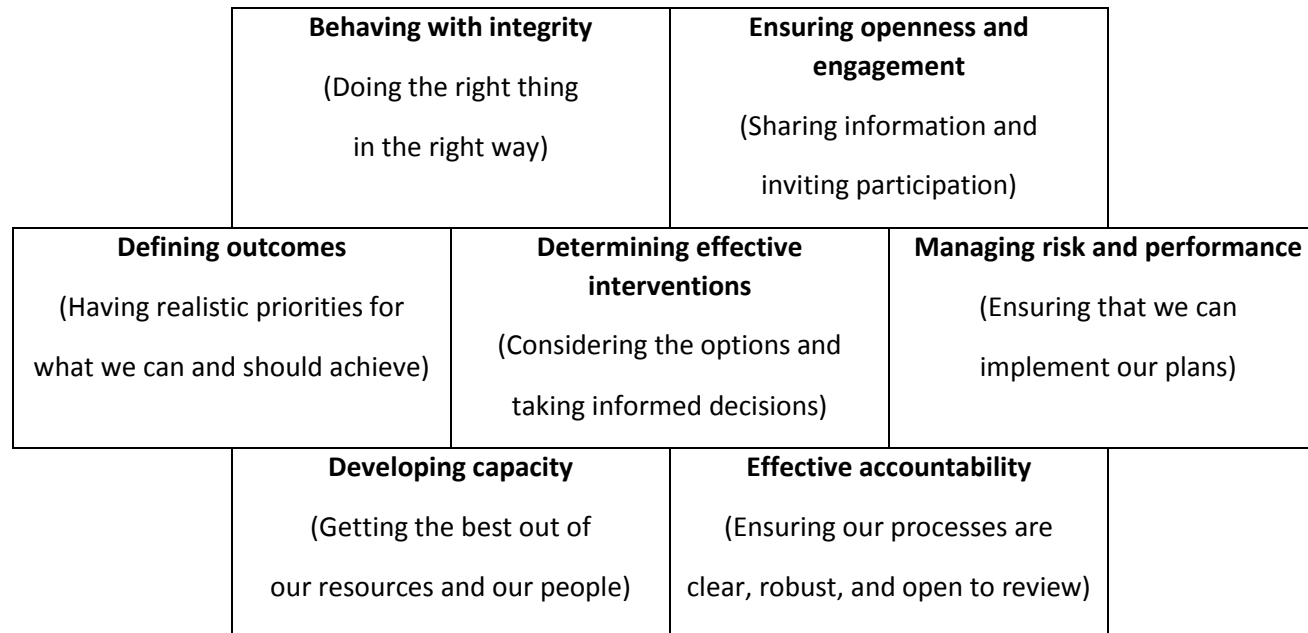
- Appendix A – Corporate Governance Framework and Assurance Map
- Appendix B – Interim Annual Governance Statement

Background papers

- None

LEEDS CITY COUNCIL CODE OF CORPORATE GOVERNANCE FRAMEWORK OF INTERNAL CONTROL AND ASSURANCE MAP

The Code of Corporate Governance set out in the Constitution sets out the Council’s Principles of Corporate Governance and articulates a set of commitments for each.



This Framework of Internal Control shows how the Council’s arrangements meet each of those commitments, and the Assurance Map shows how we evidence that arrangements are working as intended, identify weaknesses and opportunities for improvement, and oversee improvement plans.

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 1 - Behaving with integrity: (Doing the right thing in the right way)

We will behave with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance Type	
<p>We are committed to ethical governance and will embed our values and use them as the basis for planning and implementing services; have clear and enforced codes of conduct for Members and officers; and will work with external providers to ensure that they share our ethical standards.</p>	<p>Values: We have adopted clear values, supported by described behaviours which are embedded throughout our arrangements.</p>	<p>Constitution Council and democracy (leeds.gov.uk) Local Code of Corporate Governance – Part 5 j</p>		
		<p>The best place to work – our people strategy 2020 to 2025 (leeds.gov.uk)</p>	Operational	
		<p>Survey of Internal Control: • #TeamLeeds Values & behaviours</p>	<p>The annual assurance report on employment policies and employee conduct received by Corporate Governance and Audit Committee Minute 70 - 4th February 2022</p>	Specialist
	<p>Member Conduct: Standards and Conduct Committee is required to promote and maintain high standards of conduct by members and co-opted members of the authority. We have adopted the Members Code of Conduct (amended as necessary and appropriate) which Members commit to through their acceptance of office. We provide guidance and training to Members at Induction and as appropriate to support clear knowledge and understanding of the Code and arrangements for the registration and declaration of interests, gifts and hospitality. We consider complaints in relation to breach of the Code of Conduct in accordance with our published procedure.</p>	<p>Constitution Council and democracy (leeds.gov.uk) Standards and Conduct Committee Terms of Reference – Part 3 Section 2B c Code of Conduct Complaints Procedure Rules – Part 4 k Members Code of Conduct – Part 5 a</p>	Operational	
		<p>Standards and Conduct Committee received The Annual Report of the Monitoring Officer, LGA Model Councillor Code of Conduct, Annual Review of Protocols, and The Independent Person - Minute 7, 8, 9 and 10 - 14th March 2022; General Purposes Committee received Amendments to Councillor Code of Conduct, and Independent Person – Minute 7 and 9 16th May 2022 Council received The Annual Report of the Standards and Conduct Committee – Minute 93 23rd March 2022</p>	Specialist	
	<p>We have appointed an Independent Person. Gordon Tollefson appointed for five years, until July 2022. It is proposed to extend this term of office for two years to enable</p>	<p>Appointed by full Council – minute 100 29th March 2017 Proposals considered by Standards and Conduct Committee. Minute 11 14th March 2022</p>	Independent	

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	the Outgoing Independent Person to support appointment and transition to a new Independent Person.		
	Officer Conduct: We have adopted the Employee Code of Conduct which is included in the terms and conditions of employment. We have established arrangements for the registration of interests and gifts and hospitality.	Constitution Council and democracy (leeds.gov.uk) Employee Code of Conduct – Part 5 b	Operational
		Survey of Internal Control <ul style="list-style-type: none"> • Employee Code of Conduct and arrangements for Declaration of interests and registration of Gifts & hospitality • Arrangements to prevent conflict of interests 	
		The annual assurance report on employment policies and employee conduct received by Corporate Governance and Audit Committee Minute 70 - 4th February 2022	Specialist
	Providers: Arrangements are embedded through our Contracts Procedure Rules, Standard Selection Questionnaire for high value procurements, and our standard terms and conditions.	Internal Audit Review of arrangements in relation to employee interests - ongoing	Independent
		Constitution Council and democracy (leeds.gov.uk) Contracts Procedure Rules – Part 4 h	Operational
Corporate Governance and Audit Committee received the Procurement Assurance report 2021 Minute 22 30th July 2021		Specialist	
We will abide by the rule of law and will act in accordance with the legal and regulatory framework, dealing effectively with any breach	The City Solicitor is designated as Monitoring Officer. The Monitoring Officer Protocol sets out arrangements to ensure that they are able to discharge the role effectively. The Legal Service has achieved and maintained Lexcel Accreditation Arrangements are in place to ensure that officers and Members have access to legal advice and guidance, including named legal	Constitution Council and democracy (leeds.gov.uk) Monitoring Officer Protocol – Part 5 e	Operational
		Survey of Internal Control <ul style="list-style-type: none"> • Arrangements to ensure legal and regulatory compliance, including <ul style="list-style-type: none"> ○ arrangements for obtaining legal advice and guidance, and 	Operational

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	<p>officers providing advice to Council and Executive committees and officer decision making panels. The corporate report template requires that the legal implications of each proposal are set out and can be considered by the relevant decision maker. All Executive Board reports are considered by colleagues in legal. Officer decisions can be referred to legal at the discretion of the decision maker.</p> <p>There is proactive engagement between legal service and directorates on high profile / sensitive matters, with weekly updates to City Solicitor and Director on high profile / sensitive cases or those with significant reputational or financial risk for Council.</p>	<ul style="list-style-type: none"> ○ arrangements for the outsourcing of legal work 	
	<p>Advice and guidance is available to all directorates to ensure procurement is legally compliant. Standard Terms and Conditions ensure providers are legally compliant and held to account (e.g. Data protection)</p>	<p>Enquiries of Specialists - City Solicitor</p>	Specialist
		<p>Annual Review of Protocols received by Standards and Conduct Committee Minute 14th March 2022</p>	Operational
		<p>Published agendas and delegated decisions include legal implications. For example Report to the Decision Maker.pdf (leeds.gov.uk)</p>	Operational
		<p>Internal Audit sample testing of published decisions</p>	Independent
<p>We will have a zero tolerance approach to corruption and misuse of power</p>	<p>We have adopted a suite of counter fraud and corruption policies and procedures including:</p> <ul style="list-style-type: none"> ● Counter fraud and corruption strategy and response plan ● Anti money laundering policy ● Anti bribery and corruption policy ● Whistleblowing policy <p>We have nominated a Counter Fraud and Corruption Member Champion</p> <p>We have developed counter fraud training package available for all staff and targeted to those in areas of risk.</p>	<p>Website Reporting Fraud and Corruption (leeds.gov.uk)</p>	Operational
	<p>Survey of Internal Control</p> <ul style="list-style-type: none"> ● The Council's approach to counter fraud and corruption including: <ul style="list-style-type: none"> ○ The Council's Counter-fraud and corruption strategy and response plan ○ Whistle blowing policy ○ The Council's Anti-money laundering policy; and ○ The Council's Anti-bribery and corruption policy 	Operational	
	<p>Bi-annual update reports are received by Corporate Governance and Audit Committee - Item 11 25th June</p>	Specialist	

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

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		<p>2021; Item 55 26th November 2021; Item 9 24th June 2022</p> <p>The Head of Audit's annual report and opinion is received by Corporate Governance and Audit Committee - item 53 26th November 2021</p> <p>PSIAS External Quality Assessment reported to Consultative Meeting of CGAC - Item 4 17th December 2021</p>	Independent

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 2 - Ensuring openness and engagement: (Sharing information and inviting participation)

We will ensure openness and comprehensive stakeholder engagement

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
<p>We are committed to a culture of openness and will be transparent in our decision making</p>	<p>The Council is committed to open government and the pro-active release of the information we hold. The publication scheme is approved by the Information Commissioner.</p> <p>Decision Making: The Principles of Decision Making (Article 13 of the Constitution) include a presumption in favour of openness. The List of Forthcoming Key Decisions gives advance notice of key decisions, providing relevant contact details to enable further engagement. Records of all key and significant operational decisions are published, with formal reports to accompany those valued in excess of £100,000. Committee agendas are published five clear days in advance of each meeting, and minutes within ten working days of the meeting. Report templates require clear reasoning and evidence for recommendations. Exempt and confidential information is considered in accordance with the Access to Information Procedure Rules. Standard items on committee agenda provide for the consideration of exclusion of the press and public in order that the committee can consider confidential or exempt material</p> <p>Council Structures & Decision Making training is available to all staff via the Performance and Learning system.</p>	<p>Council data and information listings (Publication Scheme) (leeds.gov.uk) Publisher: Leeds City Council - Data Mill North</p> <p>Website List of Forthcoming Key Decisions - Council and democracy (leeds.gov.uk) Delegated Decisions - Council and democracy (leeds.gov.uk) Committee Records - Council and democracy (leeds.gov.uk) Constitution Council and democracy (leeds.gov.uk) Article 13 – Part 2 13 Executive and Decision Making Procedure Rules – Part 4 b Access to Information Procedure Rules – Part 4 f Treatment of Confidential Information at Committee For example – Minute 60 20th October 2021 and paragraphs 33 -34 of Exec Board Report</p> <p>Survey of Internal Control</p> <ul style="list-style-type: none"> • Arrangements for open and transparent decision making including <ul style="list-style-type: none"> ○ Exempt and Confidential Information ○ LOFKD ○ Publication of Reports ○ Recording of Key and SODs ○ Availability for call in 	Operational

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		Monitoring of urgent decisions provided in regular internal audit update reports to CGAC. Minute 39 24th September 2021 , Note 8 17th December 2021 , Minute 83 25th March 2022 The Decision Making Statement of Internal Control was received by Corporate Governance and Audit Committee – Minute 23 30th July 2021	Specialist
		Internal Audit sample testing of published decisions	Independent
We will use appropriate means to consult and engage with service users, local communities and other stakeholders to inform our activity	Arrangements for customer contact and satisfaction include: <ul style="list-style-type: none"> • Customer contact policy and procedures • Communication systems focussed on a customer centric approach • Performance monitoring focussed on customer satisfaction and ‘good’ customer service • A culture of continuous improvement 	The Customer Contact Statement of Internal Control was received by Corporate Governance and Audit Committee Minute 81 25th March 2022	Specialist
	Seek to ensure appropriate, proportionate consultation and engagement with stakeholders, citizens and communities. Supported by toolkit, advice & training (on request) Four principles which support the approach to consultation and engagement <ul style="list-style-type: none"> • Involve people at the earliest possible stage • Make the engagement meaningful and honest • Make it easy for everyone to take part • Show everyone the impact the engagement has had A range of consultation and engagement approaches are used to provide both quantitative and qualitative feedback in relation to proposals in a way which is proportionate, representative and meaningful. These include:	Website Consultations and feedback (leeds.gov.uk) Leeds Citizens' panel Equalities assembly (leeds.gov.uk)	Operational
		Survey of Internal Control <ul style="list-style-type: none"> • Approach to consultation and engagement including <ul style="list-style-type: none"> ○ access to advice 	
		Enquiries of Specialists – Chief Officer Policy and Intelligence	Specialist
		Corporate Governance and Audit Committee received report on Governance Arrangements for	

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

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We will ensure openness and comprehensive stakeholder engagement

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
<p>• The Leeds Citizens' Panel</p> <p>• Consultation and feedback on the Council's website</p> <p>• Surveys</p> <p>• Discussion</p> <p>A review of digital engagement tools will ensure engagement online as effective as possible, and simpler for citizens to access. Consultation and engagement approach and outcomes are shared with decision makers through the formal report template.</p> <p>We have reviewed our Statement of Community Involvement in relation to planning matters, including a public consultation</p> <p>We are committed to the development of an asset based community development approach (ABCD)</p> <p>The Locality Working model operates alongside the Council's Community Committee structure. It uses a place based approach, with strong political leadership, to tackle poverty, reduce inequality and address vulnerability in some of the poorest neighbourhoods in Leeds</p> <p>Public attendance at council meetings: The public can attend or view any formal meeting of the council Additional arrangements for the public to address meetings are in place as follows:</p> <ul style="list-style-type: none"> • Deputations to full Council in accordance with the Council Procedure Rules • Invitation as a witness to a Scrutiny inquiry in accordance with the Scrutiny Board Procedure Rules • Deputations, open forums, advisory or consultative forums of Community Committees in accordance with the Community Committees Procedure Rules 	<ul style="list-style-type: none"> • The Leeds Citizens' Panel • Consultation and feedback on the Council's website • Surveys • Discussion <p>A review of digital engagement tools will ensure engagement online as effective as possible, and simpler for citizens to access. Consultation and engagement approach and outcomes are shared with decision makers through the formal report template.</p>	<p>Implementation of Best City Ambition item 11 24th June 2022</p>	
	<p>We have reviewed our Statement of Community Involvement in relation to planning matters, including a public consultation</p>	<p>Consideration of consultation in reports - For example Full Council - Minute 79 23rd February 2022</p>	Operational
	<p>We are committed to the development of an asset based community development approach (ABCD)</p>	<p>Internal Audit sample testing of published decisions</p>	Independent
	<p>The Locality Working model operates alongside the Council's Community Committee structure. It uses a place based approach, with strong political leadership, to tackle poverty, reduce inequality and address vulnerability in some of the poorest neighbourhoods in Leeds</p>	<p>Website Statement of Community Involvement (LDF) (leeds.gov.uk)</p>	Operational
	<p>Public attendance at council meetings: The public can attend or view any formal meeting of the council Additional arrangements for the public to address meetings are in place as follows:</p> <ul style="list-style-type: none"> • Deputations to full Council in accordance with the Council Procedure Rules • Invitation as a witness to a Scrutiny inquiry in accordance with the Scrutiny Board Procedure Rules • Deputations, open forums, advisory or consultative forums of Community Committees in accordance with the Community Committees Procedure Rules 	<p>Executive Board endorsed plan and approach minute 37 24th September 2020</p>	
	<p>Public attendance at council meetings: The public can attend or view any formal meeting of the council Additional arrangements for the public to address meetings are in place as follows:</p> <ul style="list-style-type: none"> • Deputations to full Council in accordance with the Council Procedure Rules • Invitation as a witness to a Scrutiny inquiry in accordance with the Scrutiny Board Procedure Rules • Deputations, open forums, advisory or consultative forums of Community Committees in accordance with the Community Committees Procedure Rules 	<p>Executive Board received update report Minute 129 16th March 2022</p>	
	<p>Public attendance at council meetings: The public can attend or view any formal meeting of the council Additional arrangements for the public to address meetings are in place as follows:</p> <ul style="list-style-type: none"> • Deputations to full Council in accordance with the Council Procedure Rules • Invitation as a witness to a Scrutiny inquiry in accordance with the Scrutiny Board Procedure Rules • Deputations, open forums, advisory or consultative forums of Community Committees in accordance with the Community Committees Procedure Rules 	<p>Constitution Council and democracy (leeds.gov.uk) Council Procedure Rules – Part 4 a Scrutiny Board Procedure Rules – part 4 c Community Committee Procedure Rules – part 4 d Protocol for Public Speaking at Plans Panels – Part 5 h</p>	Operational
<p>Public attendance at council meetings: The public can attend or view any formal meeting of the council Additional arrangements for the public to address meetings are in place as follows:</p> <ul style="list-style-type: none"> • Deputations to full Council in accordance with the Council Procedure Rules • Invitation as a witness to a Scrutiny inquiry in accordance with the Scrutiny Board Procedure Rules • Deputations, open forums, advisory or consultative forums of Community Committees in accordance with the Community Committees Procedure Rules 	<p>Committee agenda and minutes demonstrate application of relevant provisions For example Inner South Community Committee – Minute 30 24th November 2021</p>		

