



CORPORATE GOVERNANCE AND AUDIT COMMITTEE

Meeting to be held in Civic Hall, Leeds, LS1 1UR on
Monday, 25th September, 2023
at 10.30 am

MEMBERSHIP

Councillors

G Almass	C Hart-Brooke	T Smith
J Dowson		S Firth
H Bithell		
M France-Mir (Chair)		
J Heselwood		
P Wray		

Independent Member

L Wild

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**Agenda compiled by:
Governance Services
Civic Hall**

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>	
6			<p>MINUTES OF THE PREVIOUS MEETING - 24TH JULY 2023</p> <p>To receive the minutes of the previous meeting held on 24th July 2023 for approval.</p>	7 - 14
7			<p>MATTERS ARISING FROM THE MINUTES</p>	
8			<p>ANNUAL ASSURANCE REPORT ON PLANNING DECISION MAKING AND ENFORCEMENT ARRANGEMENTS</p> <p>The report of the Chief Planning Officer provides assurance that the Council's arrangements for dealing with and determining planning and enforcement matters are up to date, fit for purpose, effectively communicated and routinely complied with .</p>	15 - 42
9			<p>ANNUAL ASSURANCE REPORT ON DECISION MAKING</p> <p>The report of the Chief Officer Financial Services is the annual report to the Committee concerning the Council's decision-making arrangements and provides assurances that the Council's arrangements are up to date, fit for purpose, effectively communicated, and routinely complied with.</p>	43 - 72

Item No	Ward	Item Not Open		Page No
10			<p>INTERNAL UPDATE REPORT APRIL - AUGUST 2023</p> <p>The report of the Chief Officer Financial Services provides a source of assurance that the internal control environment is operating as intended through a summary of the Internal Audit activity for the period April to August 2023.</p>	73 - 106
11			<p>APPROVAL OF ANNUAL GOVERNANCE STATEMENT 2023</p> <p>The report of the Chief Officer Financial Services seeks approval of the Annual Governance Statement and Action Plan for 2023.</p>	107 - 156
12			<p>CORPORATE GOVERNANCE AND AUDIT COMMITTEE WORK PROGRAMME 2023-24</p> <p>The report of the Chief Officer Financial Services presents the work programme for the Corporate Governance and Audit Committee, setting out the Committee's agenda and dates when items are to be presented.</p>	157 - 162
13			<p>DATE AND TIME OF NEXT MEETING</p> <p>To note the next meeting of Corporate Governance and Audit Committee will be on Monday 27th November 2023 at 10.30am</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.

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- 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.
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Corporate Governance and Audit Committee

Monday, 24th July, 2023

PRESENT:	Councillor P Wray in the Chair Councillors B Flynn, J Dowson, H Bithell, C Hart-Brooke, J Heselwood, T Smith and R Jones
INDEPENDENT MEMBER:	L Wild

14 Election of Chair

The clerk opened the meeting and informed the Members that the Chair had given her apologies. The Chair had nominated Cllr Wray as the Chair during her absence.

The clerk asked if all Members were agreeable to this.

RESOLVED – To elect Cllr Wray to the Chair for the duration of the meeting.

On taking the Chair Cllr Wray made the following statement saying: 'He is the Deputy Executive Member supporting Cllr Coupar for Strategy and Resources. He said he would be looking at the conversations impartially from a non-political perspective. He reminded Members that there were no politics with a big 'P' at this Committee. This Committee was to consider and scrutinise the procedures and structures of how the Council operates'.

15 Appeals Against Refusal of Inspection of Documents

There were no appeals against refusal of inspection of documents.

16 Exempt Information - Possible Exclusion of the Press and Public

There were no exempt items.

17 Late Items

There were no formal late items. However, there were supplementary items in relation to Agenda Items 9 and 11 which had been circulated to all Members prior to the meeting.

18 Declaration of Interests

No declarations of interests were made at the meeting.

Draft minutes to be approved at the meeting
to be held on Monday, 25th September, 2023

19 Apologies for Absence

Apologies for absence were received from Cllrs France-Mir and Cllr Almas.

Cllr R Jones attended the meeting as substitute for Cllr Almass.

20 Minutes of the Previous Meeting

RESOLVED – That the minutes of the meeting held on 26th June 2023, be approved as a correct record.

21 Matters Arising From The Minutes

Minute 8 Internal Audit Update Report

In relation to questions from Members on Key Decisions and Counter Fraud Arrangements information had been circulated to Members on Friday 21st July.

Matters outstanding from previous meetings:

- Query on IR35 had now been completed and responded to.
- Privilege Users Access list was now in final stages of agreeing a response and would be circulated to Members very soon.

Members were of the view that the function of Information and Digital Services (IDS) were spoken of a lot in this Committee, and it was suggested that a report should be put before the appropriate Scrutiny Board. It was noted that the point was a valid one and it was the view that it was essential for IDS to attend a meeting of Corporate Governance and Audit Committee and the relevant Scrutiny Board.

22 Internal Audit Annual Report and Opinion 2022/23

The report of Senior Head of Internal Audit, Corporate Governance & Insurance set out the annual opinion of the Senior Head of Internal Audit and provided a source of assurance that the internal control environment is well established and operating effectively in practice through a summary of the Internal Audit activity for the 2022/23 Internal Audit plan.

Members were provided with the following information:

- It was noted that Appendix C of the submitted report provided a list of work completed by Internal Audit for 2022/23.
- It was acknowledged that the service had been through a challenging year and had undergone a restructure with key officer posts changing.
- The Senior Head of Internal Audit assured the Members that he was confident in the assurances within the report that support the annual opinion.

- Members noted that the opinion remained satisfactory, and this was a testament to the work of officers across the organisation in challenging circumstances.
- During the year the Service had identified areas of opportunity and weakness which could be improved. It was noted that there were also positives to be drawn on from the audits and highlighted at the last meeting in relation to the work being undertaken around culture of the organisation.
- Appendix B of the report summarised Internal Audit resources and the quality assurance and improvement plan for 2022-23. It was noted that there was an external inspection of these areas and it had received certification since 1998. It was the view that this showed the effectiveness of the service to deliver a good quality management system and product and deliver in line with the standards required.
- Excellent feedback had been received in relation to the questionnaires raised at the conclusion of the audit process. The Service was looking to streamline and simplify the feedback, to encourage greater feedback in the future. It was also noted that excellent feedback had been provided informally through the audit process which gave the confidence to say that the service was well respected and valued across the organisation for the positive and constructive challenge that the service offered.
- The Senior Head of Internal Audit took the opportunity to thank the new Chair of the Committee, and the previous Chair and all the Members who sat on the Committee during the year for their constructive challenge. He also thanked officers from across the authority for engaging in the internal audit process, and it was recognised that this was not easy when resources were stretched, but there had been positive engagement to complete the planned work. Thanks, were also given to the Internal Audit and Corporate Governance team for their work to support the delivery of the opinion.

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

- Clarification was provided on the table in relation to the recommendation tracker and reasons why some actions had not been progressed. It was noted that the service would be undertaking a sampling process over the coming year, but the onus was on departments and services to update the recommendations. It was the view of the Committee that this needed to be reinforced and for the Committee to be assured that they had been completed and advised of any risks due to actions not being completed.
- It was noted that fraud awareness training was not mandatory, but the service does communicate particular areas where relevant and they are actively promoting and providing training in relation to fraud in key risk areas, for example bank mandate.
- It was advised that there were no issues in relation to cyber security to be reported at this point from the review.
- In relation to the Adult and Health Debt Recovery, it was advised this was in relation to debt of service users and their payments for their

care. The Chair suggested that this issue should be directed to the Chair of the relevant Scrutiny Board to be looked into.

- It was noted that the Corporate Governance and Audit Committee Members are a key part of the governance and challenge for the process used by the Council and that the challenge offered by the committee helps to safeguard the independence of the internal audit function. The Senior Head of Audit has direct reporting lines up to Chief Executive level. Members of the Committee were informed that officers in senior posts in the organisation do have to complete a register of interests' declaration annually.
- It was noted in relation to schools, the Council had an effective risk-based audit planning process.

RESOLVED – To note the opinion given and the content of the report. In particular:

- a) That, based on the audit work undertaken for the 2022/23 Internal Audit plan, the internal control environment (including the key financial systems, risk and governance) is well established and operating effectively in practice.
- b) A satisfactory overall opinion is provided for 2022/23, based on the audit work detailed within the report.
- c) That the work undertaken to support the opinion has been conducted in accordance with an established methodology that promotes quality and conformance with the International Standards for the Professional Practice of Internal Auditing (IPPF).

The Committee also resolved to note that there have been no limitations in scope, and nothing has arisen to compromise the independence of Internal Audit during the reporting period.

Cllr Dowson joined the meeting at 10:40 at the start of this item.

23 Draft Statement of Accounts 2022/23

The Chief Officer Financial Services submitted a report which presented the draft unaudited 2022/23 Statement of Accounts which would be made available on the Council's website for public inspection for thirty working days commencing Monday, 24th July 2023. Details of the roles, responsibilities and timescales for approving the statement of accounts were set out in the submitted report.

The Head of Finance presented the report providing the following information:

- Draft Statement of Accounts for 2022-23 had been approved by the S151 Officer on Friday 21st July and were provided to the Committee for information. Members were advised that the draft Statement of Accounts had been published on the Councils website on Monday 24th July, for the public to view them and make any requests for information or make objections to the auditors.

- Members were made aware that the statutory deadline for the draft accounts had been brought forward by Government to 31st May 2023. It was noted that 70% of local authorities were not in a position to publish their draft accounts by 31st May, and the Council was therefore not unusual in publishing its 2022/23 draft accounts later than the statutory deadline. A notice had been published on the Council's website explaining the reasons that the date of 31st May had not been met and giving the expected timescales for publication.
- The audit of the accounts would be carried out by Grant Thornton, it was expected that the audit would start in Autumn, with the final audited accounts ready to be brought back to the Committee in March 2024 where the Committee would be asked to approve the final accounts on behalf of the Council.
- The Committee were advised that an informal meeting would be arranged in advance of the March meeting with a briefing session so Members could go into the accounts in more detail.
- Members were informed that the 2021-22 audit of the final accounts was expected to be brought to the Committee in September for approval. Members were advised that an informal briefing session would be arranged for the Committee Members in early September where Members could go through the 2021-22 accounts in more detail.
- The Committee were informed that the biggest impact on the accounts for 2022-23 had been the pension position due to the way the pensions liabilities are measured, discounted based on corporate bond rates. As the yield on the bond rates had increased significantly during the year, the Council's liabilities value had decreased as reported in the accounts. It was noted that the Council has a net pension asset on its West Yorkshire Pension Fund which has not happened before. Members noted this impact was on un-spendable reserves and did not affect funding or future contributions to the pension fund as these would be based on the tri-annual reviews.
- Spendable reserves had reduced during the year, including due to a £12.4m overspend against the budget. It was noted that part of the reduction in reserves was due to funding that had been received in advance from Government and NHS bodies which had been spent during 2022-23.

The Committee acknowledged the report and informal briefing due in September and requested that more information in relation to the reserves position be included.

RESOLVED - To note the unaudited statement of accounts for 2022/23, which is to be certified by the Chief Finance Officer.

24 Interim Annual Governance Statement

The Chief Officer Financial Services submitted a report which presented the interim Annual Governance Statement (AGS). Members noted the interim Annual Governance Statement was prepared following a review of the

Draft minutes to be approved at the meeting
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effectiveness of the Council's arrangements for Internal Control and would be published alongside the Statement of Accounts when put on deposit. Members were informed the final Annual Governance Statement would be brought back to the Committee in Autumn for formal approval in advance of the Committee's approval of the audited Statement of Accounts.

The Senior Head of Internal Audit thanked the people involved in producing the Annual Governance Statement.

The Committee were of the view that this was a good piece of work, which allowed Members to see specifics and could be used as a working document.

RESOLVED – To note the content of the Report.

25 Grant Thornton Audit Interim Findings Report 2021/22

The report of the Chief Finance Officer presented Grant Thornton's Interim Audit Findings Report for their audit of the Council's 2021/22 statement of accounts. The report was sent to Members as a supplementary document. The report outlined Grant Thornton's findings to date, and the areas which remain to be covered when their audit work resumes.

The Committee were informed of the following:

- The work had commenced in March 2023 and is ongoing with approximately 70% completed and a revised version of the submitted report would be brought to the Committee in September. It was noted that to date the auditors had not identified any audit adjustments impacting on the Council's outturn position and useable reserves.
- A summary of the findings was set out in Section 2 of the submitted report.
- Two audit recommendations had been raised for management in the Action Plan set out at Appendix A.
- A follow up on recommendations from the previous year were detailed at Appendix B.
- To date a number of identified disclosure and presentational audit adjustments had been identified and were set out at Appendix C.
- There were elements still outstanding, and these were listed on page 5 of the submitted report.
- It was recognised that under ISA(UK)260 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. It was noted that no risks had been identified so far.
- Grant Thornton highlighted the valuation of land and building estimated at £5bn and their suggestion in the previous year to value the land and buildings on 31st March rather than on 1st January. It was noted that management had consulted on this with the Council's valuers as agreed. However, the 2021-22 valuation date remains the same and a change in valuation date has been recommended again.
- Members noted that the year-end MRP charge has increased to 2.5%.

- Workshops for finance officers had been undertaken and it was the view that these workshops would improve the content and quality of working papers going forward.

Questions from Members provided the following response:

- There were practical issues to consider in relation to changing the valuation date of assets to 31st March. It takes a significant time for the valuations to be undertaken and moving to the 31st March would not leave enough time to complete the draft accounts if valuations were to be based on data for conditions at 31st March. Members queried what approach is taken by comparable authorities with a similar portfolio to Leeds. It was noted that Grant Thornton act as auditors for other core cities and they offered to take this question away and report back.
- Officers were of the view that it would not be permissible under the Code to split the valuation date for half the properties to be valued at 1st January and half valued at 31st March, as it was thought that one valuation date had to be specified. This information was to be checked and reported back.
- Information on how the property assets of a council were audited was provided to the Committee.

RESOLVED – To note the content of the report and the recommendations made by Grant Thornton.

26 Corporate Governance and Audit Committee Work Programme 2023-24

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.

In relation to the Development Programme presented at the previous meeting, it was noted that training dates and briefing sessions were to be arranged for Members.

The Head of Information Management and Governance informed the Committee that they had been contacted by the Information Commissioners Office (ICO) who wanted to do a data protection audit. Members were advised that not all the details had been provided yet, but in the first week of September would be meeting with the Council to do the scoping for the audit, setting out the areas of the Council they wished to audit. Once specific details have been provided the Council would be given a few weeks to gather evidence. The ICO would start the audit in the first week of November. It was noted that the ICO do hybrid audits but would also be on site conducting interviews with staff. At the conclusion of the audit, a report would be produced within two weeks on their findings, with the Council being given a similar period of time to respond.