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 2 - Ensuring openness and engagement: (Sharing information and inviting participation)

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Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
	<ul style="list-style-type: none"> Speaking at Plans Panels in accordance with the Protocol for Public Speaking at the Plans Panels <p>We have arrangements in place for the receipt and consideration of petitions. Formal decisions in respect of petitions received are taken and published in accordance with the decision making framework which provides for Member oversight of decision making.</p>	<p>Website Petition the council (leeds.gov.uk)</p>	Operational
	<p>The Budget and Policy Framework Procedure Rules set out clear requirements in respect of stakeholder engagement, publication and referral to Scrutiny of any framework document to ensure comprehensive consultation and engagement in respect of key policies.</p> <p>Executive Board and Full Council reports set out consultation details in respect of budget and policy framework matters.</p>	<p>Constitution Council and democracy (leeds.gov.uk) Budget and Policy Framework Procedure Rules - Part 4 e</p> <p>B&PF documents approved by Full Council: Licensing Authority Policy Statement - Minute 45 10th November 2021 Youth Justice Plan - Minute 68, Safer, Stronger Communities Leeds Plan Minute 69 12th January 2022 Best City Ambition – Minute 79, Budget – Minute 82, - 23rd February 2022</p>	Operational
We will develop formal and informal partnerships to ensure efficient use of resources and	Best City Ambition rooted in partnership between the council, partner organisations and local communities.	Partnership approach to Best City Ambition considered by Executive Board Minute 110 9th February 2022	Operational
	We have established a Parish and Town Council Charter setting out how we will work together with local councils in the Leeds City area for the benefit of local people.	Website Parish and Town Council Charter (leeds.gov.uk)	

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 2 - Ensuring openness and engagement: (Sharing information and inviting participation)

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sustainable achievement of outcomes	Partners: We have established a Partnership toolkit, checklist and register to support proportionate arrangements for governance and risk in respect of partnerships. The checklist focusses on: <ul style="list-style-type: none"> • purpose and outcomes – how we will measure success and when the partnership will end • the partners – who our partners are and how we will work with them • risk and resilience – how the partnership plans to meet risks. 	Survey of Internal Control: <ul style="list-style-type: none"> • Are there any partnerships with external partners in your service area • <i>Name / Number</i> • Have these been included on the directorate partnership register • Has the partnership checklist been applied to each partnership (available on the partnership toolkit (InSite - Partnership management (leeds.gov.uk)) • Are you satisfied that the arrangements in place provide adequate control 	Operational
		The annual assurance report on corporate risk management is received by Corporate Governance and Audit Committee. – Note 5 17th December 2021	Specialist
		Enquiries of Specialists – Chief Officer Policy and Intelligence	
		Internal audit review of One Adoption West Yorkshire – Decision Making Internal Audit review of Aspire Scheme of Delegation	Independent
	Executive Board receive reports reviewing the work and outcomes of significant partnerships within the city	For example Executive Board received ‘The Great Jobs Agenda and the Leeds Anchors Network’ Minute 100 15th December 2021	Operational

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 3 - Defining outcomes: (Having realistic priorities for what we can and should achieve)

We will define outcomes in terms of sustainable economic, social and environmental benefits

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
<p>We will maintain a clear strategic plan which sets out our priorities, and the intended outcomes for the citizens and communities of Leeds now and in the future.</p>	<p>The Joint Strategic Assessment provides a detailed understanding of the citizens and communities in the Leeds area which underpins the Council’s planning and service delivery.</p>	<p>The JSA received by Health and Wellbeing Board Minute 9 16th September 2021, and Executive Board Minute 68 20th October 2021</p>	Operational
	<p>In Feb 2022 Council approved the Best City Ambition (BCA) in place of the Best Council Plan. Both corporate plans articulate the council’s ambitions and strategic priorities which are based in the three pillars</p> <ul style="list-style-type: none"> • Health and wellbeing • Inclusive growth • Climate emergency <p>The Best City Ambition is centred on the city’s mission to tackle poverty and inequality in partnership.</p>	<p>Best Council Plan in full (leeds.gov.uk) reviewed and revised July 2020</p> <p>Best City Ambition approved by Full Council Minute79 23rd February 2022</p>	
	<p>The strategy and policy framework is articulated through a raft of policy and strategy documents which reflect the strategic ambition of the council. An iterative approach will be taken to reviewing this framework, to ensure that they are necessary and appropriate, and that they form a cohesive whole in support of the overarching BCA.</p>	<p>Corporate Governance and Audit Committee received report on Governance Arrangements for Implementation of Best City Ambition item 11 24th June 2022</p>	Specialist
	<p>Documents comprised in the budget and policy framework are approved by full council, other supporting strategies and policies are approved in accordance with the Leader’s executive arrangements.</p>	<p>Survey of Internal Control</p> <ul style="list-style-type: none"> • Arrangements to ensure Service is planned and delivered in line with the Council’s strategic planning framework including in particular: <ul style="list-style-type: none"> ○ The Best Council Plan (up to 23rd February 2022) ○ The Best City Ambition (From 24th February 2022) ○ The Council’s three strategic pillars – Inclusive Growth, Health & Wellbeing, and Climate Emergency ○ Your supporting strategic / service Plan (if relevant) 	Operational

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 3 - Defining outcomes: (Having realistic priorities for what we can and should achieve)

We will define outcomes in terms of sustainable economic, social and environmental benefits

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
		<p>Examples of supporting plans and strategies approved by Executive during AGS period - Leeds Air Quality Strategy Minute 35 21st July 2021 Domestic Violence and Abuse Support in Safe Accommodation Strategy approved by Executive Board 17th November 2021 Energy Costs and Purchasing Strategy Minute 16th March 2022</p>	
		<p>Corporate Governance and Audit Committee received Report on Governance arrangements for Implementation of the Leeds Best City Ambition - item 11 - 24th June 2022</p>	Specialist
<p>We will work to deliver our strategic plan in a way that is economically, socially and environmentally sustainable and demonstrates excellent value for money</p>	<p>Medium Term Financial Strategy: The five year MTFS provides for financial resilience and sustainability. It is updated annually.</p>	<p>The MTFS 2022/23- 2026/27 was received by Executive Board. Minute 58 22nd September 2021</p>	Operational
	<p>The Revenue Budget and Capital Programme are supported by a clear and established set of principles which enable a robust and accountable approach to budget management. The system of financial control includes clear arrangements for budget setting and monitoring, to ensure that the budget reflects the resource envelope available to the Council. BCT: Financial Challenge has been established to deliver targeted savings resulting from a programme of service reviews.</p>	<p>Enquiries of Specialists – Chief Officer Financial Services</p>	Specialist
		<p>Corporate Governance and Audit Committee received the Annual Assurance report on arrangements for financial management. Minute 50 26th November 2021</p>	Specialist
	<p>Climate Emergency is one of the three pillars supporting the Council’s strategic plan, with a target of achieving net zero emissions for the city by 2030. Efforts are focussed on both the council’s climate emissions; and wider influence in relation to national policy, and the activity of partners, stakeholders, citizens and communities within the city.</p>	<p>Climate Emergency Annual Report received by Executive Board Minute 118 9th February 2022</p>	Operational
<p>Report on Climate Emergency Governance and Controls received by Corporate Governance and Audit Committee Minute 36 24th September 2021</p>		Specialist	

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 3 - Defining outcomes: (Having realistic priorities for what we can and should achieve)

We will define outcomes in terms of sustainable economic, social and environmental benefits

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
	<p>The principles of decision making require</p> <ul style="list-style-type: none"> • Clarity of aims and desired outcomes • Proportionality • Options appraisal <p>The corporate report template provides for the articulation of relevant considerations with particular reference to the three strategic pillars.</p>	Internal Audit sample testing of published decisions	Independent
	<p>The Council is signatory to the Leeds Social Value Charter committing to the consideration of social value in all the council does.</p> <p>Social Value Guidance for Commissioners has been developed, communicated and embedded under the oversight of the Social Value Board. Outcomes are monitored and reported to Corporate Governance and Audit Committee.</p> <p>TOMs monitoring reported to Social Value Board quarterly, and annually to Scrutiny and Audit committee.</p>	Scrutiny Board (Strategy & Resources) supported adoption of the Social Value Guidance Minute 61 20th January 2020	Operational
		<p>Survey of Internal Control</p> <ul style="list-style-type: none"> • Arrangements to ensure social value including Social Value Guidelines for Leeds City Council Commissioners 	
		Scrutiny Board Strategy & Resources received Social Value in Procurement Report – Minute 73 28th March 2022	Independent
We will ensure that our services are appropriate to the different needs of citizens and communities and that we deliver fair access to our services	<p>Equalities:</p> <p>The Council has adopted an Equality and Diversity Policy and four-year Strategic Equality Improvement Priorities in compliance with the Equality Act 2010. The policy and priorities recognise that there are different outcomes for different groups and communities and seek to tackle poverty and reduce inequalities.</p> <p>We use equality, diversity, cohesion and integration impact assessments to identify ensure that our services are fair and accessible</p>	<p>Website</p> <p>Equality and diversity (leeds.gov.uk)</p> <p>Equality improvement priorities (leeds.gov.uk)</p> <p>Equality and diversity impact assessments (leeds.gov.uk)</p>	Operational
		<p>Survey of Internal Control</p> <ul style="list-style-type: none"> • Arrangements to ensure fair access to services including <ul style="list-style-type: none"> ○ The Council’s Equality and diversity policy 	Operational

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 3 - Defining outcomes: (Having realistic priorities for what we can and should achieve)

We will define outcomes in terms of sustainable economic, social and environmental benefits

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
		<ul style="list-style-type: none"> ○ Equality, diversity, cohesion and integration impact screening and assessments 	
		Equality Improvement Priorities Progress Report 2020-2021 and Equality Improvement Priorities 2021-2025 received by Executive Board – Minute 43 21st July 2021	Specialist
		Internal Audit reviews (for example): <ul style="list-style-type: none"> • No Recourse to Public Funds • Retirement Wellbeing Checks • SEN Out of Area Placements • DoLS 	Independent

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 4 - Determining effective interventions: (Considering the options and taking informed decisions)

We will determine the interventions necessary to optimise the achievement of the intended outcomes

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance Type
<p>We will ensure that decision makers are provided with relevant, timely information to support decisions which are proportionate, sustainable and realistic to meet identified aims and outcomes.</p>	<p>Decision Making: We have adopted the Principles of Decision Making set out in Article 13 of the Constitution Report templates require clear reasoning and evidence for recommendations, including consultation and engagement, legal, resource and risk implications, and options considered. Committee reports, and those supporting key decisions taken by officers are published five days in advance of decisions being taken.</p>	<p>Survey of Internal Control</p> <ul style="list-style-type: none"> • Arrangements to support proportionate, sustainable and realistic decisions including <ul style="list-style-type: none"> ○ The Principles of Decision Making (set out in Article 13 of the Constitution) ○ Report writing templates and guidance 	
		<p>Corporate Governance and Audit Committee received the Annual Assurance report on Decision Making. Minute 23 30th July 2021; Item 10 24th June 2022</p>	Specialist
		<p>Internal Audit sample testing of published decisions</p>	Independent
<p>We will ensure that our financial planning, and budgeting processes inform, reflect and support our decision making.</p>	<p>Category management structure enables input into option appraisals (where warranted), procurement strategy, decision reports and contract management plans. Reassurance is addressed via VfM delivered services and the non-recording of failing or terminated contracts</p>	<p>Enquiries of Specialists – Head of Procurement and Commercial Service</p>	
	<p>Medium Term Financial Strategy: The five year MTFs provides for financial resilience and sustainability. It is updated annually.</p>	<p>The MTFs 2022/23- 2026/27 was received by Executive Board. Minute 58 22nd September 2021</p>	Operational
	<p>Budget: Budget management and monitoring is undertaken as a continuous process throughout the Council. Clear financial dashboards have been developed and financial advice and guidance is available from the Financial Service, to assist budget holders in assessing the impact of decisions. The corporate report template requires that financial implications are detailed in respect of proposals.</p>	<p>Corporate Governance and Audit Committee received the Annual Assurance report on arrangements for financial management. Minute 50 26th November 2021</p>	Specialist
		<p>Internal Audit sample testing of published decisions</p>	Independent
		<p>Website:</p>	Operational

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 4 - Determining effective interventions: (Considering the options and taking informed decisions)

We will determine the interventions necessary to optimise the achievement of the intended outcomes

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance Type
<p>We will consider best value in respect of all strategic objectives through the delivery of service specific outcomes.</p>	<p>The Council has adopted a five year procurement strategy to support deliver of the strategic plan based on five key areas:</p> <ul style="list-style-type: none"> • Value for money and efficiency • Governance • Social Value and Foundation Living Wage • Commercial Opportunities • Supplier relationships and contract management <p>Arrangements for the procurement of goods and services include requirements for tender evaluation reflecting both price and quality</p> <p>The Social Value guidelines for Leeds City Council commissioners states all high value procurements must consider social value. The council has a contract with the Social Value Portal (SVP) an external service that manages the supply and delivery of the Social Value tool which enables a performance and evidence-based approach to obtain social value offers from bidders, ensuring an open, fair and transparent process is in place. Contract management arrangements are considered during the scoping of the procurement to ensure the Councils requirements are clear, deliverable and manageable. Post award contract management ensures adherence to the service needs and delivery of the expected outcomes including the requirement of any future procurement.</p> <p>A suite of tender documents to address all procurement activity namely, goods, works and services are available to undertake appropriate procurement exercises. The tender documents promote engagement with the third sector market and strengthen its relationship with the council, as well as providing opportunities for large private organisations to engage more</p>	<p>Procurement Strategy 2019 to 2024 (leeds.gov.uk)</p>	
		<p>Scrutiny Board (Strategy & Resources) supported adoption of the Social Value Guidance Minute 61 20th January 2020</p>	
		<p>Survey of Internal Control</p> <ul style="list-style-type: none"> • The procurement framework, including <ul style="list-style-type: none"> ○ the provisions of the Contracts Procedure Rules ○ Arrangements for Contract Management, including the requirement to have arrangements in place for contract management; and that individuals undertaking contract management roles have appropriate formal training ○ Arrangements for obtaining procurement and commercial advice and guidance 	
		<p>Corporate Governance and Audit Committee received the Procurement Assurance report 2021 Minute 22 30th July 2021, and Procurement Review Update Report Minute 52 26th November 2021</p>	
<p>Specialist</p>	<p>Enquiries of Specialists – Head of Procurement and Commercial Service</p>	<p>Independent</p>	
<p>Internal Audit review of Emergency PPE Contracts</p>			

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 4 - Determining effective interventions: (Considering the options and taking informed decisions)

We will determine the interventions necessary to optimise the achievement of the intended outcomes

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance Type
	openly with the Third Sector and SMEs by broadening their supply chain.		

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 5 - Managing risk and performance: (Ensuring that we can implement our plans)

We will manage risks and performance through robust internal control and strong public financial management

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
<p>We will integrate robust and effective risk management arrangements into all our activity and decision making to identify, mitigate and manage risks to the achievement of our goals.</p>	<p>The Council is committed to the identification, mitigation and management of risk throughout all levels of council decision making and activity to ensure that the councils strategic objectives can be achieved.</p> <p>Together the risk management strategy and procedures work to identify, mitigate and manage risk at corporate, directorate, service and project level.</p> <p>Arrangements provide for clear ownership of risk, and for the regular monitoring and evaluation of arrangements to ensure that they remain robust and fit for purpose.</p> <p>The corporate report template includes a section to address risk in relation to all decisions taken in committee, and key and significant operational decisions taken by officers.</p> <p>Regular Executive Members briefings include updates on risk in relation to matters within their portfolio.</p> <p>CLT consider corporate risks; and DLTs consider directorate risks through a regular cycle of reporting by Intelligence and Policy Manager</p> <p>Scrutiny Boards have oversight of risk arrangements in relation to matters within their remit.</p>	<p>Website Risk and performance (leeds.gov.uk)</p>	Operational
		<p>The risk management policy and strategy approved by Executive Board – Minute 39 21st July 2021</p>	
		<p>Survey of internal control</p> <ul style="list-style-type: none"> • The Council’s risk management Policy and approach, including arrangements <ul style="list-style-type: none"> ○ to identify and record new and emerging risks, ○ to develop and review the control assessment for each risk, ○ to report, and where necessary escalate, significant risks and ○ to manage each identified risk. 	
		<p>Annual Corporate Risk Management report received by Executive Board – Minute 38 21st July 2021</p>	
		<p>Annual Assurance Report on Corporate Risk Management Arrangements received by Corporate Governance and Audit Committee Note 5 17th December 2021</p>	Specialist
		<p>Scrutiny Board Strategy & Resources received and considered the Annual corporate risk management report – Minute 24 18th October 2021</p>	
		<p>Enquiries of Specialists – Chief Officer Policy and Intelligence</p>	

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 5 - Managing risk and performance: (Ensuring that we can implement our plans)

We will manage risks and performance through robust internal control and strong public financial management

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
	Legal and regulatory breach addressed as part of PACS service level risk register, giving assurance in relation to risks arising through delivering services through third parties.	Enquiries of Specialists – Head of Procurement and Commercial Service	Specialist
		Internal Audit sample testing of published decisions	Independent
We will have effective arrangements to plan and monitor our performance in line with our strategic objectives, and to identify and deal with any failure in service delivery.	We have clearly articulated arrangements for performance management at corporate and directorate level. These arrangements seek to provide assurance in relation to the delivery of the Council’s strategic plan. Key Performance Indicators underpin reporting of progress to Corporate Leadership Team and to Executive Board and will be reviewed in light of the adoption of the Best City Ambition. Scrutiny Boards have oversight of performance in relation to matters within their remit. They enhance performance through constructive challenge and debate on policies and objectives before, during and after decisions are made. Scrutiny inquiries are targeted to provide robust challenge and meaningful assurance that services are delivered to achieve value for money in terms of the effective, efficient and economic achievement of outcomes.	Website: Best Council Plan scorecard (leeds.gov.uk)	Operational
		Survey of Internal Control • Arrangements to monitor performance including ○ arrangements to manage and escalate concerns	
		Examples of performance reports received by Executive during AGS period: Update on Thriving: The Child Poverty Strategy for Leeds Minute 64, and Annual Update on Migration Activity in Leeds Minute 65 20th October 2021	
		Enquiries of Specialists – Chief Officer Policy and Intelligence	Specialist
		Annual Corporate Performance Management report received by Executive Board – Minute 37 21st July 2021	
		Corporate Governance and Audit Committee received the Annual Assurance Report on Performance Management Arrangements Note 5 17th December 2021	
Examples of performance reports received by Scrutiny; Scrutiny Board (Infrastructure, Investment and Inclusive Growth) Minute 4 - 24th June 2021 ;	Independent		

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 5 - Managing risk and performance: (Ensuring that we can implement our plans)

We will manage risks and performance through robust internal control and strong public financial management

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type															
		Scrutiny Board (Adults, Health & Active Lifestyles) Minute 7 - 15th June 2021 Scrutiny Board (Strategy & Resources) Performance Update - Minute 7 - 24th June 2021 ; Performance Report on Culture and An Efficient, Enterprising and Healthy Organisation Minute 49 24th January 2022 ; Contact Centre Performance and Improvement Minute 60 14th February 2022																
	A new Contract Management process is being formalised under the e-tendering portal YORtender. Contract Management Plans are owned by Directorates via commissioners/contract managers and report on progress at relevant boards.	Enquiries of Specialists – Head of Procurement and Commercial Service																
We will have robust arrangements for internal control which are defined and documented, clearly communicated, effectively embedded, meaningfully monitored and regularly reviewed.	There are clearly articulated arrangements for internal control in respect of identified areas as follows	<table border="1"> <tr> <td data-bbox="1323 778 1906 1042"> Survey of Internal Control <ul style="list-style-type: none"> • The Council’s arrangements for Business Continuity Management including <ul style="list-style-type: none"> ○ Business Continuity Plans developed for the service ○ Arrangements for monitoring, testing and review of business continuity plans. </td> <td data-bbox="1906 778 2092 1042">Operational</td> </tr> <tr> <td data-bbox="1323 1042 1906 1106"> Corporate Governance and Audit Committee receive annual assurance reports: </td> <td data-bbox="1906 1042 2092 1106">Specialist</td> </tr> <tr> <td data-bbox="1323 1106 1906 1137"> Procurement; Decision making </td> <td data-bbox="1906 1106 2092 1137">Minute 22; minute 23 30th July 2021</td> </tr> <tr> <td data-bbox="1323 1137 1906 1169"> Treasury Management </td> <td data-bbox="1906 1137 2092 1169">Minute 37 24th September 2021</td> </tr> <tr> <td data-bbox="1323 1169 1906 1201"> Planning decision making and enforcement arrangements </td> <td data-bbox="1906 1169 2092 1201">Minute 40 24th September 2021</td> </tr> <tr> <td data-bbox="1323 1201 1906 1233"> Procurement update </td> <td data-bbox="1906 1201 2092 1233">Minute 52 26th November 2021</td> </tr> <tr> <td data-bbox="1323 1233 1906 1313"> Risk management </td> <td data-bbox="1906 1233 2092 1313">Minute 5 17th December 2021 (Consultative Meeting of Members of the Committee)</td> </tr> <tr> <td data-bbox="1323 1313 1906 1372"> Business continuity </td> <td data-bbox="1906 1313 2092 1372">Minute 6 17th December 2021 (Consultative Meeting of Members of the Committee)</td> </tr> </table>	Survey of Internal Control <ul style="list-style-type: none"> • The Council’s arrangements for Business Continuity Management including <ul style="list-style-type: none"> ○ Business Continuity Plans developed for the service ○ Arrangements for monitoring, testing and review of business continuity plans. 	Operational	Corporate Governance and Audit Committee receive annual assurance reports:	Specialist	Procurement; Decision making	Minute 22; minute 23 30th July 2021	Treasury Management	Minute 37 24th September 2021	Planning decision making and enforcement arrangements	Minute 40 24th September 2021	Procurement update	Minute 52 26th November 2021	Risk management	Minute 5 17th December 2021 (Consultative Meeting of Members of the Committee)	Business continuity	Minute 6 17th December 2021 (Consultative Meeting of Members of the Committee)
Survey of Internal Control <ul style="list-style-type: none"> • The Council’s arrangements for Business Continuity Management including <ul style="list-style-type: none"> ○ Business Continuity Plans developed for the service ○ Arrangements for monitoring, testing and review of business continuity plans. 	Operational																	
Corporate Governance and Audit Committee receive annual assurance reports:	Specialist																	
Procurement; Decision making	Minute 22; minute 23 30th July 2021																	
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Planning decision making and enforcement arrangements	Minute 40 24th September 2021																	
Procurement update	Minute 52 26th November 2021																	
Risk management	Minute 5 17th December 2021 (Consultative Meeting of Members of the Committee)																	
Business continuity	Minute 6 17th December 2021 (Consultative Meeting of Members of the Committee)																	

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 5 - Managing risk and performance: (Ensuring that we can implement our plans)

We will manage risks and performance through robust internal control and strong public financial management

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
	Corporate Performance management	Minute 7 17th December 2021 (Consultative Meeting of Members of the Committee)	
	Integrated Digital Service Controls	Minute 68 4th February 2022	
	Employment policies and procedures and employee conduct	Minute 70 4th February 2022	
	Customer contact and satisfaction	Minute 81 25th March 2022	
	<p>Our system of internal control for Information Management and Governance provides a framework for the processing of information in line with relevant legislation. Arrangements include in particular:</p> <ul style="list-style-type: none"> • creation, storage and disposal of information • information security • information access • information sharing • reporting and managing data breaches 	Website Privacy and data (leeds.gov.uk)	Operational
	<p>Survey of Internal Control</p> <ul style="list-style-type: none"> • The Council's arrangements for information governance including: <ul style="list-style-type: none"> ○ Arrangements for records management and storage in accordance with document retention schedules ○ Requirement to complete the information governance e-learning in accordance with corporate timescales ○ Requirement to hold and transmit personal, confidential and sensitive information securely ○ Requirement to report data breaches ○ Requirements for Data Protection Impact Assessments and the mitigation of identified risks. 		
	Corporate Governance and Audit Committee received the Annual Information Governance Report including the Annual Report of the Caldicott Guardian minute 69 4th February 2022	Specialist	
Enquiries of Specialists – Data protection Officer			

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 5 - Managing risk and performance: (Ensuring that we can implement our plans)

We will manage risks and performance through robust internal control and strong public financial management

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
	Financial Management controls are integrated throughout our arrangements, including financial planning and budget preparation and setting; in year budget management and monitoring; and closure of accounts and year-end reporting.	Survey of Internal Control <ul style="list-style-type: none"> • The Council's arrangements for financial management and control including: <ul style="list-style-type: none"> ○ Financial Regulations ○ Arrangements for budget setting and monitoring ○ Arrangements for obtaining financial advice and guidance 	Operational
		Corporate Governance and Audit Committee received the Annual Assurance Report on Financial Management minute 50 26th November 2021	Specialist
		Internal Audit review of Invest to Save fund Internal Audit review of Strategic Investment Fund Acquisitions Internal Audit review of FMS Creditor Processes Internal Audit review of Purchasing Cards Internal Audit review of CIS Payments	Independent

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 6 - Developing Capacity: (Getting the best out of our resources and our people)

We will develop the Council’s capacity, including the capability of its leadership and the individuals within it.

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance Type
<p>We will continually review how we use our assets and information to achieve outcomes efficiently and effectively.</p>	<p>Clear procedures underpin the receipt of Compliments and the investigation of complaints to inform the continuous improvement of the council and the way in which services are delivered.</p>	<p>Complaints, compliments and feedback - let us know (leeds.gov.uk)</p>	Operational
	<p>Estate Management Strategy: The Four year estate management strategy sets out the way in which the Council will strategically plan and manage its land and property assets across the city to ensure that it fulfils all of its priorities and to enable the people, the city and its businesses to thrive. The document sets out the vision, priorities and objectives helping us deliver a modern, efficient, sustainable estate and workplaces that remain fit for purpose as the world adapts to new ways – and places – of working. A live implementation plan is maintained by Strategic Asset Management.</p>	<p>Corporate Governance and Audit Committee received assurance report in relation to customer contact and satisfaction Minute -25th March 2022.</p>	Specialist
		<p>The Estate Management Strategy approved by Executive Board Minute 78 17th November 2021</p>	Operational
		<p>Survey of Internal Control</p> <ul style="list-style-type: none"> • Arrangements for governance in respect of Council land and buildings including <ul style="list-style-type: none"> ○ obtaining advice and guidance, and ○ arrangements for liaison with Chief Asset Management and Regeneration Officer in respect of decisions relating to use of the Council’s land and buildings. 	Specialist
		<p>Corporate Governance and Audit Committee due to receive assurance reports in relation to estate management March 2023.</p>	Specialist
		<p>Scrutiny Board (strategy & Resources) is undertaking ongoing work in relation to agile working, developing new ways of working, employee wellbeing and estate realisation. Work has taken place through 2020/21 and 2021/22 and continues into 2022/23.</p>	Independent
<p>Internal Audit sample testing of published decisions Internal Audit review of Strategic Investment Fund Acquisitions</p>	Independent		

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 6 - Developing Capacity: (Getting the best out of our resources and our people)

We will develop the Council’s capacity, including the capability of its leadership and the individuals within it.

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance Type
	<p>Our digital capabilities play a central role in maximising the use of tools and technology to improve and transform the way the council works, provides services and engages with citizens</p> <p>We take a strategic approach to the collection and use of data to support our decisions, assess performance and drive improvement and have established the Office of Data Analytics.</p>	<p>Survey of Internal Control</p> <ul style="list-style-type: none"> • Arrangements for governance of integrated digital services including <ul style="list-style-type: none"> ○ obtaining advice and guidance, and ○ arrangements for liaison with Chief Digital and Information Officer in respect of decisions relating to use of digital technology. 	Operational
		<p>Corporate Governance and Audit Committee received assurance report in relation to digital governance Minute - 4th February 2022.</p>	Specialist
		<p>Scrutiny Board (strategy & Resources) – have considered IDS service desk performance and IDS vision, Project and Programme management during 2021/22</p>	Independent
		<p>Internal Audit sample testing of published decisions</p>	
<p>We will develop, maintain and implement arrangements which support and develop the capacity of Members and Officers.</p>	<p>Officers:</p> <p>Our People Strategy sets out our ambition to be the best place to work, through exceptional employee experience, talented managers and leaders, and a culture underpinned by fairness, diversity and collaboration.</p> <p>Our people Strategy is supported by key offers including</p> <ul style="list-style-type: none"> • Values & behaviours • Leadership and management <p>The Strategy also includes a focus on keeping our staff safe whilst building in flexibility across the workforce.</p>	<p>Website:</p> <p>The best place to work – our people strategy 2020 to 2025 (leeds.gov.uk)</p>	Operational
		<p>Survey of Internal Control</p> <ul style="list-style-type: none"> • Arrangements for management of staff including: <ul style="list-style-type: none"> ○ Welfare of employees ○ Induction, training and development ○ Supervision, attendance, discipline ○ Appraisals and 1-2-1s ○ Access to the equipment necessary to fulfil their roles effectively 	Operational

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 6 - Developing Capacity: (Getting the best out of our resources and our people)

We will develop the Council's capacity, including the capability of its leadership and the individuals within it.

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance Type
	<p>We have developed a range of staff and manager facing communication tools and techniques including:</p> <ul style="list-style-type: none"> regular focussed meetings of BCLT, and extended BCLT Written communications including weekly bulletins, BCLT notes, Tom's weekly message <p>We have a broad range of arrangements to promote the health safety and wellbeing of employees including but not limited to:</p> <ul style="list-style-type: none"> Accidents and incidents at work Employee advice, information and counselling Financial wellbeing Mental health Occupational health; and Safeguarding <p>Regular pulse surveys continue to enable communication and inform decision making.</p>	<ul style="list-style-type: none"> Arrangements for obtaining advice and guidance in relation to Human Resources. 	
		Council approved the Pay Policy Statement Minute 80 23rd February 2022 .	Operational
		Corporate Governance and Audit Committee received the annual assurance report in relation to employment policies and procedures and employee conduct Minute 70 - 4th February 2022 .	Specialist
		Health, Safety and Wellbeing Performance and Assurance Report Received by Executive Board Minute 23 23rd June 2021	Specialist
	<p>Members:</p> <p>The Member Induction Programme is provided following each local election.</p> <p>In addition a Training and Development Programme is developed in consultation with Members. The calendar of training is available to all Members, and remains agile to deal with emerging needs.</p>	Enquiries of specialists – Head of Democratic Services	Specialist
	<p>The Members Allowances Scheme is considered by the Independent Remuneration Panel and approved by Full Council. The scheme is subject to an annual uplift in line with the negotiated headline NJC pay award. The Scheme has been reviewed by the IRP and will be submitted to Council for approval.</p>	Council adopted the Members Allowances Scheme Minute 23 10th July 2019 . An update is anticipated 20th July 2022 The City Solicitor applies the uplift under delegated authority last decision taken 6th April 2022	Operational

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 6 - Developing Capacity: (Getting the best out of our resources and our people)

We will develop the Council's capacity, including the capability of its leadership and the individuals within it.

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance Type
	<p>We are working towards a standardised, robust and sustainable managed digital offer that meets Member's workstyle requirements, in line with the digital workplace. The offer will meet accessibility needs, be subject to clear training and standardised support, and support the ambition of members going paper-free.</p>	<p>Member Management Committee received a report on the DIS Offer for Elected members Minute 7 16th July 2021</p>	Operational
<p>We will ensure that leadership roles are clear and defined and that relationships between elected Members and officers work effectively to set and implement our strategic goals.</p>	<p>The Council operates executive arrangements on the strong leader and cabinet model. Roles and responsibilities are clearly defined through the constitution including provision in relation to:</p> <ul style="list-style-type: none"> • Responsibility for functions • Procedure rules • Codes and protocols provide further guidance in respect of member and Officer roles and responsibilities <p>Each Director maintains a sub-delegation scheme making clear provision for the discharge of functions within their remit, although each retains accountability for functions delegated to them through the Officer Delegation Scheme.</p> <p>There are clear leadership arrangements in place, enabling leaders and managers across the council to engage and share knowledge and experience to inform decision making and cascade information:</p>	<p>Constitution Council and democracy (leeds.gov.uk) Members of the Council – Article 2 Chairing the Council – Article 5 The Executive - Article 7 Officers – Article 12 Review and Revision of the Constitution - Article 15 Responsibility for Functions - Part 3 Local Choice functions – Section 1 Council Functions – Section 2 Executive Functions - Section 3 Executive and Decision Making Procedure Rules – Part 4 b Officer Employment Procedure Rules – Part 4 j Protocol for Member / Officer Relations – Part 5 c Protocol for the Roles of Members and Officers in Decision Making – Part 5 d</p> <hr/> <p>Website Sub delegation schemes Council and democracy (leeds.gov.uk)</p>	Operational

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 6 - Developing Capacity: (Getting the best out of our resources and our people)

We will develop the Council’s capacity, including the capability of its leadership and the individuals within it.

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance Type
	<ul style="list-style-type: none"> • Corporate Leadership Team (Directors) • Directorate Leadership Teams (Directors and their direct reports within directorates) • Best Council Leadership Team (Directors and their direct reports across the council) • Extended BCLT (All JNC grade officers across the council) • Cross cutting boards (E.g. BCT: Financial Challenge) • Service boards (E.g. • Project and programme boards (E.g. Core Business Transformation Board) <p>A review of these internal governance arrangements will be undertaken as the council implements the new organisational plan.</p>	<p>The Leader’s executive arrangements were reported to Full Council Minute 13 20th May 2021; Minute 48 10th November 2021</p>	
		<p>Survey of Internal Control</p> <ul style="list-style-type: none"> • Arrangements for delegated decision making including: • The Protocol on member Officer Relations and Protocol for the Role of Members and Officers in Decision Making • Officer delegation scheme and the Director’s Sub-delegation Scheme • Internal governance arrangements within the directorate (boards, panels & other forum that control and influence service delivery although not formal decision making bodies) • Arrangements for briefing / consulting relevant elected Members (ward Members, portfolio holders etc.) as necessary and appropriate and • arrangements for the referral of appropriate matters to Executive Board 	Operational
		<p>Corporate Governance and Audit Committee received report on Governance Arrangements for Implementation of Best City Ambition item 11 24th June 2022</p>	Specialist

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 6 - Developing Capacity: (Getting the best out of our resources and our people)

We will develop the Council's capacity, including the capability of its leadership and the individuals within it.

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 7 - Effective accountability: (Ensuring our processes are clear, robust, and open to review)

We will implement good practices in transparency, reporting and audit, to deliver effective accountability.