Information Governance are due to report to the Committee in February and will provide an update to the Committee on the ICO findings.

RESOLVED – To note and approve the work programme and meeting dates as at Appendix 1.

27 Date and Time of Next Meeting

RESOLVED – To note the next meeting of the Corporate Governance and Audit Committee is scheduled for Monday 25th September 2023 at 10.30am.

Meeting concluded at 11:45

Annual assurance report on planning decision making and enforcement arrangements

Date: 25 September 2023

Report of: Chief Planning 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

What is this report about?

Including how it contributes to the city's and council's ambitions

- An annual assurance report, providing assurances in relation to planning decision making and enforcement arrangements is required by the Corporate Governance and Audit Committee.
- Using the cycle of internal control framework, Members will be provided with assurance to the adequacy of policies and practices, measures in place to ensure that the framework is clearly communicated, embedded and monitored with appropriate escalation processes in place and is reviewed and refined to ensure continuous improvement and assurance for the period April 2022 to March 2023.
- A number of process and systems changes have been made during the reporting period as a result of the recovery to deal with historic backlogs caused by COVID, the ongoing budget and resourcing pressures faced by the service and historic level of applications submitted during the previous year (2021-22). All the changes which have been made retain the assurance of delivering quality outcomes within a robust governance framework.
- The planning services' decision-making framework sets out systems and processes which ensure information is shared in a clear and consistent fashion. The decision-making framework seeks to ensure that the service is open, honest and trusted.

Recommendations

- a) Members are requested to consider and note the positive assurances provided in this report and future steps to provide additional assurance in the process.

Why is the proposal being put forward?

- 1 The Chief Planning Officer has responsibility to ensure that the Council's arrangements for dealing with and determining planning and enforcement matters are up to date, fit for purpose, effectively communicated, routinely complied with and monitored and has internal arrangements in place to provide assurance in the decision-making process and to mitigate any potential risk of challenge on the grounds of partiality or bias.
- 2 Attached as Appendix 1 is the annual assurance report for Development Management and Planning Enforcement functions of the Council for the period April 2022 to March 2023. The

report outlines the key internal controls and processes in place to mitigate risks and to provide assurance that systems and processes for decision making on planning decision and enforcement activity are in place.

- 3 Actions suggested by the Local Government and Social Care Ombudsman have been put into place where the service is found at fault. Such remedies seek to further strengthen an already robust governance process and as such they pose little or no risk to the Council, however, further work has been carried out to provide greater consistency, transparency and assurance in the planning process.
- 4 Other actions have taken place throughout the reporting period to amend or improve the governance systems and processes within the service, which are described in the report.

What impact will this proposal have?

Wards affected:

Have ward members been consulted?

Yes

No

- 5 Members will be guided through the report using the cycle of internal control framework, which will provide the assurance to the adequacy of policies and practices, measures to ensure that the framework is clearly communicated, embedded and monitored with appropriate escalation processes in place and is reviewed and refined to ensure continuous improvement and assurance. This framework ensures enforcement with statutory and other guidance.

What consultation and engagement has taken place?

- 6 This information is presented for information and comment

What are the resource implications?

- 7 The systems and processes in place to meet the requirements of the decision-making framework do so from within existing resources. Given the assurances made by the Chief Planning Officer it is considered that the systems and processes in place continue to represent an appropriate use of resources and good value for money.

What are the legal implications?

- 8 There are no legal implications arising from the report. The Council's framework for planning meets the statutory requirements in relation to decision making, and regular monitoring and update of protocols and processes ensures continued enforcement. There are no implications for access to information; all of the procedures and protocols are already or can be available for public inspection.

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

- 9 The positive assurances set out in this report show that the development management and enforcement decision making processes are fit for purpose, embedded and routinely complied with and so there are no risks identified by this report.

Does this proposal support the council's three Key Pillars?

Inclusive Growth

Health and Wellbeing

Climate Emergency

10 The Development Management service contributes to all of the Council's Best City Priorities either directly or indirectly through the delivery of high quality homes and through sustainable place-making to deliver safe, strong communities. Its work in delivering planning permissions for social housing and assisted living accommodation as well as delivering permissions for new schools, supports the Council to meet its ambitions. Through working with other Council services, Development Management also facilitates, through the legal agreement process, employment opportunities for local people. The planning process is closely tied with the health and wellbeing and climate change agendas through the implementation of the policies in the Core Strategy. Whilst there are no specific issues arising from this report, it should be emphasised however, that through the Local Plan Update, Policies to tackle the scale and urgency of the Climate Emergency are being updated and refreshed.

Options, timescales and measuring success

What other options were considered?

11 Not applicable

How will success be measured?

12 Not applicable

What is the timetable for implementation?

13 Not applicable

Appendices

14 The annual assurance report for Development Management and Planning Enforcement functions

Background papers

15

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Define and Document

Planning policy and procedures

1. The framework for decision making in relation to planning matters in England and Wales is plan-led and is legislated by Acts of Parliament and Statutory Instruments. This requires the Local Planning Authority to prepare plans, that set out what can be built and where, as well as addressing a range of local issues through planning policies. All decisions on applications for planning permission should be made in accordance with the Development Plan unless material planning considerations indicate otherwise. The Leeds adopted Local Plan sets out the council's vision and strategy for planning the area until 2028. Planning Policy is compliant with all relevant legislation. Development Management activity is guided by legislation, the main legislation being The Town and Country Planning (Development Management Procedure) (England) Order 2015 which sets the legal framework for determining planning applications. Additionally, documented systems and processes exist which ensures that the decision making is lawful and compliant, open, and transparent.
2. The Table below describes the planning policy hierarchy and the underpinning planning procedures and guidance used to determine planning applications in Leeds.

The Leeds Local Plan:

- Core Strategy 2014 (amended by Selective Review in 2019)
- Site Allocations Plan (SAP)
- Aire Valley Leeds Area Action Plan
- Natural Resources and Waste Local Plan
- Saved Unitary Development Plan Review policies.
 - Neighbourhood Plans
 - Supplementary Planning Documents (SPD)
 - Conservation Area Appraisals
 - Area Design Statements

Planning Procedure and Guidance:

- Chief Planning Officer's Delegation Scheme
- Chief Planning Officers' Sub- Delegation Scheme
- Plans Panel Terms of Reference
- Planning Code of Good Practice
- Protocol for Public Speaking at Plans Panels
- Development Management and Enforcement and Member Communication Protocol

3. Following a legal challenge to the Site Allocations Plan (SAP), the High Court (August 2020), ordered that, 37 Green Belt sites (including one mixed use allocation), be treated as not adopted and be referred back to the Secretary of State for further examination by the Planning Inspectorate, against up-to-date evidence and national and local policy. To that end, in March 2021 the Council submitted for Examination proposed modifications to the 2019 SAP by removing 36 housing allocations and proposing that the single mixed-use (MX2-38) site be allocated for general employment (under the new reference EG2-37). This was the subject of Examination in September 2021, with consultation on proposed Main Modifications in January 2022, hearing sessions in May 2022, and further proposed Modifications in January 2023. The Council awaits the Inspector's Report.
4. In terms of planning enforcement, the National Planning Policy Framework (NPPF) sets out the Government's planning policies for England and how these should be applied; it is also the framework for decision making in relation to enforcement matters. The NPPF states:

“They should consider publishing a local enforcement plan to manage enforcement proactively, in a way that is appropriate to their area. This should set out how they will monitor the implementation of planning permissions, investigate alleged cases of unauthorised development and take action where appropriate.”

Roles and responsibilities

Delegated decision making

5. Full Council approved arrangements and reported to the Annual Council Meeting on 26th May 2022 for the appointment of Committees and the delegation of council functions to officers for the 2022-23 municipal year, including approval of the Chief Planning Officer's Delegation scheme.
6. The sub-delegation scheme sets out which functions have been sub-delegated by the Chief Planning Officer to other officers and any terms and conditions attached to the authority sub-delegated by the Chief Planning Officer. The Sub Delegation Scheme was last published in June 2023, following a full review in Spring 2023.
7. The sub-delegation scheme sets out which functions have been sub-delegated by the Chief Planning Officer to other officers and any terms and conditions attached to the authority sub-delegated by the Chief Planning Officer.

8. The Chief Planning Officer's sub-delegation scheme ensures that decision making is undertaken at the appropriate level of seniority and experience. For example, only officers at planning team leader level and above have the authority to determine major applications. Other applications can only be signed off by officers at PO4 level and above. No officer can 'sign off' their own applications and therefore an appropriate level of external scrutiny is brought to bear on each proposal before it is finally determined.
9. A thorough review has been undertaken of the Chief Planning Officer's sub delegation scheme in the reporting period, bringing parity of job titles across the service and addressing some of the actions arising from Internal Audit review earlier in the year (see point 12 below).
10. A total of 4,800 decisions were made by the Local Planning Authority in 2022-23, this compares with 5,524 in 2021-22 and takes the service back to pre-pandemic levels of activity (4,694 decisions in 2019-20). This is due to the reduction in the number of applications submitted in the reporting period to 4,485, a 19.4% decrease in application numbers compared with the previous year. This takes the number of applications submitted in 2022-23 back to more stable pre-pandemic levels. Due to the scale of the numbers received by the planning authority and in line with best practice, most decisions are made by officers under the delegation scheme and in 2022-23, officers made 99.0% of the decisions.
11. The Chief Planning Officer is authorised to determine all planning enforcement matters in accordance with the Officer Delegation scheme and has sub-delegated this authority to appropriate officers. The Local Planning Authority should have regard to the NPPF, in particular paragraph 58 which states, *"Effective enforcement is important to maintain public confidence in the planning system. Enforcement action is discretionary, and local planning authorities should act proportionately in responding to suspected breaches of planning control"*.
12. The service has in place a process for declaring conflicts of interest, whereby if an officer is allocated an application or enforcement case but has an interest, or is known to the applicant, or their representative or complainant or property owner being complained about, then officers are required to declare an interest and the application is reallocated to another officer in the interests of transparency. In 2022-23, Internal Audit conducted an Audit on the service, as well as other areas across the Council, where a conflict could influence a decision. A small number of recommendations were made to further strengthen the process. All actions have been fully implemented by the service and a protocol for the process of declaring an interest was updated and recirculated to Officers by the Chief Planning Officer in January 2023. The more robust process is monitored by Heads of Service and in the reporting period there have been no declared conflicts of interest.

Plans Panel decision making

13. All planning applications are delegated to the Chief Planning Officer under the officer delegation scheme, unless they fall into defined categories of exceptions which were detailed in a previous report in November 2019 to this Committee.
14. Such exceptions facilitate Members' right to request that an application comes to the Plans Panel for determination, and part 1a of the Officer Delegation Scheme (Council (non-executive) Functions) - Chief Planning Officer, 'Exceptions' section, sets out the circumstances when this is applicable.

Enforcement matters

15. The service has a duty to investigate all enforcement matters it receives. Enforcement matters are allocated to case officers within the service who conduct site visits, investigative and carry out meetings as appropriate. In liaison with Planning Officers as may be appropriate, Enforcement officers then make recommendations as to the course of action to pursue; this recommendation will have due regard to the NPPF and NPPG and the Council's Leeds Enforcement Plan (as encouraged by the guidance, enforcement activity will almost always seek to resolve issues first by negotiation and by working with developers/ owners to address any problems). On a small number of cases, a breach may be identified, and a decision taken that it is not expedient to pursue further. These decisions would only generally be made when the breach is very minor and causes no identified planning harm, in accordance with relevant guidance. Where no further action is recommended due to a lack of expediency, the case will fully be appraised and documented for approval by a senior officer. The Chief Planning Officer's sub-delegation scheme ensures that decision making is undertaken at the appropriate level of seniority and experience. No officer can decide their own cases and therefore, an appropriate level of external scrutiny is brought to bear on each case before it is finally decided.

Democratic Oversight

16. There exist numerous opportunities for democratic oversight of the development management and enforcement processes:

Executive Member for Sustainable development and Infrastructure	Regular briefing meetings on Planning matters, pertaining to the portfolio holder's responsibilities.
Executive Member for Sustainable development and Infrastructure and Plans Panel Chairs meetings	Informal briefings on matters relating to specific applications, process issues and strategic planning and compliance matters and provides an effective two-way communication mechanism between members and the service. Held monthly, and were continued throughout the COVID pandemic lockdown period, thus providing the continuous democratic oversight during a challenging and ever evolving situation.

Plans Panel Chairs Briefings	Regular briefings with the respective Plans Panel and Development Plan Panel Chairs.
Plans Panels	Formally appointed committees to determine planning applications in accordance with terms of reference. Arrangements enable individual members to refer planning applications to panel.
Joint Meeting of Plans Panel	An informal meeting of members of the three formally appointed Plans Panels and Development Plan Panel. Performance reports describing the work of the Planning and Sustainable Development Service including performance against Government targets; other reports are also brought to this meeting detailing arising issues or latest developments and legislative changes. This ensures that members are kept as up to date as possible with events and activities which may have an impact on decision making. One meeting was held during the reporting period in July 2022.
Executive Board	Under the Budget and Policy Framework Executive Board is responsible for plan-making activities around key stages of public consultation and making recommendations to Full Council to submit and adopt Development Plans.
Full Council	Report of the Plans Panel and the Development Plan Panel is prepared for full Council each year detailing the work and activities of the Panels. The last report went to full Council on 14 September 2022.
Development Plan Panel	Advisory Committee, which makes recommendations to both the Executive and Council regarding the Authority's Unitary Development Plan and the Local Development Framework.
Corporate Governance and Audit Committee	Oversight of system of internal control in relation to development control and enforcement.
Scrutiny Board (Infrastructure, Investment & Inclusive Growth)	Focusing on development and infrastructure functions and services to monitor progress in relation to transport, planning, regeneration, and housing growth

Enforcement Ward Member information	Key cases list with updates on priority cases within each area, twice yearly
Corporate Leadership Team	Focussing on service specific issues which impact across other Council services.

Clearly Communicate

17. In addition to the Council’s Constitution and documented processes and systems, the decision-making framework is communicated to Members and officers through a combination of training, guidance, and leadership. Together these ensure the communication of both the rules and processes required in decision making to ensure that decisions are lawful and compliant.
18. The service places emphasis on ensuring that planning officers and Plans Panel members are up to date with current legislation, best practice, and Government’s planning reform agenda. This ensures the decision-making process is based on the most current and accurate information possible and is embedded thus:

	Officers	Members
Training	<p>Officers attendance at member training sessions</p> <p>Internal training and update sessions from internal specialist consultees e.g., on biodiversity, landscape.</p> <p>Internal training sessions on work skills such as resilience, and conflict management</p>	<p>Article 8.2.2 of the Council’s Constitution says that Members of the Plans Panels must complete all compulsory training. In order to improve the clarity of what this compulsory training comprises formal documentation of the member training offer for Planning and Sustainable Development issues was produced and has been further defined to take account of digital opportunities for member training and timescales for accessing compulsory training. This will go to the Joint Plans Panel in September 2023 for consultation.</p>

	Attendance (mostly online) at occasional external training on specific topic areas and /or changing areas of policy or legislation e.g. Biodiversity Net Gain.	<p>All Plans Panel members and substitute Plans Panel members in 2022-23 have undertaken the prescribed compulsory training.</p> <p>A programme of discretionary member training produced for 2022-23. Sessions were made available to all members of the Council and four sessions were offered:</p> <ul style="list-style-type: none"> • Affordable Housing • Carbon Reduction & Environmental Improvement • Enforcement • Conservation <p>Training materials have been made available on the Member Development SharePoint site.</p>
Guidance	<p>Learning materials from the sessions on the service SharePoint site which is accessible to all staff in the service areas.</p> <p>Learning objectives are set and monitored as part of the Personal Development Review process</p>	The Member Development -Planning site continues to be enhanced, with materials from Member training sessions and other planning related material and an improved FAQ section.
Leadership	<p>Planning Services Team Leaders Meeting: Head of Development Management chairs a monthly meeting of group managers and team leaders to discuss current or new issues and agree actions. Ensures common understanding agreement of consistent approach across teams.</p> <p>Case officer meetings: Head of Development Management provides an update of government reforms and changes that will impact on the way officers</p>	<p>The Executive Member for Infrastructure and Sustainable Development and the Plans Panel Chairs were consulted in preparing the programme of member training to ensure that topics covered were relevant and meaningful for members.</p> <p>The Executive Member for Infrastructure and Sustainable Development and the Plans Panel Chairs have been consulted on the review of key documents including the Planning Code of Good Practice, public speaking protocol and Officer Member communication protocol.</p>

	<p>work. Guest speakers provide information on planning and planning related information including those from the Policy team to ensure officers are kept up to date with regard to new, emerging or amended planning policy, including the latest position on the Site Allocations Plan, the Local Plan Update and Leeds 2040. Notes of actions or changes to process are circulated afterwards and placed on the services' SharePoint site. Meetings are approximately every two months.</p> <p>Team Meetings: Team Leaders hold regular meetings with their staff to disseminate information and identify team related issues or queries to feed back to senior managers.</p> <p>DM Management Catch Up: Head of Development Management holds weekly meetings with DM Group Managers to discuss staffing, performance, and other management issues.</p> <p>Group Manager Meetings: Group managers from across Planning and Sustainable Development meet to discuss salient matters such as consultee processes and potential improvements.</p> <p>Strategic Planning Leadership Meetings: Head of Strategic Planning Chairs monthly meetings to discuss service issues and approaches to servicing Plan Making and consultee responses.</p>	
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Effectively Embed

19. The legacy of the pandemic continued to be felt in 2022-23 dealing with historic backlogs and it has been a challenging year with high levels of staff turnover and difficulties in replacing experienced officers via recruitment has impacted on certain teams. However, continuing to implement the recommendations made in the 2020 service reviews has led to the service to making further process and systems changes to respond positively to challenges, whilst ensuring that the robust governance framework remains in place. The case studies below demonstrate how the planning decision making processes is effectively embedded:

Case study	Challenges	Clear systems and process in place	Stakeholder engagement	Outcomes
Officer declaration of interest/ conflict of interest	Internal Audit conducted audit into areas where conflict of interest could influence a decision.	A small number of changes were made as a result of the audit investigation to reflect changes to the staffing establishment and the inclusion of enhanced signing off processes for tree work applications to give greater assurance. A more robust process for Heads of Service to record centrally any declarations of a conflict of interest which is periodically reviewed and reported. Recirculation of the conflicts of interest process to all officers.	All of Planning and Sustainable Development who have any involvement in decision making.	Audit recommendations fully complied with and there are increased assurances in the process.
Information for neighbours and applicants of proposed	Ongoing issues with backlogs and high workloads as well as reviewing the efficacy	The Householder Protocol introduced in 2020 to articulate service standards for householder type applications was reviewed in	Revised protocol sent to frequent users of the service, clear web	91% of Householder applications were determined in time in 2022-23 a significant improvement from the previous year.

householder developments	of the Householder protocol. High number of neighbour complaints on householder proposals.	2022, to cover retrospective applications in the interest of consistency and transparency for applicants and third parties alike. Clearer web information on what matters are material in planning terms and the system and processes in place for consideration of a householder application to manage customer expectations and provide clarity on the processes in place.	content on the Leeds City Council website.	Neighbour complaints have significantly reduced as service expectations are clearly articulated and understood.
Enforcement Key cases	Ward members report potential enforcement cases to the enforcement service, communicating key changes/ updates can be challenging in the context of the services' staffing resources and pace of cases.	From April 1 st a <u>list of key cases</u> is supplied to ward members and this will be updated twice a year, in line with the Local Enforcement Plan.	All elected members of Leeds City Council will have access to the list.	Greater information about progress of ongoing key cases.
Review of customer communications	Complaints arising on the same issues have been investigated and solutions found to mitigate the chance of reoccurrence on the same grounds.	Web information on the LCC website and all customer letters, site notices and other communication material with members of the public have all been reviewed to ensure they are as clearly written as possible and	The service has worked closely with the Council's web team to carefully compose the communications to ensure Plain English messaging.	Greater clarity on service levels and expectations for members of the public. Reduction in complaints on similar issues due to better information provided.

		provide clarity on service levels provided.		
Further review of engagement and communications with elected members in the development management and enforcement process	A document covering this area was created in 2016 and was further updated to reflect changes in digital delivery, current best practice but has also had regard to the resource and financial context within which the service operates.	There has been a review of the protocol which guides member involvement in the Planning process in Leeds; the updated "Development Management and Enforcement and Member Communication Protocol" was operational from June 2023.	The document was reviewed in consultation with the Executive Member for Sustainable Development and Infrastructure and the Plans Panel Chairs.	The document has been shared with all Members of the Council and is hosted on the Members Planning SharePoint site. Changes including greater emphasis on using established channels to submit comments in the most efficient way, clarity on site meetings in the interest of consistency across the service.

20. Additionally, assurance that the processes are effectively embedded is demonstrated through the services' performance information as demonstrated by two indicators to measure the quality of decision making- number of upheld complaints and numbers of appeals upheld.
21. Complaints about service quality or not following correct processes are investigated by the service's Business and Systems Support Team rather than planning or enforcement officers, therefore there is a degree of independence in considering the issues. The numbers of complaints received under the Council's complaints procedure, in 2022-23 (111) are 16% lower than those received in 2021-22 (133). In terms of the outcomes of complaints, 84% of Stage 1 complaints and 76% of Stage 2 complaints were not upheld, this compares with 72% at Stage 1 and 77% at Stage 2 for 2021-22. This is a significant improvement in performance on Stage 1 complaint outcomes. The biggest area of complaint is in "assessment of the application", typical complaints involve customers being unhappy with the way the application was handled, perceived inaccuracies in the officer report, objectors complaining about lack of contact from the LPA. Measures wherever possible are put in place to mitigate the chance of reoccurrence on similar issues and in this context web information has been improved, customer letters written in plain English and greater clarity on what can and cannot be taken into consideration when determining a planning application is articulated and shared. A half yearly report is presented to the Planning Services Leadership team covering development management and enforcement complaints and a report also to the Senior Management Team meeting covering the whole of Planning and Sustainable Development.

22. In terms of the Local Government and Social Care Ombudsman complaints (LGO), the service received two formal cases for investigation and three final decisions during the reporting period. Two of the cases were in relation to enforcement cases where fault was found, and one was a development management case. Interventions to remedy a further enforcement complaint took place in 2022-23, where the Council was found at fault for not being clear about what type of evidence could be considered in the event of an enforcement prosecution. A review has since been undertaken in conjunction with Legal Services and the Local Enforcement Plan has been updated, to reflect the lawful use of CCTV, in line with data protection law and requirements.
23. In 2022-23, 76% of development management appeals against council decisions were dismissed, a slight improvement in performance compared with 2021-22, (75% dismissed), and also 54% of enforcement appeals were dismissed. These are high rates of dismissal, particularly for enforcement appeals, helping to demonstrate the quality of decision making with regard to refusals of permission.
24. Members of this Committee will be aware of the Government's 'special measures' regime, where local planning authorities can be designated as "Poorly-Performing" and subject to intervention, if they fail to meet criteria for quality of decision-making, allowing developers to submit applications directly to the Planning Inspectorate. Any authority that has more than 10% of either major or non-major applications overturned at appeal over a specified two-year period is at risk of this designation.
25. Based on the latest data available¹, 24 months up to the end of March 2022, shows that Leeds performance stands at 0% for major applications and 1% of non-major applications overturned at appeals, well below the 10% threshold above which special measures would apply.
26. During 2022-23 there has been one Judicial Review which relates to, *TV Harrison CIC v Leeds City Council* [2022] EWHC 1675. Mr Justice Eyre found the decision unlawful and quashed the planning permission to build 61 affordable dwellings on a longstanding sports field after finding that a planning officer's report failed to correctly mention an older Unitary Development Plan (UDP) policy, that specifically protects playing fields.
27. The Council first became the subject of proceedings in relation to Wortley Recreation Ground in 2020, after TV Harrison CIC, a community interest company, challenged its refusal to list the field as an asset of community value. In January 2022, the High Court found that the decision not to list the field was unlawful and quashed the decision. In October 2021, the Council granted outline planning permission for an affordable housing development on the field. TV Harrison CIC then challenged the planning decision on four grounds. Only one ground was successful; the judge found that the Council had failed address UDP policy N6 and so failed to have regard to the provisions of the development plan and erred in law.

¹ [Live tables on planning application statistics - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

Activity	Process	Oversight	Escalation	Risks & Resolution
				they are poorly performing or not. Resolved by better oversight processes to be developed.
Government Monitoring	Government assessment of appeals performance	Significant assurance can be provided that Leeds performance not at risk for designation as a poorly performing planning authority.	Senior Management review	<p>Where an authority is designated as underperforming, applicants have the option of submitting their applications directly to the Planning Inspectorate for determination. This risks application not being dealt with locally, potentially bypassing local democratic processes, reducing application income, and causing significant reputational damage.</p> <p>Planning appeals and quality of decision making, where performance drops below the expected level, the service will examine appeal decisions and take corrective action, or attach different weight, as appropriate where a change of stance is perhaps</p>

Activity	Process	Oversight	Escalation	Risks & Resolution
				required in light of recurring upheld appeals.
Service reporting	<p>The service collects a range of information and data to monitor its own performance and to take corrective action wherever necessary.</p> <p>This enables identification of high-risk areas where corrective action can be taken as appropriate, for example examining speed of decision making where there has been a downturn in performance.</p> <p>No statutory targets for enforcement decision making, however the quality of decision making can be seen in the same way as the quality of planning decision making by the consideration of enforcement appeals which are subsequently upheld at appeal.</p>	<p>Continuous monitoring in service of individual officer caseloads as well as overall service performance allows for swift resolution of issues early on and use of escalation processes as appropriate.</p> <p>Customer complaints information is recorded, and a quarterly report is presented to the Leadership Team.</p> <p>Performance data is reported on a quarterly basis to the Senior Management Team for review and to identify trends or issues. Based on the latest data available³, it is noted that LCC compares very favourably with the appeal rate of the Core Cities; Leeds performance on quality of decisions (% non-major applications overturned at appeal) stands at 1.0%, only three Core Cities performance have better performance between 0.5%-0.6% overturned at appeal</p>	<p>Senior manager review</p> <p>In service escalation to identify appropriate corrective action</p>	<p>Areas for improvement identified through trends of complaints are shared with the planning team to reduce the risk of reoccurrence in similar subjects</p> <p>As above.</p>

³ [Planning Inspectorate Quarterly and Annual Volume Statistics - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

Activity	Process	Oversight	Escalation	Risks & Resolution
		Political oversight is provided through twice yearly performance reports to the Joint Plans Panels.		
Benchmarking	Core Cities benchmarking to ensure that performance is comparable with similar authorities which helps to highlight any service anomalies or emerging trends; this assists the service to highlight risks and act as appropriate.	The Government ⁴ publishes determination of planning applications and quality of decision-making data.	Head of Development Management to take corrective action as appropriate	It is important for Leeds's performance to be comparable to peer authorities, e.g., Core Cities. When performance is significantly different an investigation into the issues can be initiated.

Refine and Review

29. Numerous system and process changes have been put in place as a result of the impacts largely arising from the challenging budget position and limitations on resourcing levels faced by the service as well as the findings of the Service reviews conducted in 2020. These drivers have led for the need to rethink, review, and refine service delivery and processes to ensure that there is a proportionate approach, deploying resources at the correct level in the interest of efficiency and value for money as well as being responsive to service, legislative, budget, and other challenges. Planning application submissions fell by 16.5% compared with the same period the previous year; this means that the number of applications being received has now returned to more manageable pre-pandemic levels; however, challenges still remain. As noted above, the process changes made at the end of 2020-21 for conditions discharge applications has improved further from the position reported last time, from 58% to 75% of decisions made in time, as well as the quality of those submissions from applicants improving as a consequence. Householder applications determined in time now stands at 95%, with the Householder Protocol now firmly embedded across the service, providing clarity on customer expectations and consistency in decision making. The number of revised plans submitted has

⁴ <https://app.powerbi.com/view?r=eyJrljoiZjkwMGUyZDctMmZlZS00ZmE2LWFKMTEtN2E4ZDc2Zjc3YjhhkliwidCI6ImZmMzQ2ODEwLTljN2QtNDNkZS1hODcyLTI0YTJlZiM5OTVhOCJ9>

reduced further by another 15% compared with the previous year, where it fell by over 30%, suggesting more 'right first-time' submissions; this allows more time to be spent on value-adding activities rather than administrative tasks.