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
We will provide clear, accessible and timely information so that we can be held to account for the decisions we take and for our performance.	Approach to open and transparent decision making detailed at Principle 2 above. Publication of agendas and minutes of meetings, and reports and delegated decision notices in respect of officer decisions ensure decisions are available for consideration and challenge. Call in arrangements permit the consideration of executive decisions which have been made but not yet implemented by Scrutiny Boards	Adults and Health Service Review 6: Care Delivery: Care Homes, Post Consultation Recommendations Report considered by Scrutiny Board (Adults, Health and Active lifestyles) 9th July 2021	Operational
	Performance of Committees Council Committees will be held to account for the discharge of the matters within their remit	The Decision Making Statement of Internal Control was received by Corporate Governance and Audit Committee – Minute 23 30th July 2021 ; Item 10 24th June 2022	Specialist
	Community Committees	Minute 32 14th September 2021	Operational
	Plans Panels and Development Plan Panel;	Minute 49; 10th November 2021	
	Corporate Governance and Audit Committee	Minute 50 10th November 2021	
	Climate Emergency Advisory Committee	Minute 91 23rd March 2022	
	Licensing Committee	Minute 92 23rd March 2022	
	Standards and Conduct Committee	Minute 93 23rd March 2022	
	The Council's accounts are prepared and published in accordance with legislative requirements and proper practice, including the period of public inspection prior to finalisation. Comments and questions arising during period of public inspection are reported to Corporate Governance and Audit Committee	Corporate Governance and Audit Committee <ul style="list-style-type: none"> Approve interim annual governance statement and publication drafts of the accounts Minutes 24 and 25 30th July 2021 approve the final annual governance statement Minute 54 26th November 2021 approve the audited accounts. Minute 71 4th February 2022 	Operational
	Scrutiny: Our scrutiny and oversight arrangements are set out in Article 6 and the Scrutiny Board Procedure Rules in the Constitution.	Survey of Internal Control <ul style="list-style-type: none"> Service included in work undertaken by Scrutiny Board If yes give details of the Scrutiny 	Operational

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 7 - Effective accountability: (Ensuring our processes are clear, robust, and open to review)

We will implement good practices in transparency, reporting and audit, to deliver effective accountability.

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
	The Vision for Scrutiny, contained within Article 6 sets out the “Four Principles of Good Scrutiny” and recognises the seven conditions necessary to succeed in the vision.	<ul style="list-style-type: none"> If yes, have recommendations arising from the work been / are being implemented in accordance with identified timescales under an established action plan. 	
		Enquiries of Specialists – Head of Democratic Services as Proper Officer for Scrutiny	Specialist
		Council Received the Annual Report of the Scrutiny Boards - Minute 67 12th January 2022	Operational
We will have effective arrangements to provide independent assurance in respect of our governance arrangements	The Local Code of Governance reflects the Delivering Good Governance in Local Government Framework CIPFA 2016. The governance framework and assurance map recognises the range of assurance sources available. Independent Assurance is available from the Internal Audit Service which provides a professional and independent service in conformity with PSIAS and LGAN to deliver a risk based audit plan, supplemented by additional audit activity providing independent assurance in respect of all systems of internal control.	<p>Survey of Internal Control</p> <ul style="list-style-type: none"> Service received an internal audit review If yes give details of the review If yes, have recommendations arising from the review been / are being implemented in accordance with identified timescales under an established action plan. 	Operational
		Corporate Governance and Audit Committee received internal audit update reports 25th June 2021 ; 24th September 2021 ; 17th December 2021	
		Corporate Governance and Audit Committee received the Annual Opinion of the Head of Internal Audit. Minute 53 26th November 2021	Independent
		Corporate Governance and Audit Committee received PSIAS External Quality Assessment Minute 4 17th December 2021	Independent
We will welcome peer challenges, reviews and inspections from regulatory bodies, and will implement action plans which arise from them	The Protocol for the Co-ordination of External Inspection Reports provides for the publication of external inspection reports, and for the review and monitoring of action plans arising from them.	<p>Constitution Council and democracy (leeds.gov.uk) Protocol for the Co-ordination of External Audit and Inspection Reports – Part 5 f</p> <p>Website – external audit and inspection reports Council and democracy (leeds.gov.uk)</p>	Operational

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 7 - Effective accountability: (Ensuring our processes are clear, robust, and open to review)

We will implement good practices in transparency, reporting and audit, to deliver effective accountability.

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
	Executive Board, Scrutiny Boards and Corporate Governance and Audit Committee may receive reports and action plans in accordance with their terms of reference	Survey of Internal Control <ul style="list-style-type: none"> • Service received an external review (from External Audit, the Health and Safety Executive (HSE), Ofsted, the Information Commissioners Office (ICO), Care Quality Commission (CQC), Peer Reviews or other body) • If yes give details of the review • If yes, have recommendations arising from the review been / are being implemented in accordance with identified timescales under an established action plan. 	
	The External Auditors are routinely represented at Corporate Governance and Audit Committee, providing regular updates in addition to formal reporting requirements.	External Auditors presented Corporate Governance and Audit Committee with <ul style="list-style-type: none"> • Annual Audit Letter 2019/20 Minute 8 25th June 2021 • External Audit Plan Minute 26 30th July 2021 • regular external audit update reports Minute 9 25th June 2021; Minute 56 26th November 2021. • Interim Audit Report Minute 4th February 2022 	Independent
	Ofsted undertook an inspection in February 2022, judgement Outstanding	Executive Board received the OfSTED inspection report – item 14 22nd June 2022	
	Ombudsman	Executive Board receives reports in relation to findings of maladministration.	Operational / Independent

LEEDS CITY COUNCIL CORPORATE GOVERNANCE FRAMEWORK

Principle 7 - Effective accountability: (Ensuring our processes are clear, robust, and open to review)

We will implement good practices in transparency, reporting and audit, to deliver effective accountability.

Our Commitment	The Governance Framework (What we do)	The Assurance Map (How we know it works)	Assurance type
	<p>Appropriate arrangements, principally administered centrally by the corporate complaints team, in place to capture, record and monitor Ombudsman Complaints regardless of whether or not a finding of maladministration leading to injustice is found.</p> <p>The Monitoring Officer also reserves the right to make a report of unlawfulness to Full Council although in actuality that has not been necessary.</p> <p>In addition, CLT and strong bi-partisan relationships between the Monitoring Officer, Head of Paid Service, the S.151 Officer and Directors provide stream-lined mechanisms for the sharing of relevant information relating to Ombudsman complaints.</p> <p>Work is currently taking place to enhance formal corporate oversight of Ombudsman complaints by CLT.</p>	<p>For example, Report of Local Government and Social Care Ombudsman - Minute 50 22nd September 2021</p> <p>If necessary Council receives reports of Monitoring Officer in relation to findings of mal-administration None received during reporting period</p> <p>Enquiries of Specialists - City Solicitor</p>	<p>Specialist</p>

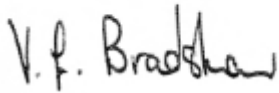


INTERIM ANNUAL GOVERNANCE STATEMENT 2022

Approved by
Chief Officer Financial Services
July 2022

1 - INTRODUCTION AND ASSURANCE STATEMENT

- 1) Leeds City Council is obliged¹ to ensure it has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk.
- 2) We have conducted a review of the effectiveness of our system of internal control². The review reflects formal reporting to council and executive committees, and enquiries made of officers with relevant knowledge, experience and expertise. The review has been undertaken in consultation with the council's Head of Paid Service, Monitoring Officer and Chief Finance Officer.
- 3) We confirm, to the best of our knowledge and belief, and there having been appropriate enquiries made, that this Annual Governance Statement provides an accurate and fair view.
- 4) We are satisfied that in the period from April 2021, our framework of internal control has continued in place at the council for the year ended 31 March 2022 and up to the date of approval of the Statement of Accounts. We have concluded that, overall, key systems are operating soundly, and that there are no fundamental control weaknesses³. We are satisfied that where improvements have been identified, actions are in place with appropriate arrangements to monitor them.



Victoria Bradshaw

Chief Officer Financial Services & Section
151 Officer

¹ Regulation 3 of the Accounts and Audit Regulations 2015

² Undertaken in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, and proper practice as set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice: Delivering Good Governance in Local Government (2016)

³ Whilst supporting the council's arrangements for risk management, the governance framework cannot eliminate all risk to the achievement of policies, aims and objectives and we note that this review can therefore only provide reasonable and not absolute assurance of effectiveness. Similarly, this review provides assurance that we have in place appropriate processes to ensure transparency and democratic oversight in decision making but does not necessarily mean agreeing with all decisions made.

2 - OUR GOVERNANCE FRAMEWORK

Local Code of Corporate Governance

- 5) Our governance arrangements seek to ensure that our resources are used to achieve defined outcomes for the citizens and communities in the Leeds area.
- 6) Our local Code of Corporate Governance is framed around seven principles.

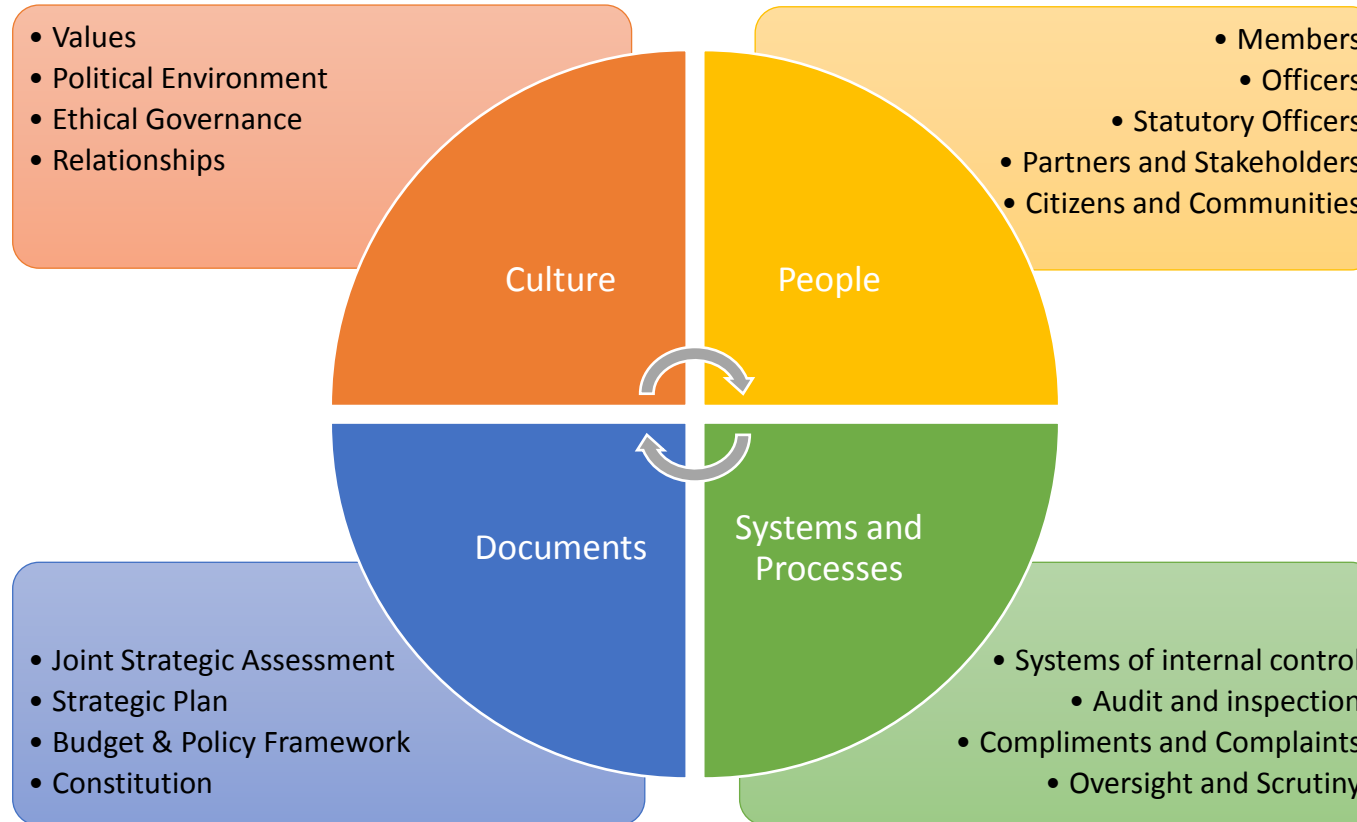


- 7) These governance principles are supported by commitments which enable us to direct and control our activity to achieve our Best City Ambition: Tackling Poverty and Inequality. They bring together the systems, processes, and values and behaviours in place across the council by which we plan and deliver services to the citizens of Leeds in a way that shows how the council:
 - Does the right things in the right way;
 - Is open, and transparent about what it does and how and why it does it;
 - Engages with citizens, partners, and stakeholders to plan and deliver outcomes; and
 - Is held to account.

2 - OUR GOVERNANCE FRAMEWORK

8) We have in place a variety of arrangements through which we give effect to our Code of Corporate Governance. These governance arrangements are a combination of the culture, people, documents, and systems and processes which together direct and control the council's activities, as demonstrated at Figure 1 below.

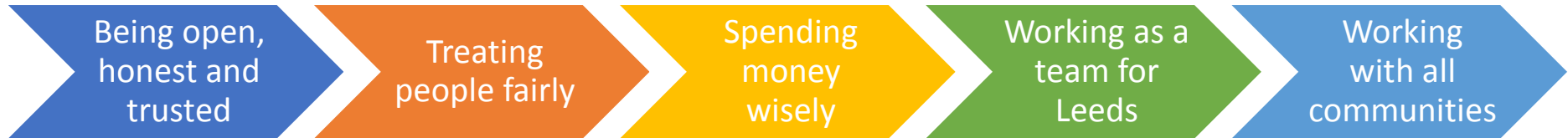
Figure 1 Governance Arrangements



2 - OUR GOVERNANCE FRAMEWORK

Culture

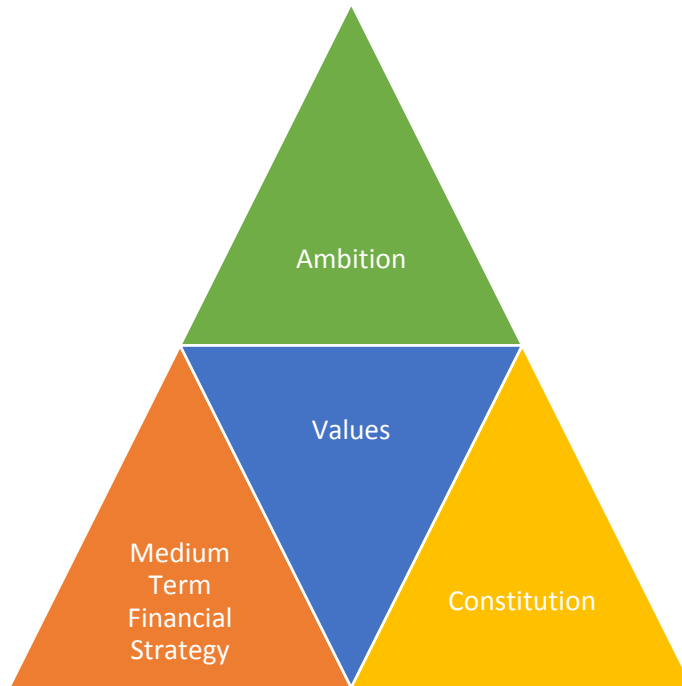
9) Our culture is framed by our five values.



- 10) Our values are articulated, communicated and embedded through defined behaviours. These behaviours are evidenced through our relationships within the council; with our partners and stakeholders; and with citizens and communities.
- 11) We have Codes of Conduct for Members and officers which, together with a number of supporting protocols, set out clear expectations of behaviour. There are clear arrangements in place for both Members and officers to make declarations of interests and of gifts and hospitality.
- 12) Our ethical governance arrangements are supported by a robust suite of counter fraud and corruption arrangements, including a whistle blowing policy under which Members, officers and the public can report concerns.
- 13) We recognise the need for continual growth and development of both Members and officers and we have clear arrangements in place to access training and development opportunities appropriate to the role and aspirations of individuals.
- 14) We recognise the unique nature of the political environment in local government and expect a relationship of mutual trust and respect between all Members and officers.
- 15) Our political environment is characterised by an approach of cross party engagement through which we ensure that all our decisions are subject to rigorous oversight and robust challenge.
- As Executive Members, Opposition Members on Executive Board provide meaningful challenge to Executive decision making.
 - Our scrutiny function is delivered in line with the seven conditions for success identified in our Vision for Scrutiny at Leeds, set out in Article 6 of our Constitution. Scrutiny Board Chairs are drawn from both administration and opposition political groups.
 - Clear and embedded arrangements for the publication of key decisions enable effective democratic oversight of decisions taken by officers.
 - Regular performance reporting in relation to key strategies ensures effective accountability of those in operational control.

2 - OUR GOVERNANCE FRAMEWORK

Documents



16) Our Joint Strategic Assessment (JSA) was updated in 2021, providing a detailed understanding of the citizens and communities in the Leeds area, and the challenges and opportunities as we emerge from the Covid-19 pandemic. This understanding is then used to underpin our strategic framework.

17) Our Best City Ambition, adopted in February 2022, highlights the city's mission to tackle poverty and inequality, and sets out the three pillars approach which flows through the city and council's wider strategic framework including through the Health and Wellbeing Strategy, Inclusive Growth Strategy and forthcoming Climate Mitigation and Adaptation Strategy.

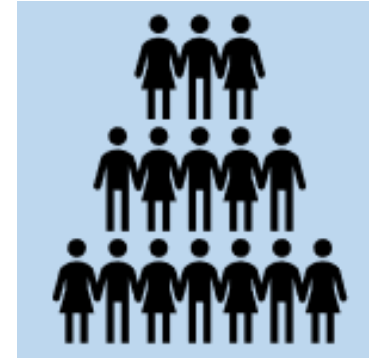
18) The Team Leeds approach set out in the Best City Ambition provides an important set of principles for partnership working in the city, informed by engagement with partners and delivered by many across the city. It defines some important characteristics of a team Leeds way of working – including being evidence-led, working with strengths and asset-based models, and adopting co-production and co-design with the citizen as standard. The approach, which is already well understood, provides useful check and challenge to ensure we are applying it consistently and going further where we can

- 19) We recognise that the council's role in leading the Best City Ambition can only be delivered through a sound understanding of the organisation's longer term financial sustainability, enabling decisions to be made that balance the resource implications of the council's policies against financial constraints.
- 20) Through the adoption of budget principles in respect of capital and revenue budgets, we have ensured a robust and accountable approach to budget management, aligned to the principles of CIPFA's Financial Management Code (2019).
- 21) We recognise that the current and future financial climate present a significant risk to the council's priorities and ambitions, and that the council's financial position must be robust, resilient and sustainable with a sufficient level of reserves available to deal with any future unforeseen circumstances. Our five year Medium Term Financial Strategy, which is updated annually, is supported by our financial management systems, and underpins our sustainable approach.
- 22) Our budget is set annually and monitored regularly to ensure delivery of our strategic objectives.
- 23) Our Constitution, which is reviewed annually, is published in the library on our website.