30. There has been some progress moving to self-service wherever possible; for example, a new *Community Infrastructure Levy (CIL) Status Checker* app is now available on the Leeds City Council website. This facilitates 24-7 access for solicitors, search companies and other interested parties, to check the status of a site/development in terms of CIL liability, outstanding payments or compliance. The service previously received approximately 12 queries per week and now receives none, saving significant staff time to deal with other necessary duties such as CIL and Section 106 income monitoring and collection. Enforcement notices served after 1 April 2023 are now available, via self-service on Public Access, with work planned place historical notices online.
31. The overall numbers of complaints received during the year has reduced by 16.5% from the same period the previous year. Complaints and service requests for information on similar subjects are also decreasing due to the improved web information and other customer communications.
32. The Local Government and Social Care Ombudsman found fault in a small number of planning cases during the year. As a result, systems and processes changes have been made in the interests of good governance and transparency and to mitigate the chance of reoccurrence, these included:
 - Update of the Local Enforcement Plan on the circumstances when CCTV can be used as evidence in investigations.
 - New process ensuring applicants provide a summary of the material changes in minor material amendment applications.
33. Planning Enforcement remains a challenge in terms of the number of new cases received, 1,298 in the reporting period. However, enforcement activity in terms of number of cases being resolved has improved, with 42% of cases being closed on or before day 91 in comparison with 22-23 where 36.5% were resolved in that time period. Nevertheless, whilst the situation remains challenging there is significant assurance provided in the processes and systems in place for the efficient and effective operation of the LPA, with consistent high-quality decision making.
34. A key piece of work for 2022-23 was the commissioning with Corporate IDS the creation of in real time performance dashboards; these dashboards will be key for the service in being able to respond in an agile way to any workload peaks or drops in performance. This work is now underway.
35. *The Levelling Up and Regeneration Bill* published in May 2022 proposes some very significant changes for the planning sector which will have implications for the running of the service going forward. Whilst the Bill has already received some criticism nationally, for a lack of detail of the changes and an accusation of 'centralising the planning system', the service is trying to anticipate some of the changes and is already

developing a digital planning strategy which will use automation – where possible and the latest technology to drive efficiencies and provide a better and quicker customer experience; this includes for both development management and plan making. The service is working with the Department for Levelling Up, Housing and Communities (DLUHC), Core Cities, Practitioners Groups, and a number of other Local Planning Authorities, sharing best practice in light of the forthcoming changes.

36. A suite of documentation exists to embed and communicate systems, processes, and control in place within the planning service to ensure that statutory requirements are met and to ensure there is high quality consistent decision making in Leeds. Many of these documents cover the services’ Constitutional provisions. As part of the service responsiveness to change, these documents are subject a programme for systematic review to ensure that they remain an accurate reflection of arrangements and are up to date and fit for purpose:

Document	Purpose	Monitored	Review date	Review	Accountability and oversight
Officer Delegation Scheme (Council Functions)	Sets out authority for Chief Planning Officer to discharge council functions.	Corporately	Reviewed Spring 2023	Reviewed by service in consultation with the Executive Member for Infrastructure and Climate and Plans Panel Chairs.	Full Council
Officer Delegation Scheme (Executive Functions)	Sets out authority for Chief Planning Officer to discharge executive functions.	Corporately	Reviewed Spring 2023	Reviewed annually with executive arrangements.	Leader of Council
Chief Planning Officer sub-delegation scheme	Sets out authority for officers of suitable experience and seniority to discharge council and executive functions. The CPO has sub-delegated some or all of those	Corporately	Reviewed Spring 2023	Refreshed annually following renewal of delegations at annual Council meeting.	Chief Planning Officer

Document	Purpose	Monitored	Review date	Review	Accountability and oversight
	functions to officers of suitable experience and seniority.				
Plans Panel terms of reference	Sets out authority and remit for Area Plans Panels, the City Plans Panel and Development Plans Panels.	Corporately Plans Panel decisions are made in accordance with the terms of reference of each Panel.	Annual	As part of the Annual Meeting of Council	Full Council
Local Plan	<p>Sets out a vision and a framework for the future development of an area, addressing needs and opportunities in relation to housing, the economy, community facilities and infrastructure. Guides decisions about individual development proposals.</p> <p>The Authority Monitoring Report monitors the implementation of planning policies in terms of planning decisions.</p> <p>The Policies Map illustrates geographically the policies in the plan.</p>	<p>The Local Plan is kept up to date by reviewing the policies within it to see if they need to be updated.</p> <p>Annually and reported to Council and Government</p>	A review of existing policies is undertaken every 5 years for each document.		Development Plans Panel, Full Council

Document	Purpose	Monitored	Review date	Review	Accountability and oversight
	Site Allocations Plan identifies sites for housing, employment, retail, and greenspace to ensure that enough land is available in appropriate locations to meet the growth targets set out in the Core Strategy.	Following a High Court order, the Site Allocations Plan has been remitted back to the Secretary of State and the Council awaits the Inspector's Report.	The Inspector is currently considering the soundness of the Plan (in relation to the remitted sites), following Examination hearing sessions. The service will respond to the outcome.		
Planning Code of Good Practice, part 5(g) of the Constitution	To provide practical and supportive advice to Plans Panel Members when dealing with planning matters, keeping decisions safe and mitigating the risk of possible legal challenge.	There have been no reported complaints or issues in relation to the operation of the Code in this reporting period.	Last reviewed and amended May 2018.	Reviewed in Spring 2022-23 and to be discussed in consultation with Joint Plans Panel September 2023.	The Chief Planning Officer is authorised to approve the Code in consultation with the Joint meeting of Plans Panels. The Executive Member for Infrastructure and Climate and Plans

Document	Purpose	Monitored	Review date	Review	Accountability and oversight
					Panel Chairs will also be consulted.
Public speaking protocol, part 5(h) of the Council's Constitution	Protocol provides the framework for allowing opportunities for public speaking on applications at the Panel meetings and at the pre-application and position statement stages.	Continuous monitoring to ensure compliance with the protocol and where Chair's discretion is used, this information is recorded.	November 2021	Reviewed 2022-23 and to be discussed in consultation with Joint Plans Panel September 2023.	The Chief Planning Officer is authorised to amend the Protocol in consultation with the Joint meeting of the Plans Panels.
Development Management, Enforcement and Member Communication Protocol	Document describing the consistent approaches to Officer- Member communication about planning applications.	Review conducted arising from a number of key drivers including: technological developments, learning from the outcomes of complaints, reduced resource base and need for clearly documented process.	Reviewed and circulated to all Members June 2023.	Two years	Executive Member for Infrastructure and Climate and Plans Panel Chairs.
Leeds Enforcement Plan	The Plan outlines the key considerations for the planning enforcement service in Leeds and sets out the main procedures and principles the service will adopt to	Continuous monitoring to ensure compliance, performance information reported twice yearly.	Reviewed in Spring 2022.	Update published July 2022.	Executive Member for Sustainable Development and Infrastructure and Plans Panel Chairs.

Document	Purpose	Monitored	Review date	Review	Accountability and oversight
	regulate development and its priorities for investigation.				
Householder Protocol	Setting out the level of service that applicants can expect and clearly describes the planning process the application will go through.	In service	Reviewed in April 2022	Reviewed and deemed fit for purpose. Subject to annual light touch review.	Executive Member for Sustainable Development and Infrastructure, Chief Planning Officer.
Protocol for enforcement on Council owner land or property	Describing the proportionate escalation process for dealing with potential breaches on Council owned property and land.	In service Introduced in April 2021.	Reviewed in April 2022.	Reviewed and deemed fit for purpose. Subject to annual light touch review.	Executive Member for Sustainable Development and Infrastructure, Chief Planning Officer.
Officer declaration of interests	In addition to the Council's process for higher graded posts to declare an interest the service also has a process for officers where they are able to declare a conflict of interest on applications where they may have a personal interest	Monitoring of declarations on continual basis and process in place to record such declarations.	Process reviewed in September 2022 and protocol circulated to all officers.	Subject to annual review.	Chief Planning Officer.
Safe working Practices Note for Development Management and Enforcement	Provide a safe but consistent decision-making framework for all officers particularly when working alone or on site.	To be reviewed Summer 2022 and presented at caseworkers meeting Autumn 2022.	September 2022.	Subject to periodic review as processes and working practices change.	Head of Development Management

Statement of Assurance

37. Having undertaken the review of the system of internal control for Development Management and Enforcement activity outlined in this statement, the Chief Planning Officer is satisfied that the arrangements are up to date and fit for purpose, that they are communicated and embedded and that they are routinely complied with.
38. The Chief Planning Officer however has identified the following opportunities for enhancement of the system of internal control for Development Management and Enforcement activity and will implement these over the course of the 2023- 24 municipal year:

Define and Document	Continue the process of reviewing the suite of documents within which Development Management and Enforcement operates.
Clearly Communicate	Caseworkers meeting is a valuable meeting for disseminating new processes, best practices as well as a learning opportunity. These meetings from Autumn 2023 will be recorded on Teams and shared afterwards with Officers on the service’s SharePoint site for those unable to attend at the time. This is to fully augment the notes which follow the meeting in the interests of greater communication. Further work making planning language as accessible as possible, review all customer communications, includes web pages.
Effectively Embed	There are no proposed amendments in respect of effectively embedding the system of internal control.
Meaningfully Monitor	Further progress the acquisition of a dashboard with Corporate IDS for Development Management and Enforcement performance information. New programme of half yearly performance reports on customer complaints to the service Senior Management Team.
Review and Refine	Review of Validation checklist in Autumn 2023.

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Decision Making Statement of Internal Control

Date: 25th September 2023

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

What is this report about?

Including how it contributes to the city's and council's ambitions

- This is the annual report to the Committee concerning the Council's decision-making arrangements and provides assurances that the Council's arrangements are up to date, fit for purpose, effectively communicated, and routinely complied with.
- This report forms part of the Council's review of the effectiveness of its arrangements for Internal Control and will be considered in preparing the Annual Governance Statement which the Committee will be asked to approve.
- The arrangements set out provide a framework for transparent and accountable decision making in accordance with the Council's Corporate Governance Code and Framework.

Recommendations

- a) Members are requested to:
- i. consider and note the positive assurances set out in the Decision-Making Statement of Internal Control attached as Appendix A to this report.

Why is the proposal being put forward?

- 1 This is the annual report to the Committee concerning the Council's decision-making arrangements.

What impact will this proposal have?

Wards affected:

Have ward members been consulted? Yes No

- 2 The report provides one of the sources of assurance as to the effectiveness of the Council's arrangements for internal control which the Committee can take into account when considering the approval of the Annual Governance Statement.

- 3 The report constitutes the Leader's statutory notification of special urgency decision making to Council, as the Committee's terms of reference include the Council's corporate governance arrangements (including matters such as internal control and risk management).

What consultation and engagement has taken place?

- 4 The recent survey of internal control has enabled the council's managers to reflect on their experience of the controls relating to decision making, to identify strengths and weaknesses, and to recommend solutions and draw attention to potential opportunities to improve arrangements. Details are set out in the review and refine section of the appendix to this report.

What are the resource implications?

- 5 The systems and processes in place to meet the requirements of the decision-making framework do so from within existing resources.
- 6 The Statement of Internal Control confirms that arrangements ensure proportionate use of resource to secure open and accountable decision making.

What are the legal implications?

- 7 The Council's decision-making framework meets the statutory requirements in relation to decision making and monitoring of relevant performance indicators ensures compliance.
- 8 The Statement of Internal Control confirms that arrangements have been correctly applied and meet the statutory and constitutional framework.

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

- 9 The positive assurances set out in the Statement of Internal Control show that the Council's decision-making framework is fit for purpose, embedded, and routinely complied with so there are no risks identified by this report in need of action over and above the described control framework.

Does this proposal support the council's three Key Pillars?

Inclusive Growth Health and Wellbeing Zero Carbon

- 10 Arrangements for the publication of decisions ensure that the Council is open and transparent in its consideration of the councils three Key Pillars.

Options, timescales and measuring success

What other options were considered?

- 11 The Statement of Internal Control is a valuable source of assurance for the Committee and enables democratic oversight of arrangements. No other option was therefore considered.

How will success be measured?

- 12 Relevant performance indicators are set out in the Statement of Internal Control.

What is the timetable for implementation?

- 13 The decision-making framework is already in place and will remain so.

Appendices

14 A – Decision Making Statement of Internal Control

Background papers

15 None

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Introduction

1. This statement of internal control provides assurance in respect of the Council's decision-making framework; that it is up to date, fit for purpose, embedded, and routinely applied.
2. The decision-making framework is comprised of the documents, systems and processes which guide and control the way in which decisions are taken by Members and officers in relation to both council and executive functions.
3. In accordance with the principles and commitments set out in the Local Code of Corporate Governance and the Council's values, the framework seeks to promote open, accountable decision making in addition to ensuring compliance with relevant statutory provision in respect of transparency.
4. The statement sets out the standing arrangements for the internal control of decision making and provides evidence of compliance over the reporting period from April 2022 to March 2023.
5. The statement includes opportunities that have been identified to improve these arrangements.



Define and Document

7. The Council’s decision-making framework is clearly defined and documented within the Constitution. The Constitution is published each municipal year and therefore available to Elected Members, and officers together with the press and public, in the ‘[library](#)’ on the Council’s website.
8. The rules and requirements to ensure that decision making is lawful and compliant, open, and transparent, furthers the Council’s strategic objectives, and takes account of available resources are set out in the Articles of the Constitution and further detailed in Rules of Procedure, and Codes and Protocols which guide and frame the culture in which decisions are taken.
9. Practical arrangements to embed the framework are set out in explanatory notes, guidance documents, training tools and templates accessible from the Decision Making Toolkit on Insite.

Decision Making Framework: Documents which together establish the Council's decision-making framework, providing for open and transparent decision making by Members and officers.	Details of amendments made during reporting period if any.
<ul style="list-style-type: none"> • Article 4 The Full Council - defines the Council's budget and policy framework. • Article 13 Decision Making - defines each category of decision and sets out the principles of decision making. • Executive decision-making Procedure Rules - provide for open, transparent, and accountable decision making in relation to Executive functions. • Access to Information Procedure Rules - provide for open, transparent, and accountable decision making in relation to Council functions. • Budget and Policy Framework Procedure Rules - provide for open and inclusive development of budget and policy framework, setting parameters for executive decision making. 	<p>Consequential amendments were made by the City Solicitor December 2022</p>
Rules of Procedure: Documents which set out rules of procedure for democratic decision-making bodies, and those with oversight of decision making	Details of amendments made during reporting period if any.
<ul style="list-style-type: none"> • Council Procedure Rules • Executive Decision-Making Procedure Rules • Scrutiny Board Procedure Rules 	<ul style="list-style-type: none"> • Update July 2022 to reflect quorum of Health & Wellbeing Board to include the Leeds Committee of West Yorkshire Integrated Care Board.

<ul style="list-style-type: none"> • Community Committee Procedure Rules • Access to Information Procedure Rules • Licensing Procedure Rules • Protocol for Public Speaking at Plans Panels 	
<p>Ethical Framework for Decision Making: Codes and Protocols which together establish the ethical framework within which decisions are taken</p>	<p>Details of amendments made during reporting period if any.</p>
<ul style="list-style-type: none"> • Members’ Code of Conduct • Officers’ Code of Conduct • Roles of members and officers in decision making • Planning Code of Good Practice • Code of Practice for the Determination of Licensing matters 	<ul style="list-style-type: none"> • Amendments made May 2022 at Full Council by the General Purpose Committee added more clarity and are deemed less restrictive in respect of Declarations of Interest. • Following the 2021 AGS the protocol was reviewed and amended to reflect current decision-making processes. This was agreed at Full Council July 2022. Minute 26.

10. **Roles and Responsibilities** are delineated with clear terms of reference for Council and Executive Committees, and comprehensive arrangements for delegation of functions to officers as set out below. Full Council determine responsibility in respect of Council functions; the Leader of Council determines their Executive Arrangements and presents these to full Council. Again, all arrangements are published in the [‘library’](#) on the Council’s website.

<p><u>Democratic Oversight: Arrangements for Member's oversight of decision making</u></p>	<p>Arrangements approved</p>
<ul style="list-style-type: none"> • Executive Portfolios - executive portfolios described and aligned to officer delegations at Part 3, Section 3B (a and b) supported by Deputy and Support Executive Members. • Community Committee Champions - to provide local lead and facilitate local democratic accountability - defined at Part 3, Section 3D(b) 	<p>8 Executive portfolios were approved at Full Council for the municipal year 2022-23 26th May 2022.</p> <p>9 Executive portfolios were approved at Full Council for the municipal year 2023-241 24th May 2023.</p>

<ul style="list-style-type: none"> • Scrutiny Board alignment - 5 overview and scrutiny committees aligned to officer delegations in Part 2, Article 6 • Members Code of Conduct 	<p>Decision taken by City Solicitor July 2022 to make changes in which two functions within the officers delegation scheme are aligned with the remit of the Council’s Scrutiny Boards.</p> <p>The General Purposes Committee presented amendments to the Members Code of Conduct at the May 2022 Full Council Meeting.</p>
<p><u>Democratic Decision Making: Arrangements for decision making by elected members in committee</u></p>	
<ul style="list-style-type: none"> • Functions reserved to Full Council - defined in Functions of the Full Council at Part 3, Section 2A • Council Committee membership and terms of reference - set out at Part 3, Section 2B (a) & Section 2B (b) • Executive Committee terms of reference - set out at Part 3, Section 3C • Community Committee Executive Delegations - set out at Part 3, Section 3D(a) 	<p>Council Committees were appointed at the Annual Council meeting in May 2022 and again in May 2023.</p>
<p><u>External Delegations and Joint Working Arrangements: Arrangements with other authorities for the discharge of functions</u></p>	
<ul style="list-style-type: none"> • Delegations to and from other authorities in respect of Council functions - set out at Part 3, Section 2D • Joint Arrangements in respect of Council and Executive functions - set out at Part 3, Section 4 	<p>Arrangements approved</p> <p>Delegations to other authorities approved at the Annual Council meeting in May 2022 and again in May 2023.</p>
<p><u>Officer Delegations: Arrangements for the discharge of functions by officers</u></p>	
<ul style="list-style-type: none"> • Delegations from Council to Directors include general delegations shared by all Directors and functions delegated specifically to each Director - set out at Part 3 Section 2C • Delegations to Directors from the Leader of Council in respect of the discharge of executive functions include general delegations shared by all Directors and functions specifically delegated to each Director - set out at Part 3, Section 3E. Each delegation is made for all relevant matters within the Director’s remit, subject to a saving that should the relevant Executive Member require it, or the Director consider it appropriate, the matter shall be referred to Executive Board for determination. 	<p>Arrangements approved</p> <p>Council Delegations appointed at Annual Council meeting in May 2022 and again in May 2023.</p> <p>Executive delegations from Leader reported to Council May 2022 and May 2023</p>
<p><u>Sub-delegations: Arrangements for the delegation of functions from Directors to officers of suitable experience and seniority</u></p>	
<ul style="list-style-type: none"> • Each Director is responsible for making maintaining their own scheme of delegation which is published on the Council's website. Authority set out in sub-delegations is bounded by such terms and conditions as are necessary and appropriate in the view of the Director who remains accountable for each function. 	<p>Arrangements approved</p> <p>All sub-schemes of delegation have been reviewed and refreshed where appropriate for 2022- 23 and 2023-24.</p>

Clearly Communicate



11. In addition to publication of the Council's constitution, the decision-making framework is communicated to Members and officers through a combination of training, guidance, and leadership. Together these ensure the communication of both the rules and processes required in formal decision making to ensure that decisions are lawful and compliant with both statutory and local processes; and establish the culture of open and transparent decision making, which is outcome focussed and based on quality and timely information.

Officers:

12. The availability of decision-making guidance and advice has been reiterated through Manager Communications – the regular email shared with all appraising managers on a weekly basis.

13. Remote training sessions have been made available for officers to attend through MS Teams. Any officer can book a session via the performance and learning system. Work will be undertaken during 2023-24 to promote the training sessions.

14. A variety of video training sessions have been developed which split the decision-making framework into bitesize sections for officers to learn or refresh their knowledge on individual areas. We will be undertaking a review and refresh exercise of the available training for decision making during the 2023-24

15. In addition to the generalised training offer, 1-2-1 briefing sessions are offered to all officers appointed to posts at Chief Officer level and above. These are tailored to the individual to reflect their public sector and local authority experience.

Members:

16. The induction material for newly elected Members of Council includes a short (at a glance) guide to the role of elected Members in decision making. This introduces Members to the ways in which they can exercise democratic oversight of decision making in addition to any direct contribution they may make as an appointed member of a relevant committee. This written material was supported with the offer of further advice or assistance should those Members require.

17. A further, more detailed, guide to decision making has been developed and is available for all Members.

Guidance

18. The Decision-Making Toolkit, available to officers on [Insite](#), is regularly updated with advice and guidance which can be accessed at officers' convenience, including guidance in relation to:
- The Principles of Decision Making
 - How to take a decision
 - How to record a delegated decision
 - Decision making in climate emergency.
 - Guidance for writing reports for committee and officer decisions
19. In addition, a matrix of officers provides advice and guidance to those engaged in operational decision making to ensure that our decision-making arrangements are fully embedded and result in decisions which comply with statutory requirements that are both transparent and robust.
20. Governance Support Managers act as gatekeepers for governance arrangements in directorates and can:
- provide advice and guidance in relation to practice and procedure for officer decision making both corporately and within directorates.
 - arrange for the publication of relevant notices and documents in line with statutory and Constitutional requirements.
 - maintain the directorate record of administrative officer decisions.
 - liaise with staff in Democratic Services in relation to Committee agendas, reports, and minutes.
 - provide check and challenge in relation to the use of corporate templates and sufficiency of information.
21. Colleagues with expertise from legal, human resources, finance and procurement and commercial services provide a further network of support and can:
- give advice and guidance; and
 - provide timely check and challenge in relation to matters within their remit.
22. It is recognised that the value to be added to the governance of decision making through the provision of advice is dependent on report authors engaging with the relevant professionals in a timely manner. To best benefit from the expertise available, work continues to ensure a culture in which advice is sought early, with decision makers engaging during the development of ideas to ensure opportunities are not missed (e.g., in relation to consultation; equalities, climate emergency) as well as being incorporated into the routine sign-off of reports for Committee or officer decision making.

Leadership

23. Arrangements for Executive Board allow for the detailed consideration of reports to ensure that they support and enable open, transparent, and robust decisions to be taken in accordance with the principles of decision making set out in [Article 13](#) of the Constitution, including due regard to the need for consultation; appropriate consideration of the impact of proposals on equalities; and implications for performance and risk.
24. Similarly, officers with delegated authority can review decisions prior to approval to ensure appropriate controls are met. Arrangements for officer decision making are established by each Director accountable for decision making. Some directorates use decision making panels to support the officer with delegated authority sharing ownership of decisions in this way; in others the officer with authority takes the decisions alone. In all cases the officer taking the decision can seek further information if not satisfied that the report provides sufficient detail.

Effectively Embed

Establish Expectation

Facilitate Compliance

Observe Outcomes

Establish Expectation:

Establish arrangements that are proportionate, practicable and compliant.

26. Regular reviews take place to ensure that the arrangements for recording and publication for officer decisions are proportionate, practicable and compliant with relevant legislation and constitutional provision. These ensure that the council is agile and responsive in its decision making whilst also remaining open and transparent.
27. Arrangements are set out in clear, accessible guidance, and published to the Decision-Making Toolkit.
28. Communications have focussed both on the need to meet both statutory and local controls and to engage in open and transparent decision making to develop a culture of compliance.

Facilitate Compliance:

Ensure appropriate tools and sufficient resource to enable compliance.

29. The decision-making framework requires that all key and significant operational decisions are published on the Council's website as soon as reasonably practicable after the decision is taken.
30. To assist officers preparing information and to ensure consistency of information available to decision makers, the following templates are maintained on the Decision-Making Toolkit, together with clear guides to assist completion:
 - a. Request to add a Key Decision to the List of Forthcoming Key Decisions.
 - b. Corporate Report Template (to support decisions taken by committees or officers), and
 - c. Delegated Decision Notice (for the recording of key and significant operational decisions taken by officers)
31. The Corporate Report Template supports clear articulation of the information necessary to take relevant decisions; provides focus on the strategic objectives of the council (inclusive growth, health, and wellbeing and zero carbon); and avoids unnecessary duplication. This template was introduced in April 2021.
32. In June 2022 there was a further review of the template which engaged with regular report authors and made minor amendments to the template in response to feedback received.

33. The Delegated Decision Notice (DDN) template was amended in February 2022, to ensure that decision notices record consultation and engagement with the Integrated Digital Service in relation to decisions impacting the Council’s use of digital technology; and with the estate management team in relation to all matters relating to the Council’s land and buildings.
34. When completed and approved relevant documents are published to the Council’s website through Governance Support for each directorate, enabling Governance Support Managers to provide advice, check and challenge in relation to compliance with decision making controls.

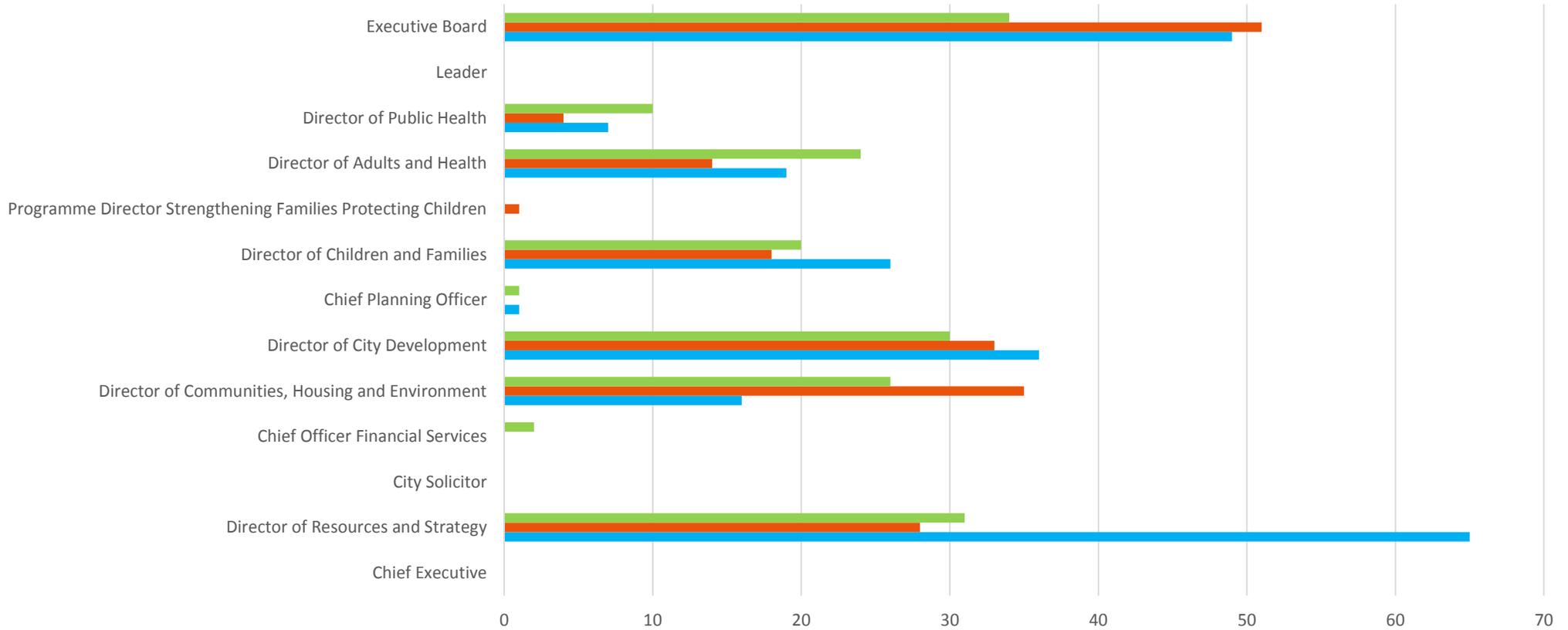
Observe Outcomes:

Provide ongoing assurance that practice and procedure reflect expectation.

35. All published key decisions taken by officers are monitored to ensure that they comply with the requirements of the decision-making framework. Where anomalies are identified these are escalated through directorate Governance Support Managers who can respond quickly to ensure compliance with relevant procedures or to correct administrative errors where these arise.
36. In addition, a weekly review of decisions published is compiled and shared with colleagues in financial services, procurement, and governance support, allowing a comparison of decisions taken against financial recording and procurement activity to ensure that arrangements are consistently embedded within Directorates.
37. Decision Monitoring enables the tracking of decisions published in each directorate to identify any emerging trends in the number or scale of decisions taken when compared year on year.
38. It can be seen from the data set out below that while there has been some variation in the quantity of decisions taken the distribution has remained in line with previous years. Members will note in particular:
 - a. The reporting year 2020-21 covered the covid 19 pandemic when the nature and number of decisions taken by the council reflected a significant number of emergency decisions and a reduction in decisions taken as business as usual.
 - b. There has been a significant increase in the number decisions taken by the Director of Adults and Health and the Director of Public Health. This increase reflects the service receiving a number of grants during 2022-23 and the end of several long-term contracts that required a new procurement exercise.
 - c. A slight decrease in the number of decisions taken by the Director of Communities, Housing and Environment,
 - d. There has been a continuation in the trend of decreasing numbers of key decisions taken by the Executive Board. This reflects a decrease overall in the amount of business on each Executive Board agenda.