2 - OUR GOVERNANCE FRAMEWORK

People

- 24) Our People Strategy 2020-25 sets out our commitment to best leadership and management and to best employee experience. Working through application of our Values this strategy underpins our approach to recruitment, work life, development, progression and exit.
- 25) Officer remit and accountability is clearly structured, communicated and monitored through delegation and sub-delegation arrangements, appraisal objectives and regular supervision.
- 26) Statutory officers are designated (as set out in Article 12 of our Constitution), and there are protocols in place in our Constitution to ensure that the Monitoring Officer and Chief Finance (S151) Officer are afforded the resources, access and opportunities required to fulfil their roles.
- 27) We have well established arrangements for information management and governance overseen by the Senior Information Risk Owner (SIRO), Data Protection Officer (DPO) and Caldicott Guardian.
- 28) In addition, each Director is appointed as Proper Officer for matters within their remit in accordance with the Functions of Full Council set out in the Constitution.
- 29) Our relationship with partners, stakeholders and citizens is characterised by our values which embrace openness, engagement, transparency, and accountability.
- 30) The council's services are accessible through face to face, telephone and digital channels. The council's values are routinely demonstrated in our interactions with customers; who receive a high quality, efficient and effective service when they contact us; and there are robust processes in place to receive and act upon customer feedback.
- 31) We are focussed on the needs of our communities, and use a variety of methods, including our Citizen's Panel to communicate and engage with our citizens and communities, to plan and deliver the right services in the right ways to achieve value for money.
- 32) As outlined in the Team Leeds approach and our values, we have a well-developed culture of partnership working in collaboration with public, private and third sector organisations across the city, and at regional and national level.



2 - OUR GOVERNANCE FRAMEWORK

Systems & Processes

- 33) We operate a strong leader and cabinet governance model. Arrangements for delegation of council functions to committees and officers are set out alongside the Leader's executive arrangements in the Constitution to ensure clear arrangements for open, transparent and accountable decision making.
- 34) Decision making, financial arrangements and procurement activity are bound by clear rules of procedure which focus our resources to the achievement of our strategic outcomes and are rooted in legal compliance.
- 35) Budget management and monitoring is a continuous risk based process which operates at a number of levels throughout the council. Directors have responsibility for delivering directorate budgets whilst named accountable budget holders, supported by finance officers, manage, monitor and forecast income and expenditure against budgets. All Directorates have contingency plans in place to help to manage unforeseen variations against the budget.
- 36) Our arrangements for treasury management comply with CIPFA's Code of Practice on Treasury Management and the Prudential Code.
- 37) We monitor progress against our strategic ambitions through a series of Key Performance Indicators (KPIs), with supporting performance monitoring taking place at Directorate level to identify any weakness in performance in order that appropriate effective action can be taken to bring performance in line with targets.
- 38) We have established arrangements for risk and resilience which work to identify and mitigate risk at corporate, directorate, service and project level. We recognise that whilst risk management supports the delivery of our strategic ambitions, this framework cannot eliminate all risk to the achievement of policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.
- 39) We have established arrangements for overview and scrutiny and have appointed five scrutiny boards with remits defined in Article 6.
- 40) Our activity is outcome focussed, and systems and processes are reviewed regularly to ensure that they are up to date and fit for purpose to deliver our strategic outcomes for citizens and communities in Leeds.



3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

Assurance approach

- 41) We have used the three lines of assurance model (set out at Figure 2 below) to provide substantial assurance that our governance framework is operating soundly with no fundamental weaknesses. The model has also enabled us to identify opportunities for improvement which we have captured in the action plan set out in part 5 of this Statement.
- 42) Whilst our governance framework cannot eliminate all risk to the achievement of policies, aims and objectives, our review provides reasonable assurance of the effectiveness of our arrangements.

First line of assurance - operational and managerial oversight



- 43) We seek confirmation from those with operational and managerial responsibility that our system of internal control is effectively embedded.
- 44) Our Survey of Internal Control invited responses from officers with managerial responsibility at tier 4 and above. The survey focussed on our seven Corporate Governance principles and was designed to identify the extent to which managers believe staff in their service have relevant knowledge and skills and comply with those controls appropriately and proportionately to their individual roles and responsibilities. Survey respondents were invited to comment on arrangements which were working well and to identify any perceived weakness, as well as suggesting opportunities for improvement.
- 45) Quantitative and qualitative analysis of survey responses will be undertaken to provide assurance that from an operational perspective, governance arrangements appear to be embedded and effective. Opportunities for further improvement which are identified will be referred to the owner of specialist oversight in relation to the relevant system of internal control for further consideration.

Second line of assurance - specialist oversight and compliance

- 46) Those with specialist oversight and compliance responsibility provide assurance that arrangements are up to date, fit for purpose, embedded and routinely complied with.
- 47) We have developed the Cycle of Internal Control (described in Figure 3 below) which underpins each of our systems of internal control and recognises that arrangements should be defined and documented; clearly communicated, effectively embedded; meaningfully monitored; and reviewed and refined. Throughout this cycle we seek to ensure that risks are identified, assessed, and appropriately managed.
- 48) The second line of assurance is developed through the formal reporting of control arrangements to council and executive committees and supported by additional enquiries made to officers with specialist knowledge and responsibility.

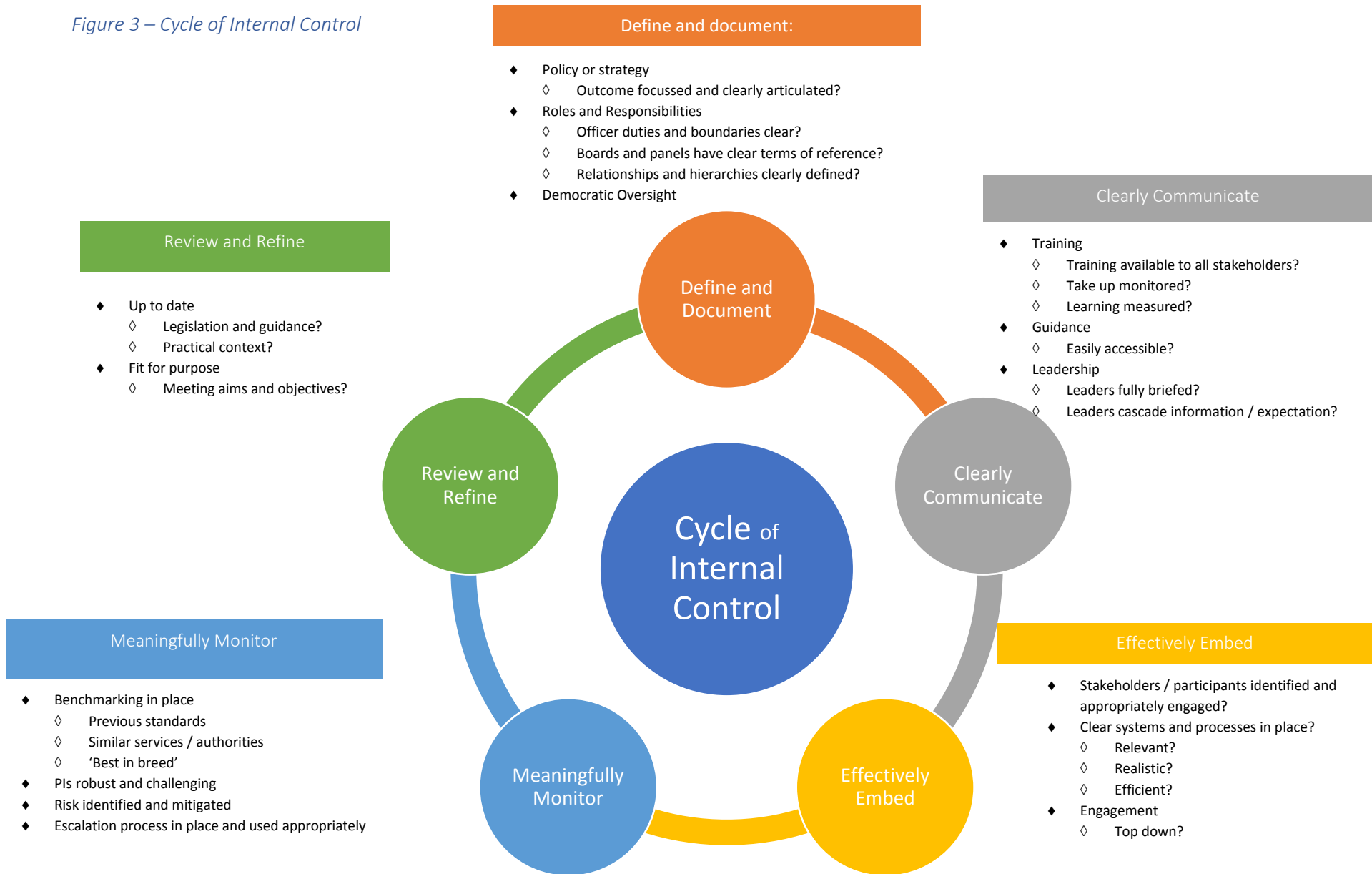
3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

Figure 2 - Assurance Map

Bodies charged with governance:		1 st line of assurance	2 nd line of assurance	3 rd line of assurance		
		Responsibilities for implementation and accountability		Arrangements for testing		
Full Council Corporate Governance and Audit Committee (Delegated responsibility)		Operational ownership and management	Oversight and compliance specialists	Independent Assurance		
		Directors and section heads sectional and directorate leadership teams	Specialist officers Proper officers			
Systems and Processes of Internal Control	Define and Document	Clear arrangements for sub-delegation of functions and responsibilities	Development of policy & procedure	Internal Audit	External Audit	External Inspectors
	Clearly Communicate	Leadership – cascading of information and expectation	Provision of guidance & training,			
	Effectively Embed	Systems of managerial control (Supervision / 121 / appraisal etc.)	Oversight and advice tailored to service need			
	Meaningfully Monitor	Local performance monitoring; Identification and mitigation of risk; Escalation of concerns	Development of robust performance indicators; Benchmarking			
	Review and refine	Feedback on systems and processes	Review of legislation, sector best practice and guidance; Strategic review of arrangements	Action Planning & Monitoring		
Officer oversight:		Corporate Leadership Team Statutory Officers (Monitoring Officer, Chief Finance Officer, Head of Paid Service)		Officer oversight		
 Democratic Oversight		Executive Members Executive Board Scrutiny Boards Corporate Governance and Audit Committee Standards and Conduct Committee		 Democratic oversight		

3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

Figure 3 – Cycle of Internal Control



3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

Third line of assurance - independent assurance

49) Formal independent assurance is provided by Internal Audit, External Audit and other external inspection agencies.

Internal Audit

50) The Head of Internal Audit is the council's designated chief audit executive. In accordance with the Public Sector Internal Audit Standards⁴ (PSIAS) the Head of Internal Audit delivered their annual internal audit opinion and report to Corporate Governance and Audit Committee in November 2021. This opinion for 2020-21 stated that:

On the basis of the audit work undertaken during the 2020/21 audit year, the internal control environment (including the key financial systems, risk and governance) is well established and operating effectively in practice.

51) In December 2021 Corporate Governance and Audit Committee received a PSIAS external quality assessment undertaken by Glasgow City Council in relation to Leeds City Council Internal Audit Service, confirming that the service conforms to the requirements of PSIAS. The audit opinion stated:

The function is appropriately positioned within the organisation; independent and objective; trusted; highly regarded by stakeholders; and makes a positive contribution to the systems of governance, risk management and internal control.

52) The Internal Audit Service provides quarterly update reports in relation to Internal Audit, and bi-annual updates in relation to Counter fraud and corruption activity, to the Corporate Governance and Audit Committee. Reports provide assurance as to the quality and conduct of the internal audit service through compliance with PSIAS and as measured through feedback obtained from audited services. In addition these reports update the Committee as to the control environment in place across the council by providing oversight of work undertaken in pursuance of the Audit Plan.

⁴ Performance Standard 2450

3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

External Audit

- 53) Grant Thornton is appointed as the council's External Auditor for the period covering the statutory accounts for the financial years 2018/19 to 2022/23. They are represented at each meeting of Corporate Governance and Audit Committee. They have quarterly meetings with the Chief Officer Financial Services (the council's designated Chief Finance Officer), and bi-annual meetings with the Leader of Council, Chief Executive and Director of Resources in addition to the Chief Officer Financial Services. Additional meetings are arranged as necessary throughout the year.
- 54) The working draft audit opinion, considered by Corporate Governance and Audit Committee in February 2022, states that

*Subject to satisfactory completion of our audit work we expect to issue an unqualified (clean) audit opinion on the 2020-21 financial statements.
Our VFM work remains on-going and our findings will be reported in the Auditor's Final Report.*

- 55) The Financial Reporting Council Audit Quality Review team is currently undertaking a review of the audit of Leeds City Council for the year ended 31 March 2020. The purpose of the reviews is to monitor the quality of major local audits.

External Inspection and Peer Review

- 56) We engage with all formal inspection agencies including the Care Quality Commission and OFSTED, and our Protocol for the Coordination of External Inspection Reports ensures that reports and action plans arising from inspections are shared as appropriate with Executive Board, Scrutiny Boards and Corporate Governance and Audit Committee.
- 57) Peer review arrangements provide informal independent assurance in relation to specific services and there will be a corporate peer review in November 2022.

Ombudsman

- 58) There are arrangements in place to capture, record and monitor Ombudsman Complaints regardless of whether a finding of maladministration leading to injustice is found. Where appropriate, a finding of maladministration is reported to a formal meeting of Executive Board, along with any appropriate proposed remedial action. The Monitoring Officer also reserves the right to make a report of unlawfulness to Full Council.

3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

Democratic Oversight

59) As demonstrated by the Assurance Framework at Figure 4 below, there is considerable democratic oversight, providing assurance that our governance framework is effectively embedded and operating soundly.

Corporate Governance and Audit Committee

60) Corporate Governance and Audit Committee is the committee charged with oversight of the council's governance arrangements, with responsibility for approval of the council's accounting statements and this Annual Governance Statement.

a) The Committee is also responsible for both the oversight of the council's Internal Audit Service and consideration of our external audit arrangements. Through approval of the risk based annual audit plan, receipt of regular update reports in relation to both internal audit and counter fraud and corruption, and receipt of the annual report and opinion of the Head of Audit, the Committee is provided with independent assurance of the effectiveness of arrangements for internal control. External independent assurance is secured by consideration of regular updates and reports, the audit of the council's accounts, and the External Auditor's opinion.

61) In addition, the Committee receives assurance directly through its own work programme.

a) A programme of annual assurance reports in relation to service specific controls (e.g. planning regulation and enforcement), and in relation to corporate systems of internal control (e.g. financial management, the decision making framework, and corporate risk arrangements) enable the Committee to critically examine arrangements for internal control, to provide robust and meaningful challenge and identify areas for growth and development.

b) The work programme is developed and managed flexibly by the Committee to enable consideration of further ad hoc reports in relation to matters of specific interest or concern. In this way the Committee has received assurance in relation to the council's climate emergency governance and controls.

Standards and Conduct Committee

62) Standards and Conduct Committee is responsible for promoting and maintaining high standards of conduct by elected and co-opted Members of the council. Through receipt of the Monitoring Officer's annual report the Committee has assurance that arrangements are effective in this regard.

Overview and Scrutiny Arrangements

63) The council has five Scrutiny Boards (Strategy and Resources; Infrastructure Investment and Inclusive Growth; Environment, Housing and Communities; Children and Families; and Adults, Health and Active Lifestyles), each responsible for the review and scrutiny of functions within their remit.

64) Overview and scrutiny arrangements seek to;

- assist the development of the Budget and Policy Framework by in-depth analysis of policy issues;
- research, community and other consultation in the analysis of policy issues and possible options;

3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

- encourage and enhance community participation in the development of policy options;
- question Members of the Executive and Directors about their views on issues and proposals affecting the area;
- facilitate liaison with other external organisations to ensure that the interests of local people are enhanced by collaborative working; and
- question and gather evidence.

Executive Board

- 65) Under the Leader’s executive arrangements, oversight of executive decision making lies collectively with the Executive Board and individually with named portfolio holders in relation to matters within their remit. Through consideration of reports presented for determination, and regular briefing on matters within their oversight, the Executive is able to monitor the way in which decisions meet policy objectives, are open and inclusive, and reflect relevant risks.
- 66) Executive Board is a key stakeholder in the formulation of our policies. Those which form part of the Budget and Policy Framework must be recommended by Executive Board to Council for consideration; significant executive policies and strategies are approved by the Executive Board; and local policies for approval within directorates are subject to briefing with relevant executive Members. This provides assurance that the policy framework meets the strategic objectives.
- 67) The Executive Board carries out performance monitoring through receipt of service specific (e.g. Tackling Inequality and Disadvantages in Communities: Locality Working) and corporate performance reports (including regular Financial Health Monitoring reports and annual reports on both performance and risk management). In this way it receives assurance that arrangements are effective in ensuring that resources are used efficiently to deliver strategic outcomes.
- 68) Where specific issues are raised in relation to the council’s governance arrangements Executive Board are able to refer matters to Corporate Governance and Audit Committee for consideration.

Full Council

- 69) In addition to its role in holding the Executive to account, Full Council receives the annual reports of key committees⁵, enabling it to hold them to account for the effective discharge of relevant council functions.
- 70) Arrangements are in place to enable the receipt of formal reports of Statutory Officers as necessary.