Effectively Embed: Comparison of the volume of Key Decisions published from 2020 - 2023

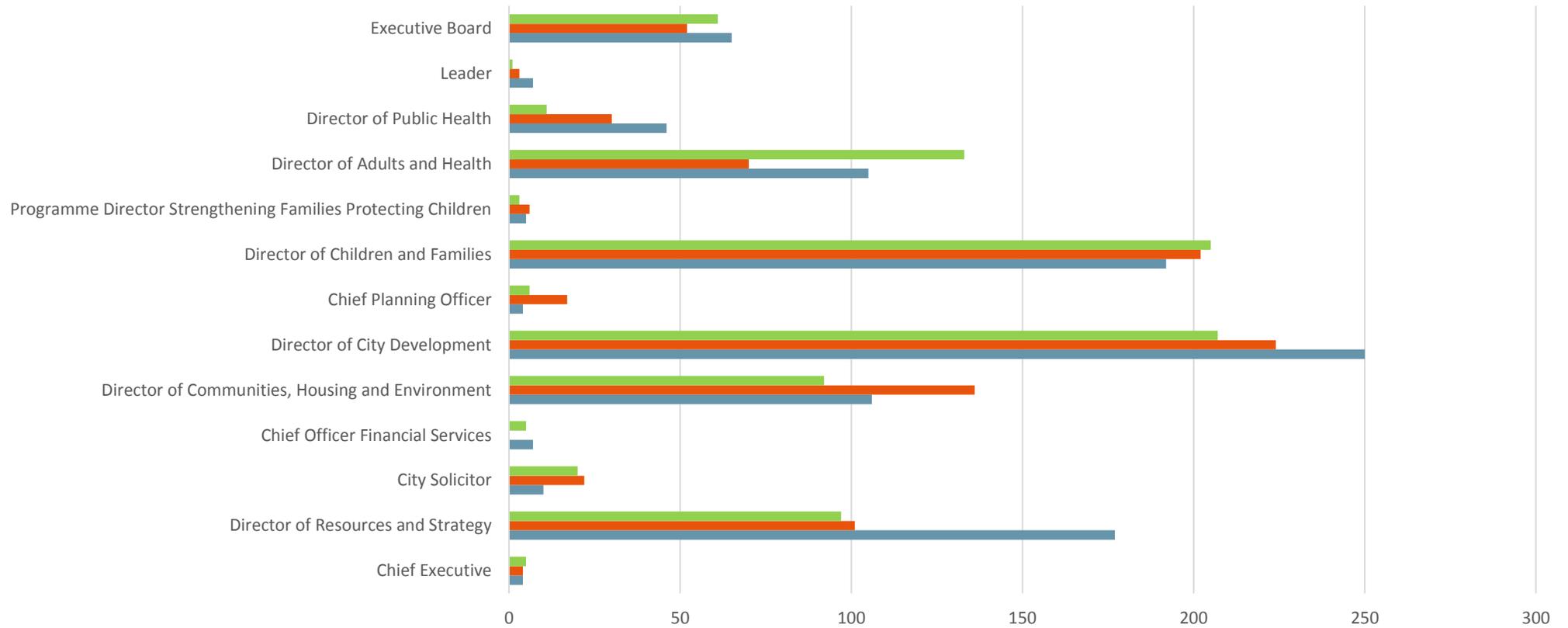
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	Chief Executive	Director of Resources and Strategy	City Solicitor	Chief Officer Financial Services	Director of Communities, Housing and Environment	Director of City Development	Chief Planning Officer	Director of Children and Families	Programme Director Strengthening Families Protecting Children	Director of Adults and Health	Director of Public Health	Leader	Executive Board
2022/23	0	31	0	2	26	30	1	20	0	24	10	0	34
2021/22	0	28	0	0	35	33	0	18	1	14	4	0	51
2020/21	0	65	0	0	16	36	1	26	0	19	7	0	49

2022/23 2021/22 2020/21

Effectively Embed – Comparison of the volume of Significant Operational Decisions published from 2020 – 2023.



	Chief Executive	Director of Resources and Strategy	City Solicitor	Chief Officer Financial Services	Director of Communities, Housing and Environment	Director of City Development	Chief Planning Officer	Director of Children and Families	Programme Director Strengthening Families Protecting Children	Director of Adults and Health	Director of Public Health	Leader	Executive Board
■ 2022/23	5	97	20	5	92	207	6	205	3	133	11	1	61
■ 2021/22	4	101	22	0	136	224	17	202	6	70	30	3	52
■ 2020/21	4	177	10	7	106	250	4	192	5	105	46	7	65

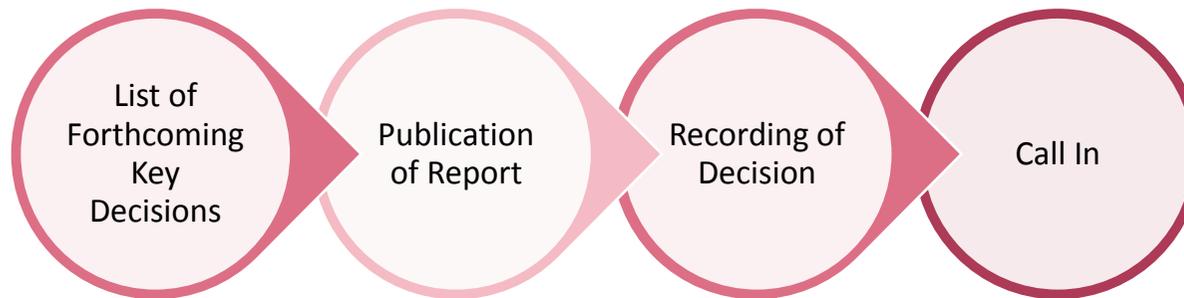
■ 2022/23 ■ 2021/22 ■ 2020/21

**Effectively Embed –
Table of Comparative Data for Key and Significant Operational Decisions Published Over Three Reporting Periods**

	Number of Key Decisions			Number of Significant Operational Decisions			Total number of Decisions.		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Chief Executive	4	4	5	0	0	0	4	4	5
Director of Strategy and Resources	177	101	97	65	28	31	242	129	128
City Solicitor	10	22	20	0	0	0	10	22	20
Chief Office Financial Services	7	0	5	0	0	2	7	0	7
Director of Communities, Housing and Environment	106	136	92	16	35	26	122	171	118
Director of City Development	250	224	207	36	33	30	286	257	237
Chief Planning Officer	4	17	6	1	0	1	5	17	7
Director of Children and Families	192	202	205	26	18	20	218	220	225
Programme Director Strengthening Families Protecting Children	5	6	3	0	1	0	5	7	3
Director of Adults and Health	105	70	133	19	14	24	124	84	157
Director of Public Health	46	30	11	7	4	10	53	34	21
Leader of Council	7	3	1	0	0	0	7	3	1
Executive Board	65	52	61	49	51	35	114	103	96
Total	678	867	846	219	184	179	1197	1051	1025

Meaningfully Monitor

39. There are a series of established controls in place to support open and transparent decision making in relation to both executive functions. These blend statutory requirements with local arrangements to ensure accountability and democratic oversight.



The List of Forthcoming Key Decisions (LOFKD)

40. This is the mechanism by which publicity is provided in connection with key decisions in accordance with the requirements set out in Regulations 9 to 11 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012. (“The Executive Arrangements Regulations”)
41. In line with requirements the Executive and Decision-Making Procedure Rules provide that all potential key decisions must be published to the LOFKD (and a link circulated to all Members) not less than 28 days before the decision is taken unless:
- The decision fits the statutory General Exception (GE) – in which case notice will be published 5 clear days in advance of the decision being taken (and circulated to all Members); or
 - The decision fits the statutory criteria for Special Urgency (SU) – in which case the relevant Scrutiny Chair will be asked to agree that the decision is urgent and cannot be delayed.
42. Reflecting the statutory exemptions, a performance indicator of 95% of all key decisions should be published to the LOFKD not less than 28 clear calendar days before the decision is taken.

During the reporting period 167 of 178 or 94% of all key decisions were included in the LOFKD.

135 of 144 (94%) key decisions taken by officers in the reporting period were included in the LOFKD.

32 of 34 (94%) key decisions taken by Executive Board were included in the LOFKD.

Of the 11 decisions not included in the LOFKD, 5 were treated as a General Exception and 6 as Special Urgency.

43. The target for Key decisions included in the List of Forthcoming Key Decisions was increased from 89% to 95% by Corporate Governance and Audit Committee in June 2020, having considered performance over the preceding four reporting periods, which had not fallen below 95%. There has been consistent improvement against the performance indicator from 83% in 2020-21, 93% in 2021-22 and 94% for 2022-23. As the performance indicator for the current year shows further improvement, it is considered that the 95% target remains appropriate and achievable and it is not therefore proposed that this should be amended further at this time.
44. Each key decision not included in the LOFKD for the required 28-day period, was taken under the appropriate conditions for either the general exception or special urgency. Reasons for treating each of these decisions as general exception or special urgency have been detailed in quarterly update reports provided to Corporate Governance and Audit Committee¹.

Publication of Report

45. Publication of a decision report enables both elected Members and the public to see and consider the rationale for a key decision before that decision is taken.
46. There is no statutory requirement to publish reports in relation to officer decisions in advance of those decisions being taken. However, the committee will recall that the Executive and Decision-Making Procedure Rules provide for a local (non-statutory) requirement that a report in support of a key decision is published five clear working days before that decision is taken by an officer. In 2018 the rules were amended to allow for the late publication of reports in relation to key decisions with the approval of the relevant Executive Member.
47. Rule 3.1.4 of the Executive and Decision-Making Procedure Rules requires an annual report to this Committee giving details of any key decisions taken in accordance with this provision which provides for the late publication of the report supporting an officer decision.

Of 144 key decisions taken by officers in the reporting period 142 (99%) were supported by reports which were published five clear working days in advance of the decision being taken.

48. The relevant Executive member provided consent to the late publication of both reports. Reasons for publishing each of these reports at short notice was detailed in quarterly update reports provided to Corporate Governance and Audit Committee.

¹ Please see the following updates: [Urgent decision update March 2022 to May 2022.pdf \(leeds.gov.uk\)](#), [Urgent decision update June 2022 to August 2022.pdf \(leeds.gov.uk\)](#), [Urgent decision update September to December 2022.pdf \(leeds.gov.uk\)](#), [Urgent decision update January to March 2023.pdf \(leeds.gov.uk\)](#)

Recording of Decision

49. Recording of decisions ensures that those decisions are open and transparent, and that the relevant decision maker can be held to account.
50. Regulation 13 of the Executive Arrangements Regulations, and (in relation to non-executive functions) Regulation 7 of the Openness of Local Government Bodies Regulations 2014 require a written record to be published in respect of decisions taken by officers. Arrangements set out in the Executive and Decision-Making Procedure Rules, and Access to Information Procedure Rules respectively, require publication of key and significant operational decisions as soon as reasonably practicable after those decisions are taken.

During this reporting period, 178 Key and 846 Significant Operational Decisions were published.

Call In

51. Section 9F of the Local Government Act 2000 requires that executive arrangements by a local authority include the provision for appointment of one or more Overview and Scrutiny Committees with, inter alia, power to review or scrutinise decisions which have been taken by the executive but not yet implemented. These are known as Call In arrangements and are set locally.
52. Part 5 of the Executive and Decision-Making Procedure Rules sets out the call-in arrangements adopted by Leeds City Council. Rule 5.1.2 sets out details of those decisions which are eligible for call in². Rule 5.1.3 provides that eligible decisions may be exempted from call in where the decision is urgent because any delay would seriously prejudice the Council's or the public's interests.
53. A performance indicator has been set with a target of 95% of all eligible decisions to be available for Call In.

During the reporting period 95% of all eligible decisions were available for Call In.

143 of 144 key decisions taken by officers in the reporting period were eligible for call in; of which 10 (7%) were exempted from Call In. A total of 133 (93%) of eligible decisions taken by officers were available for Call In.

90 of 95 decisions (34 key and 61 significant operational decisions) taken by Executive Board in the reporting period were eligible for call in; of which 2 (2%) were exempted from Call In. A total of 88 (98%) of eligible decisions were available for Call In.

54. Monitoring undertaken indicates that use of the exemption is returning to pre-pandemic levels.
55. Each eligible decision not available for call in was subject to a decision to exempt it taken by the relevant decision maker. Reasons for exemption have been detailed in quarterly decision-making update reports included with the Internal Audit Update reports.

² In brief, and subject to limited exceptions – key decisions taken by officers; all decisions taken by Executive Board; and executive decisions taken by the Health and Wellbeing Board.

Decisions Taken Under Urgency Provisions

56. Decisions taken under urgency provisions (general exception or special urgency; short notice reporting; and exemption from call in) are both lawful and constitutional providing they meet the requirements in relation to approvals and notice set out in the relevant Executive and Decision-Making Procedure Rule. Having reviewed each of the decisions taken under urgency provisions during the reporting period the Chief Officer Financial Services is satisfied that all decisions have been taken in accordance with the relevant requirements.
57. Regulation 19 of the Executive Arrangements Regulations require that the executive Leader reports to the local authority details of those decisions agreed as urgent in accordance with Regulation 11 (Special Urgency)³. This requirement has been satisfied by the provision of regular updates in relation to urgent decision making included within Internal Audit update reports. In summary, of the 6 decisions treated as Special Urgency:
- 2 related to grant payments where a delay in the response could have led to a loss in funding.
 - 1 related to other types of funding, where a delay in response could lead to a reduction in funds or delays in receiving the funding, resulting in delays providing services.
 - 1 related to potential savings identified and required urgent action to take advantage of the savings.
 - 1 related to requirement to urgently release funds to social care providers for them to be able to administer a Winter Bonus payment.
 - 1 related to an urgent procurement decision to be undertaken to enable services to be put in place and have a positive impact on system flow between health and social care.

Use of Call In

58. One decision was subject to Call In proceedings during the reporting period. as detailed in the table below.

Decision	Subject	Scrutiny Board	Call In Meeting	Outcome
Minute 43, Executive Board Sept 2023	Taxi & Private Hire Licensing – Results of consultation on suitability (minor motoring convictions)	Licensing Committee	9 th August 2022	Released for implementation

³ As the Committee charged with reviewing the adequacy of the Council's Corporate Governance arrangements (including matters such as internal control and risk management), Corporate Governance and Audit Committee receives this information within the reporting of arrangements for the control of decision making.

Decisions Not Treated as Key

59. Regulation 18 of the Executive Arrangements Regulations requires that a relevant Scrutiny committee may require the executive to report to Council if a key decision has not been treated as key.

During the reporting period 0 decisions have been referred to a Scrutiny Board as wrongly treated.

Comparative Data

60. The following table sets out comparative data for the last three reporting periods in relation to each of the relevant controls in relation to executive decision making.

Reporting Period	Target	2020/21	2021/22	2022/23
Number of key decisions on LOFKD		181	173	167
Percentage key decisions on LOFKD	95%	83%	94%	94%
Number of key decisions taken under general exception		13	6	5
Number of key decisions taken under special urgency		25	7	6
Percentage reports for officer decisions published in time		99%	100%	99%
Number of executive decisions eligible for call in		282	229	233
Number of executive decisions available for call in		235	209	221
Percentage eligible executive decisions available for call in	95%	83%	91%	95%
Number of executive decisions called in		4	0	1
Decisions released for implementation following call in		4	0	1
Recommendations made following call in		0	0	0

Decision making by Committees.**Publication of Agendas**

62. Section 100B of the Local Government Act 1972 in respect of meetings of the Council and its committees, and Regulation 7 of the Executive Arrangements Regulations in respect of meetings of Executive board and its committees, require that reports are published alongside the agenda for five clear days before relevant business is considered by a meeting of the committee.
63. Both provisions make allowance for lawful late publication of agendas in circumstances where the meeting is convened at late notice.
64. A performance indicator has been set with a target of 99% of agendas to be issued and published within the five-day statutory deadline set out above. This target reflects the council's minimal use of the short notice provisions referred to above.