⁵ Corporate Governance and Audit Committee; Standards and Conduct Committee; Scrutiny boards; Plans Panels; Licensing Committee; Climate Emergency Advisory Committee

3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

Figure 4 - Assurance framework

	1 st line of defence	2 nd line of defence	3 rd line of defence	Bodies charged with governance
	Operational ownership and management	Oversight and compliance specialists	Independent Assurance	
Published arrangements	Constitution Website			
Corporate Governance and Audit Committee	Service specific annual assurance reports Ad hoc reports addressing key projects and risks	Annual Assurance reports in relation to corporate systems of internal control	Internal Audit (Approval of risk based plan, receipt of update reports; receipt of annual report and opinion) External Audit (agreement of nature and scope of annual audit plan; receipt of progress reports; receipt of ISA260 and annual audit report; certification of housing benefit grant claims) External Inspection (consideration of external inspection reports and action plans)	Approval of Annual Governance Statement and Statement of Accounts
Standards and Conduct Committee	Consultation on development of Members' Code of Conduct	Annual Report of Monitoring Officer		
Scrutiny Boards	Pre-decision scrutiny Arrangements for Call In Receipt of Performance reports	Consultation on development of budget and policy framework	External Inspection (consideration of external inspection reports and action plans)	
Executive Board	Executive Decision making Receipt of Service Specific Performance reports	Receipt of Corporate reports relating to performance and monitoring Strategy and policy approvals	External Inspection (consideration of external inspection reports and action plans)	
Full Council	Hold executive to account (executive questions and receipt of executive minutes)	Approval of Budget and Policy Framework Receipt of reports of Statutory Officers		Receipt of Annual Reports
Officer Information	Decision making reports Survey of Internal Control	Specialist Questionnaire		

Governance in Practice

71) Whilst, in the main, our governance framework has proven to be robust, resilient and responsive, the following points demonstrate the way in which our arrangements have been implemented or revised in response to the financial challenge, and learning and recovery from the pandemic:

Principle 1 - Behaving with integrity: (Doing the right thing in the right way)

We will behave with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

- We are committed to ethical governance and will embed our values and use them as the basis for planning and implementing services; have clear and enforced codes of conduct for Members and officers; and will work with external providers to ensure that they share our ethical standards.
- We will abide by the rule of law and will act in accordance with the legal and regulatory framework, dealing effectively with any breach
- We will have a zero tolerance approach to corruption and misuse of power

Ethical governance

- 72) Our “Team Leeds” values were reviewed and supporting behaviours refreshed and launched in the Autumn of 2021. To further support and embed the values and behaviours, throughout May and June 2022, the Chief Executive has talked to our leaders and managers about what is needed of them and development that will be available as part of our Leadership and Management training schedule. Values and behaviours feature in the appraisal process, which encourages individuals to consider how they reflect the Team Leeds values individually and how well embedded they are within their teams.
- 73) In addition, in 2022 Leeds City Council will be the first local authority in the country to appoint a Freedom to Speak Up Guardian. The role is central to achieving the council’s People Strategy and Best Place to Work ambitions, and the successful delivery of our LCC Equality Priorities for Employment and Organisation Culture.
- 74) Following adoption of the new Councillor Code of Conduct in Spring 2021, we provided on-line classroom led training sessions to enable all Members to acquaint themselves with the new Code provisions and how they will impact on Members’ roles. On-line resources are available for those who were unable to attend or who wish to refresh their learning. Similar training was arranged for newly elected Members following the local elections. Additional advice and training is provided on a 1:1 basis as issues emerged during the year.
- 75) Considering concerns raised by Elected Members about instances of harassment, intimidation and vulnerability, which were particularly intensified following the tragic death of Sir David Amess, the Monitoring Officer took the step of withholding details of Members’ home addresses from the publicly accessible register of interest. This approach mirrored a recommendation by the Committee on Standards in Public Life and was adopted by authorities regionally and nationally.

4 - EFFECTIVENESS OF ARRANGEMENTS

76) Independence and rigour have been added to the process of considering complaints raised under the Members Code of Conduct by sharing the initial assessment of the complaint at Stage 1 of the process with the Independent Person. We have extended the term of office of the Independent Person for two years and begun the process of recruiting a new Independent Person in order that the existing Independent person can support the induction of their successor.

Counter fraud and corruption

77) We have reviewed and updated our Counter Fraud and Corruption Strategy and response plan and Whistleblowing Policy ; and we are developing awareness of this suite of policies through quarterly updates available on the council's InSite pages, and fraud awareness training available to all officers. A review of the Anti Money Laundering Policy is ongoing.

78) We have appointed an elected member as Counter Fraud Champion, and we continue to work with the corporate risk lead to encourage ownership of fraud risks and controls throughout the authority. This will be further strengthened by working with the Freedom to Speak Up Guardian through regular communication and joint working to raise awareness of reporting channels within the council.

79) We continue to engage with the National Fraud Initiative, and we are developing our use of data analytics to identify potential instances of fraud, in addition to proactive fraud reviews, and action to ensure the recovery of fraudulent payments.

Principle 2 - Ensuring openness and engagement: (Sharing information and inviting participation)

We will ensure openness and comprehensive stakeholder engagement

- We are committed to a culture of openness and will be transparent in our decision making
- We will use appropriate means to consult and engage with service users, local communities and other stakeholders to inform our activity
- We will develop formal and informal partnerships to ensure efficient use of resources and sustainable achievement of outcomes

Customer Contact

80) Our Customer Contact Centre is at the heart of our arrangements for customer contact. There are a number of key principles which govern this:

- To eradicate as many service failures as possible to minimise the need for contact
- To provide clear public communications to minimise the need for clarification
- To ensure effective feedback and completion of tasks once actions by the public are raised to minimise repeat contact;
- To enable those who have access to digital technology to self-serve as a first preference;
- To widen participation in the use of digital technology;

4 - EFFECTIVENESS OF ARRANGEMENTS

- To provide excellent face to face and telephony contact for key services which require complex handling or for customers who are unable to realistically self serve.
- 81) We continue to develop and implement our best practice work on addressing Digital Inclusion in the city. The impact of Covid in this area has been profound and has touched all aspects of individuals and families lives. The 100% digital Leeds ambition remains, and through the close working within IDS and the Library Service, support in the city can now include;
- the provision of equipment, grant funding, technical support, Digital Champions training, signposting to existing statistics, reports and toolkits.
 - advice on how to tackle digital inclusion issues in a way that works for different organisations
 - a growing network of digital Champions who help us to reach the digitally excluded in their communities by advocating the benefits of digital, and signposting people to free training and support available across the city.
 - a growing Tablet lending scheme with support on how to use tablets available free of charge in many of the Libraries and Community Hub sites across the city
- 82) We strive to maintain accessibility standards set by the Government within our web content. We are conscious of the potential for standards to slip with the increasing amount of web content, and shared ownership and development of this. We are taking steps to build guidance and support into the design system, to incorporate accessibility requirements into relevant procurement, and to ensure best use of the specialist resource within the web team to maintain the accessibility of Leeds.gov.uk and its subsites.
- 83) We have introduced the Householder Protocol for Householder planning applications; as a result of historic backlogs arising from the Lockdown period and customer complaints, to facilitate more efficient service delivery, consistency and clear communication. This protocol has been widely shared with customers who submit householder applications and details the level of service which customers should expect.

Engagement Tools

- 84) We have used a range of engagement tools to consult with citizens and stakeholders in relation to a range of plans and proposals, including the budget and Best City Ambition.
- 85) We are conducting an ongoing review of digital engagement tools with a view to making engagement online as effective as possible, and simpler for citizens to access. The use of Your Voice Leeds has been expanded and made available cross-council, offering a range of new functions including geographic/map-based tools to support effective consultation and engagement activity.
- 86) We are refreshing the Leeds Citizens Panel, with more than 250 new members recruited in 2022 so far. Total membership of the Panel is now circa 1,800.
- 87) We are reviewing our Statement of Community Involvement, setting out how we will consult, who we will consult and when we will consult, on planning applications and planning policy documents, and support the preparation of neighbourhood plans. The review will enable us to make engagement and consultation on planning matters as good as it can be - by making the best use of technology, reflecting on user experience and encouraging those who rarely get involved in planning matters to do so.

4 - EFFECTIVENESS OF ARRANGEMENTS

Best City Ambition

- 88) The adoption of our Best City Ambition followed agreement to replace the Best Council Plan to better reflect the importance of partnership working – our Team Leeds approach – in achieving the city’s shared goals. The Ambition was developed in conjunction with partners and stakeholders across the city and was subject to public consultation prior to its adoption. The Ambition document is the first stage of a refreshed approach being taken which will continue to develop over the coming months, with ongoing input from partners, citizens and communities.
- 89) The Best City Ambition sets out key principles around how Team Leeds should operate, including a firm commitment to co-production and co-design as standard in our way of working, and through both the Ambition and the Strategic Review of Neighbourhoods and Communities city partners are committing to a ‘power shift’ to the citizen and strong commitment to promoting the citizen voice.
- 90) We are taking a new approach to ensure the Ambition is effectively embedded in work on the ground in neighbourhoods and communities through the development of local area plans. These plans, which are at an early scoping stage, will be produced working closely with elected members through community committees and will help to shape the next phase of the council’s locality working agenda. They will provide a local ‘translation’ of the Ambition for each part of the city which plans cover, supporting priority setting, investment decisions and new ways of working with citizens which meet the specific needs of an area, within the overall context of our city-wide goals.

Partnerships

- 91) We have developed a Partnership Governance and Risk checklist for use by council services to help ensure that potential risks are covered during discussions about working with partner organisations. The checklist will help highlight any significant gaps in the control framework for the partnership, so that these can be addressed, and action taken to mitigate future problems.

4 - EFFECTIVENESS OF ARRANGEMENTS

Principle 3 - Defining outcomes: (Having realistic priorities for what we can and should achieve)

We will define outcomes in terms of sustainable economic, social and environmental benefits

- We will maintain a clear strategic plan which sets out our priorities, and the intended outcomes for the citizens and communities of Leeds now and in the future.
- We will work to deliver our strategic plan in a way that is economically, socially and environmentally sustainable and demonstrates excellent value for money
- We will ensure that our services are appropriate to the different needs of citizens and communities and that we deliver fair access to our services

Best City Ambition

92) In order to implement the Best City Ambition we are working to establish a broader strategic framework which effectively influences priority setting, investment decisions and delivery on the ground. We have completed a successful mapping exercise and have commenced a review of all the council's strategies with the aim of removing duplication and arriving at a much-simplified set of key strategies which are easier to digest and communicate.

Medium Term Financial Strategy

- 93) The current and future financial climate for local government represents a significant risk to the Council's priorities and ambitions. The financial challenges faced by the council, including those resulting from COVID-19 and the current cost of living crisis, and the requirement to address these so that a balanced budget can be delivered, has re-enforced the need for the council's financial position to be robust, resilient and sustainable and that it has a sufficient level of reserves available to deal with any future unforeseen circumstances. This requirement underpins the council's Medium Term Financial Strategy 2022/23 – 2026/27 which was agreed at Executive Board in September 2021.
- 94) The 2021/22 Revenue and Council Tax report projected that the council's general reserve would be £43.7m m by 2026/27. As at 1st April 2021 the level of general reserve was £27.8m. The balance at 31st March 2021 is £33.2m, reflecting the budgeted contribution of £4.0m in 2021/22 and the 2021/22 year end underspend of £1.5m which has also been transferred to this reserve. Given the ongoing uncertainty regarding the impacts of COVID and inflationary pressures on the Council's financial position, including the potential impact on the Authority's Collection Fund, maintaining this level of reserves will help to cushion the Council against variations to budget assumptions in 2022/23 and beyond. This position is consistent with the Council's strategy to increase reserves to ensure that the Council's financial position is robust, resilient and sustainable
- 95) The structure remains in place for support around service reviews because of the financial challenges that are ongoing. Finance officers meet regularly with colleagues at different levels in all support services to ensure a joined-up approach as finance deliver their updated MTFs for the next 5 years.

Pre decision Scrutiny

96) Our Scrutiny Boards undertake pre-decision Scrutiny ensuring openness and transparency in our arrangements. In particular our Scrutiny Boards have:

4 - EFFECTIVENESS OF ARRANGEMENTS

- provided collective observations on proposals in relation to the Best City Ambition to the Executive;
- supported the budget setting process, with early engagement and enhanced transparency in relation to savings proposals within the process;
- advised in relation to the adoption of strategies and policies including the new Safer, Strong Communities City Plan and the Gambling Act 2005 Statement of Licensing Policy.etc.

Principle 4 - Determining effective interventions: (Considering the options and taking informed decisions)

We will determine the interventions necessary to optimise the achievement of the intended outcomes

- We will ensure that decision makers are provided with relevant, timely information to support decisions which are proportionate, sustainable and realistic to meet identified aims and outcomes.
- We will ensure that our financial planning, and budgeting processes inform, reflect and support our decision making.
- We will consider best value in respect of all strategic objectives through the delivery of service specific outcomes.

Decision Making

97) All decision making reports include a section addressing whether and how the proposals support the three pillars and the Best City Ambition. We have reviewed and updated the council's report template to reflect the Best City Ambition and further strengthen how officers are required to account for the contribution their proposal makes. This follows the new report template and introduction of a significantly different approach to report writing which was rolled out in 2021 and has been widely well-received.

98) We will be curating a module based curriculum to develop knowledge and skills in relation to decision making in a political environment to support officers engaged in relevant work.

Planning Control

99) We have commenced a review of the Local Enforcement Plan, to ensure that systems and processes for enforcement in relation to breach of planning control remain fit for purpose.

Procurement and Contract Management

100) We are implementing an action plan responding to recommendations arising from a review undertaken in preparation for the core business transformation of procure to pay arrangements (the P2P review) and from the LGA peer review of procurement and commercial arrangements. Actions are designed to ensure compliant procurement activity, to deliver value for money in relation to external spend, and to have the capacity/capability to be effective. Actions to date include:

- New e-procurement platform;

4 - EFFECTIVENESS OF ARRANGEMENTS

- developing contract management best practice guidance and contract management system;
- reviewing procurement processes, guidance and documentation to improve efficiency and ensure fitness for purpose;
- improving supplier and market management capability.

101) Work is planned for the coming year to ensure effective contract management arrangements are embedded and routinely applied across the council.

Principle 5 - Managing risk and performance: (Ensuring that we can implement our plans)

We will manage risks and performance through robust internal control and strong public financial management

- We will integrate robust and effective risk management arrangements into all our activity and decision making to identify, mitigate and manage risks to the achievement of our goals.
- We will have effective arrangements to plan and monitor our performance in line with our strategic objectives, and to identify and deal with any failure in service delivery.
- We will have robust arrangements for internal control which are defined and documented, clearly communicated, effectively embedded, meaningfully monitored and regularly reviewed.

Performance Management

102) Following the implementation of the Best City Ambition, KPIs are in development to support the three pillars within the ambition. Some new corporate KPIs will be incorporated, whilst others will be moved to operational level.

103) Building on good practice established through Covid multi-agency meetings, and the use of 'Dashboards' to report performance, we are undertaking a review of the performance reporting framework, to provide corporate performance reports to a range of stakeholders including Corporate Leadership Team and Scrutiny Boards.

104) Our Scrutiny Boards engage in a programme of performance monitoring work items; for example, the Infrastructure, Investment and Inclusive Growth Scrutiny Board has sought and received an annual update in relation to the council's Flood Risk Management policy.

Risk and Resilience

105) We have reviewed corporate and directorate risks to ensure they are aligned to the Best City Ambition. Both corporate and directorate leadership teams receive regular performance reports enabling monitoring and escalation of significant risks.

106) We are developing arrangements for joined up reporting of Risk, Emergency Planning and Business Continuity Management with a pilot approach in one directorate.

4 - EFFECTIVENESS OF ARRANGEMENTS

- 107) As we emerge from the pandemic it is clear Covid-19 has been the biggest practical test of the council's business continuity arrangements. Our review has shown that the organisation responded very well in the circumstances, but we have identified areas for additional focus in line with our approach of continuous improvement:-
- We have updated our Business Continuity Plan template and guidance to make the plans easier to use, review and update. The updated template also prompts consideration of new aspects around Fuel Shortages, and Staff 'single points of failure'.
 - A corporate Teams site 'Resilience and Emergencies' has been developed to house all Business Continuity Plans (as well as Incident Response Plans) and key documents relating to them such as Guidance Notes and the new Business Continuity Plan template. Copies of Business Continuity Plans are also being saved on the externally hosted Resilience Direct website – a secure location for public sector organisations.
 - An updated testing programme for the Business Continuity Plans is being developed and is due to be piloted by Housing in August 2022
- 108) We participate in regional exercises on Risk and Business Continuity, which have recommenced via the Local Resilience Forum, enabling us to test the effectiveness of our arrangements in the event of a disruptive incident. Whilst it is impossible to always be prepared for every incident and emergency, we are as well prepared as we can be with the resources and information available

Financial management

- 109) The Financial Performance Outturn for the year ended 31st March 2022, received by Executive Board in June 2022, reported the final position on the General Fund shows an underspend of £1.5m after the creation of a number of earmarked reserves. When compared to the provisional outturn position received at Executive Board in April, the overall position has improved by £1.1m, allowing a corresponding contribution to the Council's general reserve.
- 110) The budget for 2021/22 required delivery of £56.1m of savings in addition to the considerable savings achieved since 2010. At Outturn, the majority of the £56.1m of budgeted savings have been delivered in full or managed through mitigating actions.
- 111) Recognising the financial challenges identified through the currently approved Medium Term Financial Strategy, Support Services functions are working more collaboratively to both maximise the resources that are available to the council whilst at the same time supporting services to ensure that they achieve value for money.
- 112) Our ongoing core business transformation programme will bring about fundamental changes in the way Finance, Procurement, Human Resource (HR) and Payroll activities are undertaken across the council. The new technology will enable services to standardise and simplify how they work, freeing up capacity by removing manual processes and 'off-line' manipulation and processing of data and providing decision-makers with timely, consistent and standard management information in relation to their people and finances.

4 - EFFECTIVENESS OF ARRANGEMENTS

Information Management and Governance

- 113) We seek to continually improve the processes relating to information management and governance and are undertaking reviews of the information request and Data Protection Impact Assessment processes, with a view to ensuring processes are efficient and effective, and that we achieve and maintain high levels of performance in both areas.
- 114) In addition, under the oversight of the SIRO we are reviewing the arrangements in place in relation to Information Risk Management across the organisation to ensure that relevant roles and bodies are joined up and effective.