171 of 174 (98%) agendas were published five clear working days in advance of the meeting. The three agendas published less than five days before the meeting complied with relevant statutory provisions.

Publication of Minutes

65. Schedule 12 Local Government Act 1972 requires that minutes of the proceedings of a meeting of a local authority must be prepared and signed at the same or next suitable meeting of the authority by the person presiding at the meeting. Section 100C of the Act requires that minutes are available for inspection for a period of six years following the meeting, although there is no statutory provision as to the time period for the publication of Committee minutes. Regulation 12 of the Executive Arrangements Regulations requires that notice of executive decisions made at meetings of decision-making bodies is published as soon as reasonably practicable after the meeting takes place.
66. To make decisions of Leeds City Council and its executive accessible and transparent a local target has been established of 90% of draft minutes to be published on the Council's internet site within ten working days.

191 of 199 (96%) minutes were published within ten clear working days of the meeting.

67. In addition, the Executive and Decision-Making Procedure Rules require that minutes for all meetings of Executive Board are published within two working days of the meeting. This permits prompt availability of Executive Board decisions for call-in and minimises the delay to implementation necessary to allow for the call-in process.

10 of 10 (100%) Executive Board minutes were published within two working days of the meeting.

Review and Refine

Adequacy and Resilience of Internal Controls

69. The documents, systems and processes which together form the Council's decision-making framework have been under continuous review during this reporting period.
70. A sample testing regime has been in place to examine the adequacy of reporting in relation to key and significant operational officer decisions. The testing strategy developed supports consideration of:
- categorisation of decisions - to ensure that they are subject to appropriate controls.
 - authority – to ensure that decisions are taken by authorised officers under relevant delegations from accountable directors.
 - transparency – to ensure that any restriction of access to information is appropriately recorded.
 - supporting information – to ensure that report templates are correctly completed, and information provided to support the decision taken (including aims and objectives, impact, alternative options, consultation and engagement, legal and resource implications, risks, and how the decision supports the Council's strategic pillars.)
71. Monthly review meetings are held to discuss the decisions sampled, if these meetings reveal any concerns with the quality of decision making those concerns will be escalated appropriately through directorate leadership teams.
72. The sampling strategy is to be reviewed in light of outcomes to ensure that it is making effective use of resources.

Peer Review

73. During 2022/23 the Council welcomed the Local Government Association Corporate Peer Challenge which included within its report the following relating to governance and decision making,
- “The overall impression given in the council's approach to governance is that Leeds is a self-aware, reflective organisation which is open to challenge and learning. It could improve further by exploring in more detail and tackling some of the concerns of middle managers about the speed of delegated decision making, which at times feels too slow for the ambition of the council and causes frustration at this level, particularly for those working in corporate and support functions. Whilst the peer team gained a small insight into concerns of middle managers, taking some more time to research and understand those concerns would be a step in reducing what some perceive to be as unnecessary bureaucracy and an opportunity to improve user satisfaction.”

Benchmarking

74. Having undertaken a benchmarking exercise in the Spring of 2021⁴, which indicated that arrangements in Leeds are broadly in line with comparable authorities no further benchmarking has been undertaken during the current reporting period.

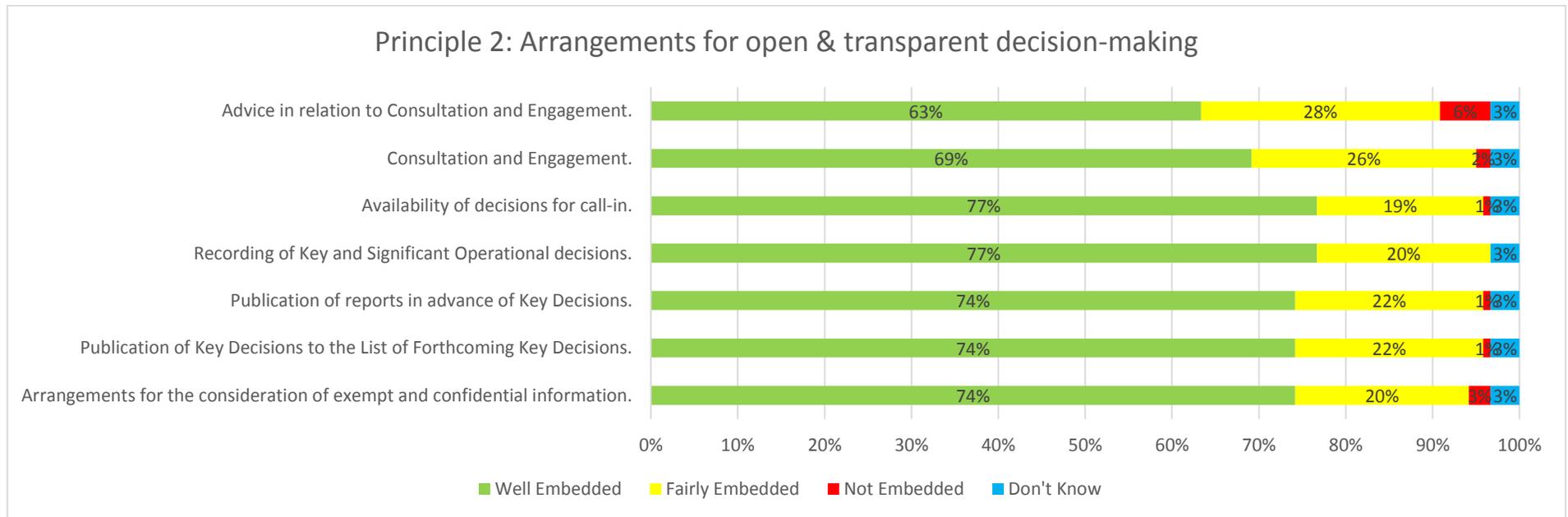
⁴ Reported in the decision-making statement of internal control for 2020/21

75. Given that most decisions taken under urgency procedures related to the receipt of income from grants and other sources, we intended to undertake benchmarking in the reporting period to assess whether our arrangements are sufficiently agile and responsive in this regard. This was not possible due to resource restraints but will be revisited in the 2023/24 reporting period.

Survey of Internal Control

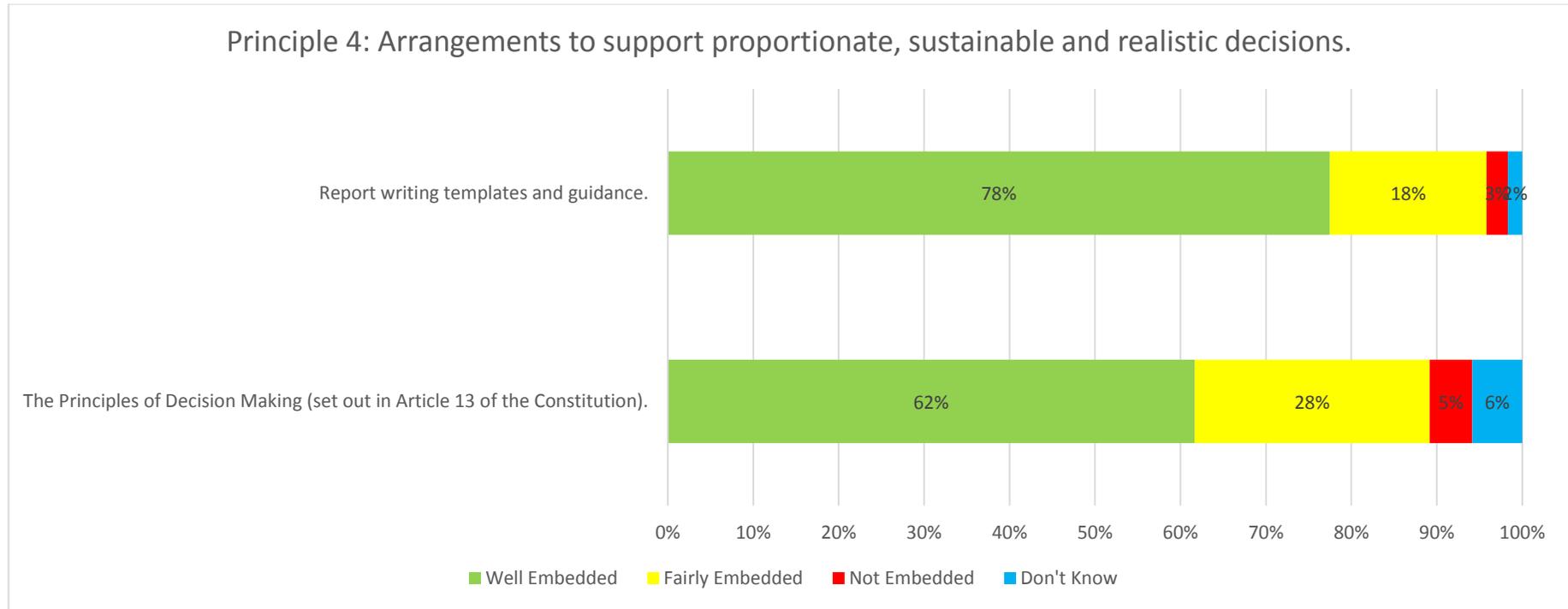
- 76. The Survey of Internal Control⁵ has again been conducted to provide first line assurance in relation to all key systems of internal control by seeking an assessment from operational managers as to how the arrangements underpinning the Local Code of Corporate Governance Code are embedded on the ground.
- 77. 129 invitations were issued for the completion of the survey which received 120 (93%) responses spread across all five directorates and asked whether, in the view of respondents, controls are embedded and applied in their service. Respondents were invited to identify any weaknesses in the governance arrangements, and how those could be improved.
- 78. Responses are set out in the graphs below for the questions relating to the decision-making framework as they relate to relevant principles of the Local Code of Corporate Governance.
- 79. In relation to principle 2, arrangements for open and transparent decision-making, the asked about arrangements in place for a culture of openness and transparency in decision-making and use appropriate means to consult and engage with stakeholders.

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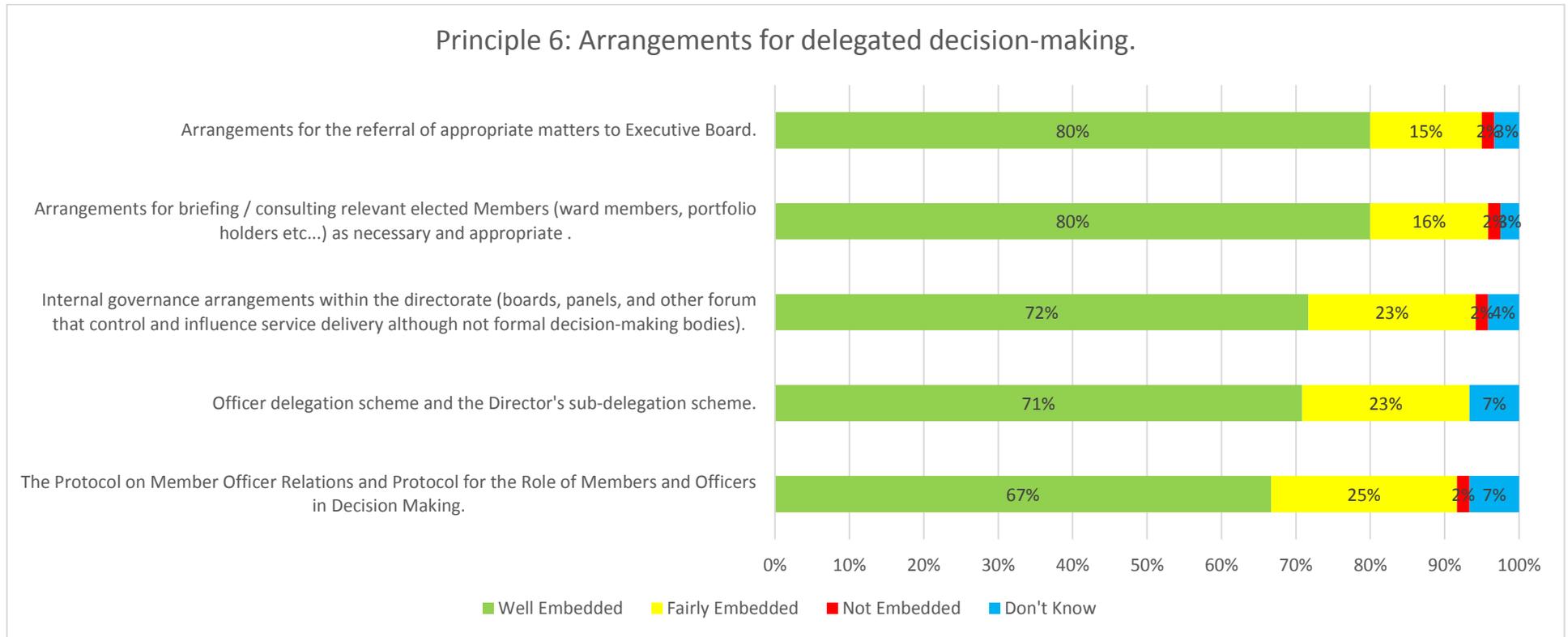


⁵ A MS Form survey conducted amongst senior officers to support the review of internal control underpinning the Council's Annual Governance Statement

80. In relation to Principle 4, Determining effective interventions, the survey asked about arrangements to support proportionate, sustainable, and realistic decisions including the principles of decision making (set out in Article 13 of the Constitution); and report writing templates and guidance.



81. In relation to Principle 6, Developing Capacity, the survey asked about 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; and arrangements for the referral of appropriate matters to Executive Board



82. Overall results (set out below) show that arrangements are substantially embedded with less than 10% of respondents indicating that arrangements are not embedded or that they do not know in most cases. It will be noted that the outlier response relates to the principles of decision making and this will be considered as part of the review of the constitution.