Principle 6 - Developing Capacity: (Getting the best out of our resources and our people)

We will develop the council's capacity, including the capability of its leadership and the individuals within it.

- We will continually review how we use our assets and information to achieve outcomes efficiently and effectively.
- We will develop, maintain and implement arrangements which support and develop the capacity of Members and Officers.
- We will ensure that leadership roles are clear and defined and that relationships between elected Members and officers work effectively to set and implement our strategic goals.

Estate

- 115) We work in partnership with a range of public and third sector organisations to ensure best use of the council's estate by sharing space both in the city centre and the wider locality estate. Where necessary, appropriate and affordable we also consider the use of partner estate to meet the needs of the council in delivering services. This partnership working is developing the potential to deliver public sector hubs meeting the needs of citizens and communities in Leeds, and is reflected in the West Yorkshire Combined Authority's establishment of the Public Estate partnership of which the council is a member.

Officer Capacity

- 116) The council continues to operate a voluntary retirement and severance scheme which has contributed to a reduction in the workforce and subsequent savings which have contributed towards the balanced budget positions. In 2021/22 approval has been given for 56.06 FTEs to leave the Authority through the Early Leaver's Initiative (ELI) as part of restructuring exercises.
- 117) The organisation continues to move forward out of the Covid-19 pandemic, and this now affects all services differently, dependent upon the service that they deliver and the relevant national government guidelines. HR continue to monitor this centrally through our regular Trade Union meetings and our HR Business Partnering teams working closely with services to ensure services continue to be delivered safely.
- 118) In addition, the Corporate Leadership Team have recently considered information on our workforce capacity, specifically focusing on entry routes, recruitment, and workforce planning. This is to ensure we attract a diverse workforce to represent the city we serve, whilst forecasting our future skills

4 - EFFECTIVENESS OF ARRANGEMENTS

gaps and what will be needed for the future. Work within this includes reviewing and revising our Employee Brand and our Employer Value Proposition for the Leeds City Council jobsite.

- 119) We have built on learning from working practice developed during the pandemic to enhance our officer communication strategy. Quarterly BCLT (Best Council Leadership Team) events are supplemented by monthly Extended BCLT sessions to engage directly with a broader range of colleagues. There is a weekly BCLT update note, and a weekly all staff vlog or email from the Chief Executive. The Chief Executive has participated in more than 40 visits since Covid to engage directly with teams. A weekly manager email communicates key issues to all managers.
- 120) Similarly, we have learned from our external communication strategy during the pandemic. The Covid MP/Member updates, often daily during the pandemic have continued weekly with a shift away from just Covid. In addition, a regular email from the Chief Executive and Leader of Council shares key messages with around 600 partners and stakeholders across the city.
- 121) We are partnering with the Chartered Institute of Personnel & Development (CIPD) to understand more about our people-related activities using the “CIPD People Impact Tool”. The tool will offer insight into the current impact of the people activities in the organisation, tell us what is working well and provide an action plan for the future, helping us to both ready ourselves for Core Business Transformation and to assess the impact of the HR service and the People Strategy.
- 122) We have updated our approach to leadership and management development to build an offer that works for everybody across the organisation. The new leadership and management development framework builds on established high quality learning opportunities, and is structured into three parts “core”, “self-directed” and “community-led”. The framework will support and enable leaders and managers to be their best in changing times, evidenced through leaders and managers who are capable, confident and compassionate in their roles. The offer is available to 2,300 managers and was launched with a session with the Chief Executive.

Member Capacity

- 123) We have developed the Members training and development calendar in consultation with Members; extending opportunities for Member development by increasing both the amount of on-line sessions and access to external courses.
- 124) We have reviewed the member training offer for Planning and Sustainable Development issues required for Members who sit on the Plans Panels, to provide increased clarity and formal documentation, ensuring they are well versed in planning matters and current best practice.
- 125) We have reviewed the “Development Management and Enforcement and Member Communication Protocol” which guides Member involvement in the Planning process in Leeds. This has been revised to reflect changes in digital delivery and current best practice but has also had regard to the experience of other local authorities. Changes including using monitored inboxes for member communications, a more formalised process for member referrals to Plans Panel and assurances around public representations forwarded from ward members so information is not overlooked.

Principle 7 - Effective accountability: (Ensuring our processes are clear, robust, and open to review)

We will implement good practices in transparency, reporting and audit, to deliver effective accountability.

- We will provide clear, accessible and timely information so that we can be held to account for the decisions we take and for our performance
- We will have effective arrangements to provide independent assurance in respect of our governance arrangements
- We will welcome peer challenges, reviews and inspections from regulatory bodies, and will implement action plans which arise from them

Effective Scrutiny

126) Our Scrutiny arrangements enable our five Scrutiny Boards to:

- make recommendations to the Executive and/or appropriate committees and/or Council arising from the outcome of the scrutiny process
- review and scrutinise the performance of other public bodies in the area and invite reports from them by requesting them to address the Scrutiny Board and local people about their activities and performance.
- report and make recommendations to external partners (underpinned by statute in some cases – e.g. NHS bodies and those authorities responsible for crime and disorder strategies); and
- respond to referrals from external bodies (e.g. Healthwatch Leeds).

127) We have further improved our Scrutiny arrangements by reviewing reporting arrangements to improve the clarity of evidence base for scrutiny outcomes; developing end of municipal year summary reports for each Board; building on existing arrangements to utilise the Internal Audit Plan as a tool to assist in determining and scheduling scrutiny work; reviewing work categorisation to ensure it remains fit for purpose; and reviewing the communication and engagement approach.

Internal Audit

128) Our Internal Audit service seeks to ensure continuous improvement to ensure the agility of the audit plan whilst maintaining the efficiency and effectiveness of the service to support a robust audit opinion. This year we have:

- Developed a system for recommendation tracking to gain assurance that high and medium priority recommendations have been implemented
- Increased presence at directorate and service leadership teams to drive completion of the plan.
- Made greater use of data analytics to provide key assurances
- Increased support to emerging and transformational projects in addition to audit and assurance work.

4 - EFFECTIVENESS OF ARRANGEMENTS

Ombudsman

129) We have engaged with Ombudsman investigations and seek to learn from findings. For example, as a result of adverse findings in relation to a small number of planning cases during the year we have amended systems and processes in the interests of good governance and transparency and to mitigate the chance of reoccurrence. Changes included:

- Process for recording where the Chair of Plans Panel has used their discretionary powers to not refer an item to the Plans Panel
- Changes to the conditions discharge process, with written justification where conditions can, or cannot be discharged
- More robust recording of s106 onsite obligations

130) It has not been necessary for the Monitoring Officer to report to Council in relation to any Ombudsman report received during the period of this Statement. Work is currently taking place to enhance formal corporate oversight of Ombudsman complaints by Corporate Leadership Team.

External inspection

131) Following the inspection which took place in February 2022, Ofsted have judged⁶ services for children in Leeds to be outstanding in their overall effectiveness. The Ofsted recommendations were about: contingency planning in children's written plans and consistent decision-making for strategy discussions. An action plan is due by 17 August, but we will be implementing improvements in advance of that as part of our overall approach to transitioning out of the pandemic.

132) Council have accepted the Public Sector Audit Appointments' invitation to opt into the sector led process for the appointment of external auditors from 2023/24 to ensure the appointment of an external auditor in accordance with statutory requirements.

2021 Action Outcomes

133) We have monitored the actions identified in the 2021 Annual Governance Statement and include at Annex 1 to this Statement a summary of the outcomes in relation to each of these.

2022 Actions identified

134) We will review the results of our survey of internal control and enquiries of specialists (see section 3) and will develop appropriate detailed action plans responding to issues and opportunities for improvement these raise. A summary action plan will be prepared and included at Annex 2 to the Final Annual Governance Statement 2022. The plan will be monitored by officers under the oversight of Corporate Governance and Audit Committee to ensure that appropriate progress is achieved.

⁶ For full Ofsted report - [50182665 \(ofsted.gov.uk\)](https://www.ofsted.gov.uk/reports/publications/50182665)

Annex 1 – 2021 ACTION OUTCOMES

Actions Identified	Outcomes	Status
Principle 1 - We will behave lawfully, with integrity and in the public interest and demonstrate this through our conduct and behaviour.		
Fraud & Corruption: <ul style="list-style-type: none"> • We have developed and will implement a communication plan to raise awareness and understanding of the council’s counter fraud arrangements, policies and strategies including in particular: <ul style="list-style-type: none"> ○ whistleblowing arrangements ○ Anti-bribery and anti-money laundering arrangements ○ The Counter Fraud Strategy ○ Fraud awareness 	<p>There is a communications plan in place for the counter fraud arrangements within the authority. This has been utilised throughout the year, to raise awareness of counter fraud policies/fraud risks as demonstrated by:-</p> <ul style="list-style-type: none"> • Regular updates on InSite on counter fraud risks • Update of the Whistleblowing Policy and Counter Fraud and Corruption Strategy and notification to staff through various methods of communication • Refresh of the counter fraud page on Insite with links to relevant documents/policies • Undertaking a Counter Fraud Workshop with CGAC members to raise awareness, and the appointment of a member Counter Fraud Champion • Awareness raising during World Whistleblowing Day and International Fraud Awareness Week <p>Arrangements are in place to update the communications plan, and deliver messages and updates to staff and members of the public where relevant, over the coming financial year.</p>	Complete
Equality, diversity & inclusion: <ul style="list-style-type: none"> • We will develop a new central Race Equality Insite page and • We will develop this location to house all of our diversity/inclusion activity so it is easier for staff to access and to understand. 	<p>An InSite page has been created as a central site that houses all the race equality commitments and activities.</p> <p>Arrangements are in place to continue to develop site content to include</p> <ul style="list-style-type: none"> - Better links to Workforce Racial Equality Standard (WRES) - More data and progress reports - Mandatory training provision 	Complete
Principle 2 - We will be open and engage with local communities, service users and our other stakeholders.		
Consultation and Engagement <ul style="list-style-type: none"> • We will build on the experience of online consultation and engagement activity developed during the pandemic to ensure that remote engagement is able to provide both quantitative and qualitative insight. 	<p>Testing of different software and methods for online qualitative engagement, (including Teams, Miro, and engagement platforms: engagement HQ and Commonplace) has underpinned the development of training documentation and advice on best practice. Arrangements are in place to continue to develop best practice, evaluating and learning from experience, and maintaining awareness of available software.</p>	Complete
<ul style="list-style-type: none"> • We will further review the consultation and engagement toolkit on Insite to ensure up to date, accessible information and guidance is provided to enable staff to effectively deliver a full range of online consultation activity. 	<p>A review of the toolkit has been undertaken. The toolkit is publicised to staff through the manager update, InSite and the report writing guidance.</p> <p>Arrangements are in place to continuously review and update the toolkit to ensure it remains fit for purpose.</p>	Complete

Annex 1 – 2021 ACTION OUTCOMES

Actions Identified	Outcomes	Status
<p>Principle 3 – We will focus our resources on outcomes and ensure council tax payers and service users receive excellent value for money</p>		
<p>Strategic planning:</p> <ul style="list-style-type: none"> We will work with our partners to develop our Best City Ambition and produce a communication plan to embed this within the council, and across our partner organisations. 	<p>The Best City Ambition has been developed and was adopted by Full Council on 23 February 2022. The Ambition runs to 2030, but will be subject to a light-touch review every 12 months, and a fuller review every three years following completion of the statutory Leeds Joint Strategic Assessment.</p>	Complete
<ul style="list-style-type: none"> We will review and map our strategic and policy framework to ensure that it is clear, coherent and accessible. 	<p>A council-wide strategy review has been undertaken. Strategies have been mapped and engagement with senior officers and Cabinet members is currently taking place to understand where there are opportunities for simplification of the council's overall strategic framework. It is anticipated that this work will be completed by Autumn 2022.</p>	In progress
<ul style="list-style-type: none"> We will consider our informal governance arrangements (panels, boards, groups) to ensure that they are able to appropriately influence and add value to our decision making 	<p>The review of governance arrangements follows from the strategy review above and will continue to take place over the coming municipal year and will be reflected in the 2022 action plan.</p>	In progress
<p>Performance Management:</p> <ul style="list-style-type: none"> We will continue to review our performance against existing key performance indicators and compare recovery against pre-pandemic levels 	<p>Performance is monitored and reported quarterly to Directorate Management Teams and Corporate Leadership Team. Reports are submitted twice yearly to Scrutiny Boards.</p>	Complete
<ul style="list-style-type: none"> We will identify, communicate and embed appropriate performance indicators to measure performance against the new Best City Ambition. 	<p>Work is being undertaken with services and directorate to review and develop an updated set of key performance indicators that reflect the Best City Ambition. It is intended that the new suite of KPIs will form the basis of reporting for the first time in August 2022.</p>	In progress
<p>Procurement:</p> <p>We will implement an action plan to:</p> <ul style="list-style-type: none"> Review the council's procurement strategy to ensure it reflects the balance of corporate priorities Focus more energy and resources on delivering strategic value from procurement and contract management; Engage elected Members with the strategic decision making for procurement and contract management; Utilise technology to improve efficiency and to gather data that will underpin procurement decisions; 	<p>The procurement and commercial action plan is in place, with progress monitored and update reporting to Corporate Governance and Audit Committee. The following actions are completed and in progress:</p> <ul style="list-style-type: none"> A risk register has been developed and a further review of the strategy is planned. Members have endorsed a saving strategy, and a savings tracker implemented which includes both non- cash savings and income generation, and plans to reduce spend on existing contracts. Power BI is being explored to provide information/ intelligence to aid commercial strategies and decision making, Technological solutions are being evaluated and introduced including <ul style="list-style-type: none"> product evaluation for new integrated ERP technology; 	Arrangements in place

Annex 1 – 2021 ACTION OUTCOMES

Actions Identified	Outcomes	Status
<ul style="list-style-type: none"> • Ensure that PACS have the updated skills and capacity to drive a more strategic approach; • Embed a Leeds-wide approach to contract management and commercial • Improve working with system partners • Continue our focus on achieving social value objectives through procurement 	<ul style="list-style-type: none"> ○ Considerations of utilisation of PORGE to develop market intelligence, ○ near completion of an ayto invoice processing solution ○ new tendering portal system commenced. • A review has been carried out of the Procurement skills framework and a broader review is scheduled to be undertaken. • Development of ability for directorates to self-support lower value procurements.- • Currently seeking views for what would be beneficial to improve working with partners. Collaborative opportunities are being explored, also including the development of a CM module. • Social Value is now incorporated into the procurement process. A Social Value good practice guide is in development. 	
Principle 4 - We will ensure we have clear responsibilities and arrangements for transparent and effective accountability		
<p>Decision Making:</p> <ul style="list-style-type: none"> • We will develop a share point platform to <ul style="list-style-type: none"> ○ Give access to decision monitoring information to assist in the provision of clear, up to date advice, and checking that arrangements are embedded; ○ Include clear information on alignment of executive delegations to executive and scrutiny oversight to assist in the provision of clear, up to date advice, and to aid compliance with the decision making framework. 	<p>A SharePoint hub has been established with access for colleagues in procurement, finance together with governance support officers within directorates. The hub contains</p> <ul style="list-style-type: none"> • decision monitoring – with details of all decisions published, and compliance with decision making framework. • details of the alignment of functions between directors, executive portfolio holders and scrutiny boards 	Complete
<ul style="list-style-type: none"> • We will review the Protocol on the Role of Members And Officers In Decision Making to ensure that it is up to date and fit for purpose. 	<p>The protocol has been reviewed in draft. It is anticipated that the revised draft will be submitted for consideration by Executive Board in July.</p>	In progress
Principle 5 - We will take informed and transparent decisions		
<p>Decision Making:</p> <ul style="list-style-type: none"> • We will report monitoring of urgent decisions through quarterly internal audit update reports to Corporate Governance and Audit Committee, to enable contemporaneous oversight of arrangements and the early identification of performance trends and concerns 	<p>Decision monitoring information has been included with Internal Audit update reports to the Corporate Governance and Audit Committee from September 2021</p>	
<ul style="list-style-type: none"> • We will further develop our arrangements for decision monitoring to include sample checking of published 	<p>A sampling process has been drafted and is to be trialled with a view to obtaining independent assurance over a range of factors</p>	

Annex 1 – 2021 ACTION OUTCOMES

Actions Identified	Outcomes	Status
decisions to ensure compliance with categorisation & transparency arrangements		
<ul style="list-style-type: none"> We will develop and implement a decision making communication plan to promote awareness of the decision making framework; ensure that information, advice and guidance are readily accessible to all; and that appropriate training is targeted at officers engaged in decision making activity 	The Communication Plan includes: <ul style="list-style-type: none"> arrangements for decision monitoring as set out above arrangements for the provision of advice and guidance, including in particular the provision of further information in relation to the principles of decision making arrangements for training. 19 detailed remote training sessions have been provided, and bitesize e-learning videos are being created to provide support in relation to selected elements of the framework. 	
Principle 6 - We will ensure that we have robust and effective audit, scrutiny, information governance, risk and financial management controls		
Business Continuity: <ul style="list-style-type: none"> We will complete the review of the criticality of the council's business continuity plans 	The review has been carried out via reporting to Directorate Management Teams. Plan owners and key contacts are tasked with implementing the changes to relevant Business Continuity Plans.	Complete
<ul style="list-style-type: none"> We will review and update the business continuity plan template to ensure it is both streamlined and fit for purpose, and will implement it across the business continuity plans 	The Business Continuity Plan template has been revised and streamlined, and is available on the Emergency Planning/Business Continuity MS Teams site. The new template is being rolled out across the BC Plans as annual reviews are undertaken. The majority of plans have been converted, however a small number of plans are being rescoped / merged and these will be captured on the new template. It is anticipated that by the end of 2022 all business continuity plans will be on the new template. Corporate Governance and Audit Committee will receive an update in the risk and resilience assurance report.	In progress
<ul style="list-style-type: none"> We will complete the review of the business continuity plans to ensure they include up to date details about how services will deal with a cyber-outage 	All Business Continuity Plans include a section which is up to date on how the service would deal with a cyber-outage, including arrangements for recovery and telephony. The Business Continuity Plan for Integrated Digital Systems is being reviewed to ensure that it includes clear roles and responsibilities in relation to cyber risks, including which are held corporately in IDS and which are the responsibility of directorates and services.	In progress
<ul style="list-style-type: none"> We will develop a central accessible and secure location for the business continuity plans 	A MS Teams site has been developed for Emergency Planning and Business Continuity Management, with training delivered to users in December and January. We have migrated Business Continuity Plans and Incident Response Plans to the externally hosted Resilience Direct to ensure access to 'off network' copies of our plans.	Complete
<ul style="list-style-type: none"> We will routinely report Business Continuity (along with Emergency Planning) to directorate management teams 	Reporting takes place twice annually in Spring and Autumn and is working well.	Complete

Annex 1 – 2021 ACTION OUTCOMES

Actions Identified	Outcomes	Status
Risk Management: <ul style="list-style-type: none"> We will promote the new Risk Management Policy and Strategy and deliver risk management training to council staff and elected members. 	Risk Management Strategy and Policy has been promoted via Directorate Management Teams and Senior Leadership Teams at which risk is discussed, and via the front news page of InSite. Advice, guidance and training routinely include signposting to the policy and strategy as a useful source of information.	Complete
<ul style="list-style-type: none"> We will continue to promote the Partnership Governance and Risk checklist to relevant staff, and will incorporate this in the new risk management training offer. 	The checklist and toolkit are promoted via Directorate Management Teams and cross referenced from Risk, Partnership and PM Lite Insite pages.	Complete
<ul style="list-style-type: none"> We will review the corporate risks in conjunction with the development of the Best City Ambition 	The Risk Management SharePoint site (RMS) reflects introduction of the Best City Ambition. All corporate and directorate risks have been reviewed, with new and existing risks mapped to the appropriate pillar.	Complete
Financial management: <ul style="list-style-type: none"> we will produce and make available a recorded training package that will heighten staff awareness and support compliance with the key control processes within our financial management arrangements. 	A review of the closedown process is to commence, and a full documentation of the budget process is planned. Completion of these tasks will ensure that core financial processes, are sufficiently robust in addition to contributing significantly towards embedding key control processes with staff. Training development has been incorporated into the Finance Service Plan for 2022/23, and resource identified within the financial management structure to progress this.	In progress
Land and Property: <ul style="list-style-type: none"> we will review our estate management systems to ensure that they are up to date and fit for purpose. 	We have reviewed the systems in place to support the management of the estate and put arrangements in place to scope and procure an integrated solution. This is being progressed as a Priority 1 project. Corporate Governance and Audit Committee will assurance report on estate management arrangements in March '23	In progress
Principle 7 - We will develop our capacity and capability to be effective.		
Human Resources: <ul style="list-style-type: none"> We will develop a stronger online presence for HR so it is easier for staff/managers to contact the right HR adviser. 	Arrangements have been put in place to ensure that appropriate HR colleagues are easy to identify including: <ul style="list-style-type: none"> A key contacts document shared with key partners key contact information on Insite up to date and easy to find rapid response to routine HR queries via The HR Advisory service Social media channels used to promote work undertaken and include clear signposting to relevant HR colleagues 	Complete
<ul style="list-style-type: none"> We will promote and embed the new Leadership & Management Development offer which is accessible to all staff. 	<ul style="list-style-type: none"> The new/refreshed leadership and management development offer has been widely communicated to all leaders and managers The mid-year appraisal check-in and regular one to ones provide opportunities for a development discussion using the offer 	Complete

Annex 1 – 2021 ACTION OUTCOMES

Actions Identified	Outcomes	Status
	<ul style="list-style-type: none"> • Arrangements are in place to further embed the offer in accordance with a delivery plan endorsed by Corporate Leadership team 	Complete
<ul style="list-style-type: none"> • We will promote and embed new Manager values. 	<ul style="list-style-type: none"> • The refreshed values and behaviours framework has been widely promoted across the whole organisation • The values and behaviours toolkit and other appropriate areas of the intranet and Leeds.gov.uk public-facing site have been updated • The values and behaviours are an integral part of staff appraisal • The framework is referenced at all key employee touchpoints • Arrangements are in place to further embed the values and behaviours as part of the organisation’s plans to enhance leadership and management development opportunities 	Complete
<ul style="list-style-type: none"> • We will embed a clear corporate framework for managing workplace change via consultation/negotiation with trade unions 	<ul style="list-style-type: none"> • The 2020 consultation and engagement framework, agreed with the Trade Unions, is used and supported by a fortnightly meeting chaired by a HR Service Manager. • Information is shared regularly with TU colleagues via a tracker which includes relevant information • A comprehensive archiving arrangement ensures that as reviews conclude, information about them can be retrieved if needed. 	Complete
<ul style="list-style-type: none"> • We will develop work in accordance with a Service Review which will address issues around managing staff productivity and performance. 	<ul style="list-style-type: none"> • Arrangements are in place to support managers where required in relation to staff productivity and performance matters. It is expected that additional resources will be available in 2022 from HR to assist managers with any formal performance management processes. 	Complete
<ul style="list-style-type: none"> • We will review our approach to Staff Recognition and implement recommendations including the formal and informal mechanisms to reward long service, performance and positive behaviours. 	<ul style="list-style-type: none"> • An interim approach to staff recognition was agreed in 2021, including a week-long recognition week and corporate awards for excellence event. • Arrangements are in place to develop a sustainable approach that works for all directorates for 2022 onwards. 	Complete
<ul style="list-style-type: none"> • We will consider a review of our arrangements for Induction. 	<ul style="list-style-type: none"> • A review of our arrangements for induction has been undertaken and Implementation has included: <ul style="list-style-type: none"> ○ Virtual welcome via “new starter social” sessions, ○ Updating of all induction checklists and ○ Improvement of the induction toolkit on Insite. 	Complete

Report author: Mary Hasnip

Tel: 3789384

Insert report title here

Date: 29th July 2022

Report of: Chief Finance Officer

Report to: Corporate Governance and Audit Committee

Will the decision be open for call in? Yes No

Does the report contain confidential or exempt information? Yes No

Brief summary

- The report presents the draft statement of accounts for 2021/22 to the committee for information.
- The draft accounts will be approved by the Chief Finance Officer and will be made available for the statutory public inspection period on the council's website from Monday 1st August.
- The accounts will be subject to audit by Grant Thornton over the autumn and winter, and it is anticipated that the final audited accounts will be presented to the committee for approval in February.

Recommendations

- a) Members are asked to note the unaudited statement of accounts for 2021/22, which is to be certified by the Chief Finance Officer

What is this report about?

- 1 The purpose of this report is to present to the Committee the draft unaudited 2021/22 Statement of Accounts. The Statement of Accounts is included with the agenda as a separate document for Committee members and is also published on the Council's internet site with the Committee papers. Details of roles, responsibilities and timescales for approving the statement of accounts are given from paragraph 9 below.

What impact will this proposal have?

- 2 This is a factual report from the Chief Finance Officer on the Council's 2021/22 financial accounts. The accounts present the council's financial position for the year in the format required by accounting standards, incorporating technical transactions relating to non-spendable reserves in addition to the outturn position which members will already be aware of.
- 3 The main financial issues arising from the statement of accounts are :
 - 3.1 The final outturn position for the year was a £5.5m contribution to the general fund reserve, which represented a £1.5m underspend in comparison to the latest budget.
 - 3.2 The Council's net worth has increased by £971m during the year and stands at £2,342m. The most significant factor in this increase was a reduction in net pensions liabilities of £577m, as a result of changes to actuarial assumptions used in the measurement of the liabilities, and higher than projected income earned on the pension fund's assets.
 - 3.3 The value of the Council's land, property and equipment held on the balance sheet has increased by £377m. This increase included £450m of expenditure on new or existing assets, with assets valued at £64m being disposed of during the year.
 - 3.4 Net borrowing during the year for capital and treasury purposes has reduced by £86m, in comparison to an increase of £112m in the borrowing element of the capital financing requirement. The level of cash and cash equivalents held at the balance sheet date has increased by £21.3m.
 - 3.5 The Council's level of usable reserves has increased by £28.6m, with usable capital reserves increasing by £36.8m and usable revenue reserves decreasing by £8.2m. The reduction in usable revenue reserves includes a reduction of £50.9m in the level of government grants received in advance to compensate the Council for income losses in the Collection Fund arising from the covid pandemic.
 - 3.6 The deficit on the Collection Fund reduced significantly during the year, as the Council and other precepting bodies made significant contributions towards the deficits which had arisen during 2020/21 due to the impact on council tax and business rates income of the coronavirus pandemic. However the position on business rates before these deficit contributions was again a deficit, due to the award of further new reliefs for businesses, for which the Council receives additional grant funding to compensate. £33.2m of grant funding has been carried forward in earmarked reserves to be applied in 2022/23 to offset the impact of the additional reliefs on the 2022/23 precept. The Council's share of the closing business rates deficit is £32.4m and its share of the council tax deficit is £7.3m. These figures include the impact of legislation which allows the portion of the 2020/21 deficits for both council tax and business rates which were not funded by grants to be spread over three years from 2021/22 to 2023/24.

3.7 The Council continued to receive significant government grants during the year for distribution to businesses and individuals in Leeds. Accounting standards require that where the terms of grants are such that the Council is acting as an agent for the government in distributing them, the income and expenditure should not be recognised within the Council's accounts. The draft accounts therefore include those grants for distribution where the Council itself determined the eligibility criteria, but they do not include grants where the government specified the eligibility criteria. For 2021/22 the total value of grants which are not included because the Council was acting as an agent was £57.0m, including £48.2m of grants to businesses.

- 4 A full analysis of these and other financial issues is included in the Foreword of the Chief Finance Officer which can be found at the front of the accounts.

How does this proposal impact the three pillars of the Best City Ambition?

Health and Wellbeing Inclusive Growth Zero Carbon

- 5 The report relates to the council's underlying financial position rather than to any particular aspect of service delivery.

What consultation and engagement has taken place?

Wards affected:

Have ward members been consulted? Yes No

- 6 This is a factual report from the Chief Finance Officer on the Council's 2021/22 financial accounts and consequently no public, ward member or councillor consultation or engagement has been sought.

What are the resource implications?

- 7 This is a factual and retrospective report of the Chief Finance Officer on the financial accounts of the Council for 2021/22. There are no additional financial or value for money implications.

What are the key risks and how are they being managed?

- 8 The Council's external auditors will provide a risk assessment on the accounts process as part of their annual audit plan, which is expected to be presented to the Committee at the September meeting. The specific areas identified as audit risks will be covered as part of their audit work, and any issues arising will be reported to this committee at the meeting at which the final audited accounts are presented for approval.

What are the legal implications?

- 9 The accounts are required to be certified as a true and fair view of the Council's financial position by the Responsible Financial Officer before the end of July 2022, and to be made available for public inspection on or before the first working day of August.
- 10 Responsibilities and timeframes for approving the statement of accounts :

- 10.1 The Accounts and Audit Regulations 2015 determine the roles and responsibilities for approving local government accounts. In response to the ongoing impact of the coronavirus pandemic the government made changes to the Regulations to extend the publication deadlines for 2020/21 and 2021/22. Under the Regulations it is the responsibility of the Responsible Financial Officer to certify that the draft accounts are a true and fair view of the Council's financial position, and for 2021/22 this must be done before the 31st July. The accounts must then be available for public inspection for thirty working days. This Committee is charged with approving and publishing the final audited accounts in line with the statutory deadline. For the 2021/22 accounts the Government has extended the deadline for publishing final audited accounts to 30th November 2022. In the event that the audit is not completed by the statutory date, as has been indicated by Grant Thornton is likely to be the case, a notice must be published on the council's website by this date to explain the delay.
- 10.2 To enable members to discharge their responsibilities for approving the accounts at the February meeting of the committee, the following assurances can already be given, or will be given within the approval process :
- a) The Chief Finance Officer in her capacity as the Responsible Financial Officer will sign the draft 2021/22 accounts, confirming that she is satisfied that they present a true and fair view of the Council's financial position.
 - b) The accounts have been drawn up in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22, which represents proper accounting practice for local authorities, as required by the Accounts and Audit Regulations 2015.
 - c) Grant Thornton will be undertaking a detailed audit of the accounts to ascertain that, in their view, the accounts show a true and fair view of the Council's financial position. They will report any significant issues back to this Committee in the autumn.
 - d) Stakeholders have thirty working days while the accounts are on deposit to look through the accounts and supporting documentation and raise any questions with the auditors or to object to the accounts. If considered an eligible objection the auditors would investigate the complaint or questions and determine whether the accounts needed amendment. Any significant issues raised in this way would be reported back to this Committee in September. For 2021/22, the public inspection period will commence on 1st August.
 - e) Members have the opportunity to question officers on any aspect of the accounts at this Committee or in the February Committee prior to approving the accounts. In addition, informal briefing sessions will be held for members before the final audited accounts are presented to the Committee for approval.

Options, timescales and measuring success

What other options were considered?

- 11 The report presents the 2021/22 draft statement of accounts to the committee, and does not relate to a proposed course of action requiring options.

How will success be measured?

- 12 The results of Grant Thornton's 2021/22 audit will be reported to the committee.

What is the timetable and who will be responsible for implementation?

13 The report relates to financial performance in the 2021/22 financial year rather than to future actions which would require implementation.

Appendices

- None

Background papers

- None

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Corporate Governance and Audit Committee Work Programme 2022-23

Date: 29th July 2022

Report of: Chief Officer Financial Services

Report to: Corporate Governance and Audit Committee

Will the decision be open for call in? Yes No

Does the report contain confidential or exempt information? Yes No

Brief summary

This report presents the work programme for the Corporate Governance and Audit Committee, setting out future business for the Committee's agenda, together with details of when items will be presented

Development and regular review of the work programme enables the Committee to manage the business appropriately in line with the risks currently facing the Council.

Recommendations

- a) Members are requested to consider and approve the work programme and meeting dates at Appendix A.

What is this report about?

- 1 This report presents the work programme for the Corporate Governance and Audit Committee.

What impact will this proposal have?

- 2 The work undertaken by the committee throughout the year will support the understanding of the internal control and risk environment and support the committee's approval of the statutory Statement of Accounts and Annual Governance Statement (the AGS).

How does this proposal impact the three pillars of the Best City Ambition?

Health and Wellbeing Inclusive Growth Zero Carbon

- 3 The work undertaken by the committee will provide assurance that arrangements for internal control support the delivery of the council's strategic objectives.

What consultation and engagement has taken place?

Wards affected:

Have ward members been consulted? Yes No

- 4 The Work programme was approved by the Committee at its meeting in March 2022 and is presented at each meeting for the committee to consider and amend as appropriate.

What are the resource implications?

- 5 The work undertaken by the committee will provide assurance as to the appropriate use of resources to deliver the council's strategic objectives.

What are the key risks and how are they being managed?

- 6 The work undertaken by the committee will provide assurance that there are arrangements in place for the management of risk which are appropriate, proportionate, monitored and effective.

What are the legal implications?

- 7 S151 Local Government Act 1972 requires local authorities to "make arrangements for the proper administration of its financial affairs". The Accounts and Audit (England) Regulations 2015 provide that the local authority is responsible for ensuring "a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures that the financial and operational management of the authority is effective and includes effective arrangements for the management of risk".
- 8 The work undertaken by the committee enables it to advise Council (the body charged with governance) that arrangements in place are up to date, fit for purpose, communicated and embedded, monitored and routinely complied with.

Options, timescales and measuring success

What other options were considered?

- 9 Members are invited to recommend the inclusion of further business in the work programme as necessary.

How will success be measured?

- 10 The Committee will provide an annual report to Council detailing how the committee has discharged its responsibilities.

What is the timetable and who will be responsible for implementation?

- 11 As set out at Appendix A

Appendices

- Appendix A – Work Programme of Corporate Governance and Audit Committee 2022/23

Background papers

- None

CORPORATE GOVERNANCE AND AUDIT COMMITTEE WORK PROGRAMME FOR 2022-23

The schedule of meetings set out below is proposed but the committee reserve the right to review and amend the work programme content and meeting dates throughout the year.

Date	Work Item
24th June 2022	1 Internal Audit update report
	2 Counter Fraud and Corruption update report
	3 Annual assurance report on decision making
	4 Governance arrangements for implementation of Best City Ambition and review of strategic framework
	5 Draft annual report 2021/22 of CGAC to Council
29th July 2022	1 Annual assurance report on procurement policies and practices
	2 Interim Annual Governance Statement
	3 Draft statement of accounts 2021/22
30th September 2022	1 Internal Audit update report
	2 Annual assurance report on planning regulation and enforcement arrangements
	3 Internal Audit annual report and opinion (including assurance in respect of RIPA)
	4 Final statement of accounts 2020/21 and updated Audit Findings Report
	5 Receipt of External Auditor's Annual Report for 2020/21 setting out findings of Value for Money Review
	6 Approval of Annual Governance Statement 2021/22
	7 Receipt of External Auditor's Audit Plan for 2021/22
	8 Informing the Audit Risk Assessment
25th November 2022	1 Annual report on financial planning and management arrangements (to include Treasury Management)
	2 Counter Fraud and Corruption update report
	3 Annual assurance report on corporate performance management arrangements
	4 Annual assurance report on corporate risk and resilience arrangements
	5 Update report on Information and Digital Services Governance
3rd February 2023	1 Joint annual report on information governance from Data Protection Officer and Caldicott Guardian
	2 Annual assurance report on employment policies and procedures and employee conduct
	3 Internal Audit update report
	4 Final statement of accounts 2021/22 and updated Audit Findings Report
	5 Receipt of External Auditor's Annual Report for 2021/22 setting out findings of Value for Money Review
24th March 2023	1 Receipt of Internal Audit Plan
	2 Annual assurance report on customer contact and satisfaction
	3 Assurance report on estate management arrangements
	4 Proposed Work Programme

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