Arrangements for open and transparent decision-making.					
	Results	Well-Embedded	Fairly Embedded	Not Embedded	Don't Know
Arrangements for the consideration of exempt and confidential information	Count	89	24	3	4
	%	74	20	3	3

DECISION MAKING – STATEMENT OF INTERNAL CONTROL

Publication of Key Decisions to the List of Forthcoming Key Decisions	Count	89	26	1	4
	%	74	22	1	3
Publication of reports in advance of Key Decisions	Count	89	26	1	4
	%	74	22	1	3
Recording of Key and Significant Operational Decisions.	Count	92	24	0	4
	%	77	20	0	3
Availability of decisions for call-in	Count	92	23	1	4
	%	77	19	1	3

Arrangements to support proportionate, sustainable, and realistic decisions					
	Results	Well-Embedded	Fairly Embedded	Not Embedded	Don't Know
The principles of Decision-making (set out in Article 13 of the Constitution).	Count	74	33	6	7
	%	62	28	5	6
Report writing templates and guidance.	Count	93	22	3	2
	%	78	18	3	2
Arrangements for delegated decision-making					
	Results	Well-Embedded	Fairly Embedded	Not Embedded	Don't Know
The protocol on Member Officer Relations and Protocol for the Role of Members and Officers in Decision-Making	Count	80	30	2	8
	%	67	25	2	7
Officer delegation scheme and the Director's sub-delegation scheme.	Count	85	27	0	8
	%	71	23	0	7

Internal governance arrangements within the directorate (boards, panels, and other forum that control and influence service delivery although not formal decision-making bodies).	Count	86	27	2	5
	%	72	23	2	4
Arrangements for briefing / consulting relevant elected Members (ward members, portfolio holders etc...) as necessary and appropriate.	Count	96	19	2	3
	%	80	16	2	3
Arrangements for the referral of appropriate matters to Executive Board.	Count	96	18	2	4
	%	80	15	2	3

Learning from the survey

83. The comments made by survey respondents fall into two broad categories:

Complexity of arrangements

84. The review of decision-making thresholds which took place in 2019 sought to simplify arrangements by reducing the number of thresholds, whilst continuing to meet the demands of relevant legislation, and the requirements of Members to ensure effective operation of the democratic mandate.
85. Internal Audit and Corporate Governance officers are seeking to ensure that those involved in significant transformation programmes can seek advice and guidance during delivery to ensure that the programme complies with the regulatory framework in an efficient and effective way.
86. Similarly, partnership working takes place between colleagues with governance and procurement expertise and those working in services to identify compliant solutions to perceived and identified issues with the control environment, ensure that decisions are compliant with the framework of statutory and local requirements, and yet efficient and effective, in order that services are delivered to the citizens and communities of Leeds in line with the council's strategic ambition.

Advice and Guidance

87. It is recognised that there is an ongoing need to provide training and support, especially given significant recent staffing changes with many people having new responsibilities with associated learning needs. The information set out above in the Clearly Communicate section of this statement shows how this is delivered.
88. Ongoing consideration is given to the availability of advice, guidance, and training to ensure that all officers are supported appropriately to their roles and responsibilities.

89. Those same disciplines seek to work with services across the council to understand the requirements of the service in order that decision making can be undertaken in a timely, efficient, and effective way, whilst maintaining compliance with the regulatory environment, and providing transparency and accountability through the arrangements as implemented.

Statement of Assurance

90. Having undertaken the review of the system of internal control for Decision Making outlined in this statement, the Chief Officer Financial Services is satisfied that the arrangements are up to date and fit for purpose, that they are communicated and embedded and that they are routinely complied with.
91. The Chief Officer Financial Services has identified the following opportunities for enhancement of the system of internal control for decision making and will implement these over the course of the 2023/24 municipal year.

Opportunities for improvement

Define and Document	We will complete the review of the Protocol on the roles of Members and officers in decision making.
Clearly Communicate	We will review and refresh the existing training material available to Officers and Members to ensure that these reflect the updated Constitution, systems and processes and support decision-making activity.
Effectively Embed	We will continue to work in partnership with officers in the procurement and commercial service, internal audit, and in services to ensure that decisions are taken in a way which is compliant yet agile and responsive to the demands of the service.
Meaningfully Monitor	We will embed arrangements for the sample testing of key and significant operational decisions taken by officers.
Review and Refine	We will engage in the review of arrangements led by City Solicitor.

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Internal Audit Update Report April to August 2023

Date: 25th September 2023

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 provides a source of assurance that the internal control environment is operating as intended through a summary of the Internal Audit activity for the period from April to August 2023. The report highlights the incidence of any significant control failings or weaknesses.

The work of Internal Audit contributes to Leeds City Council achieving its key priorities by helping to promote a secure and robust internal control environment, which enables a focus on accomplishing the key priorities and Best City Ambition.

Recommendations

The Corporate Governance and Audit Committee is asked to:

- a) receive the Internal Audit Update Report covering the period from April to August 2023 and note the work undertaken by Internal Audit during the period covered by the report;
- b) note that there have been no limitations 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 the period April to August 2023.

What is this report about?

- 1 The Corporate Governance and Audit Committee has responsibility for reviewing the adequacy of the Council's corporate governance arrangements, including matters such as internal control and risk management. The Committee also considers the Council's arrangements relating to internal audit requirements, including monitoring the performance of Internal Audit.
- 2 This report provides the Committee with a summary of the Internal Audit activity for the period April to August 2023. The work of Internal Audit offers a key source of assurance providing the Committee with some evidence that the internal control environment is operating as intended.
- 3 The report also includes information relating to the monitoring of urgent decisions which is included to enable timely consideration of these matters by Committee.

Head of Internal Audit Opinion

- 4 The Head of Internal Audit must deliver an annual internal audit opinion and report that can be used by the organisation to inform its Annual Governance Statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.
- 5 Consideration of the overall opinion takes the following into account:
 - results from the substantive audit assignments we have completed during the year;
 - outcomes from our audit work not producing an assurance opinion;
 - an assessment as to the timely implementation of internal audit report management actions.

What impact will this proposal have?

- 6 This report provides a source of assurance that the internal control environment is operating as intended. The report highlights the incidence of any significant control failings or weaknesses that would require the intervention of the Committee.
- 7 The work of Internal Audit contributes towards Leeds City Council achieving its key priorities and Best City Ambition.

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

Health and Wellbeing

Inclusive Growth

Zero Carbon

- 8 The Internal Audit Plan provides assurances that span a range of themes including coverage across the council's three Key Pillars.

What consultation and engagement has taken place?

Wards affected:

Have ward members been consulted?

Yes

No

- 9 The Internal Audit Plan is developed in consultation with Members and senior management across the authority. Consultation around key risks and priorities continues throughout the year, and continual engagement with directorates is driven through the ongoing completion of audit assignments and the agreement of the associated recommendations.

What are the resource implications?

- 10 The Internal Audit Plan includes a number of reviews that evaluate the effective use of resources and provide assurance on the corresponding financial governance, risk management and internal control arrangements.
- 11 The Internal Audit Update Report also provides the Committee with assurances around the effective use of Internal Audit resources through information pertaining to the delivery and completion of the annual plan.

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

- 12 The Internal Audit Plan is subject to review throughout the financial year to ensure that audit resources are prioritised and directed towards the areas of highest risk. This process involves the review of information from a number of sources including the corporate and directorate risk registers.
- 13 The risks relating to the achievement of the Internal Audit Plan are managed through ongoing monitoring of performance and resource levels. This information is reported to the Committee.

What are the legal implications?

- 14 The Chief Officer (Financial Services), as the council's Section 151 Officer, is responsible under the Local Government Act 1972, for ensuring that there are arrangements in place for the proper administration of the authority's financial affairs. The work of Internal Audit is an important source of information for the Chief Officer (Financial Services) in exercising her responsibility for financial administration.
- 15 The Public Sector Internal Audit Standards (PSIAS) require the Head of Audit to deliver an annual audit opinion and report that can be used by the council to inform its Annual Governance Statement. Each Internal Audit Update Report will provide an overview of the work completed during the period which contributes to the Internal Audit Annual Report and Opinion.
- 16 The Internal Audit Plan includes a number of reviews that provide assurances around the application of the statutory and constitutional framework.

Options, timescales and measuring success

What other options were considered?

- 17 The work of Internal Audit provides a key source of assurance to the Committee. Additional assurances are obtained through a range of further reports presented to the Committee throughout the year.

How will success be measured?

- 18 Success can be measured through the delivery of the Internal Audit Annual Report and Opinion. Each quarterly update report will provide an overview of the work completed during the period which contributes towards the Annual Opinion.
- 19 Further performance measures and drivers are under continual review to ensure that relevant performance information is reported to the Committee throughout the year.

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

- 20 The Internal Audit Plan is in place and is approved annually by the Committee. The Head of Audit is responsible for delivery of the plan.

Appendices

- A – Internal Audit Update Report – Assurance and Consulting Activities April – August 2023
- B – Internal Audit Update Report – Quality and Performance April – August 2023
- C – Monitoring of Urgent Decisions April – August 2023

Background papers

- None



Appendix A

Leeds City Council

Internal Audit Update Report – Assurance and Consulting Activities

Corporate Governance and Audit Committee

25th September 2023

INTERNAL AUDIT UPDATE REPORT 2023/24

1ST April 2023 to 31ST August 2023

1 Purpose of this report

- 1.1 This report provides the Committee with a summary of the work completed by Internal Audit during the period from 1st April 2023 to 31st August 2023. The work of Internal Audit offers a key source of assurance providing the Committee with some evidence that the internal control environment is operating as intended.

2 Internal Audit Plan Progress

- 2.1 The work of Internal Audit is directed by the annual Internal Audit Annual Plan. This has been developed in line with the Public Sector Internal Audit Standards (PSIAS) and has been reviewed and approved by the Committee.
- 2.2 Throughout the audit year we will develop our Annual Assurance Opinion based upon:
- Work carried over from the previous year.
 - Work contained within the 2023/24 Internal Audit Plan that was approved by the Committee in March 2023.
 - Unplanned work undertaken in response to emerging risks and priorities.

3 Changes to the 2023/24 Internal Audit Plan

- 3.1 At the beginning of the year provision is made in the allocation of audit resources for unplanned work, through a contingency. As requests for audit work are received, or more time is required for jobs or changes in priorities are identified, time is allocated from this contingency.
- 3.2 There have been changes in leadership and the structure of the internal audit team, as well as the economic environment and risk profile of the council changing dynamically in the period since the plan was initially approved. We are constantly reviewing the audit plan to ensure that it aligns to the key risks and priorities for the council and any new and emerging risks. Work is prioritised to ensure that we are able to deliver that which adds the most value to the Council and the S151 Officer.
- 3.3 Below is a summary of material changes that have been made to the 2023/24 Internal Audit plan to date. Schools are excluded from this information due to the dynamic nature of this area of the plan.

Assurance Block	Movement
Directorate Risks – Children & Families	<p>In this period we have removed the Education, Health and Care Plans (EHCPs) review and the Transport review as our proposed work has been superseded by work being undertaken within the directorate. The Directorate has commissioned an independent review of the EHCP process through an external consultant. This will also include decisions in relation to transport. We will await the results of this to determine whether there is any additional work required.</p> <p>The progress and outcomes of the review will be reported to Children & Families Delivery Board which includes attendance from Internal Audit so progress will be monitored through this forum.</p> <p>We also intended to complete a review of Little Owls Nurseries. The Directorate is undertaking a project in relation to the nurseries as part of its wider transformation programme. Progress is being report to the Children & Families Delivery Board which includes attendance from Internal Audit so progress has been monitored and will continue to be monitored through this forum. Therefore we have removed the Little Owls Nurseries review.</p>
Other Directorate Risks – Procurement	<p>The audit plan includes time to undertaken contract management reviews. We have identified two contracts that will form part of this work. They are:</p> <ul style="list-style-type: none"> • Norfolk Property Services (NPS) Contract review • Colas Contract Management review.

4 Final Internal Audit reports issued

- 4.1 We have issued 27 audit reports during the period from 1st April 2023 to 31st August 2023.
- 4.2 Depending on the type of audit review undertaken, an assurance opinion may be assigned for the control environment, compliance, and organisational impact. The control environment opinion is the result of an assessment of the controls in place to mitigate the risk of the objectives of the system under review not being achieved. A compliance opinion provides assurance on the extent to which the controls are being complied with. Assurance opinion levels for the control environment and compliance are categorised as follows: substantial (highest level); good; acceptable; limited and no assurance.
- 4.3 Organisational impact is reported as either: major, moderate, or minor depending on the severity of the issues identified within the audit. Any reports issued with a major organisational impact will be reported to the Corporate Leadership Team along with the relevant directorate's agreed action plan.

4.4 The following table provides a summary of the reports issued during the period from 1st April 2023 to 31st August 2023 along with the assurances provided where applicable.

Report Title	Audit Opinion			Assurance Themes
	Control Environment Assurance	Compliance Assurance	Organisational Impact	
Finance and Key Financial Systems				
Creditor – Invoicing System Implementation	Good	Substantial	Minor	Performance Management, Risk and Resilience, Financial Management, Legislative / Regulatory Compliance, Value for Money
Income Management System	Acceptable	N/A	Minor	Performance Management, Risk & Resilience, Financial Management, Legislative / Regulatory Compliance, Value for Money
Other Directorate Risks – Adults and Health				
Debt Recovery	Limited	N/A	Moderate	Financial Management, Safeguarding, Risk & Resilience, Legislative/Regulatory Compliance
Deputy and Estates	Good	N/A	Minor	Financial Management, Legislative / Regulatory Compliance, Anti-fraud & Corruption, Safeguarding
Other Directorate Risks – Children and Families				
Children & Families Special Educational Needs Interim Follow Up	<p>N/a – Memo Issued</p> <p>We have confirmed that the service has developments in progress which are based on our original recommendations, and we have received assurances that these will now be prioritised for implementation as soon as possible.</p> <p>As a result of this issue, we have agreed further recommendations that will strengthen financial management within the service. Progress against these has been reviewed as part of the formal follow up which is included in the table below.</p>			Financial Management, Legislative / Regulatory Compliance, Business Innovation and Development

Report Title	Audit Opinion			Assurance Themes
	Control Environment Assurance	Compliance Assurance	Organisational Impact	
No Recourse to Public Funds Follow Up	Limited	Limited	Moderate	Financial Management, Anti-Fraud and Corruption, Safeguarding, Legislative / Regulatory Compliance
SEN out of area placements Follow Up	Acceptable	Acceptable	Minor	Financial Management, Legislative / Regulatory Compliance, Business Innovation and Development
Other Directorate Risks – Communities, Housing, and Environment				
House in Multiple Occupancy (HMO) Follow Up	Good	Good	Minor	Performance Management, Risk & Resilience, Health & Safety, Value for Money, Asset Management, Legislative / Regulatory Compliance, Safeguarding
Supported Living Accommodation	Good	N/A	Minor	Financial Management, Value for Money, Legislative / Regulatory Compliance
Green Homes Grant	N/A – Certification of Grant Claim			Performance Management, Financial Management, Anti-Fraud & Corruption
Holiday Activities and Food Programme 2022-23 Grant Review	N/A – Certification of Grant Claim			Anti-Fraud & Corruption, Performance Management, Safeguarding, Financial Management
Other Directorate Risks – Strategy & Resources				
Risk Management	Acceptable	N/A	Moderate	Performance Management, Risk & Resilience, Financial Management, Business Innovation, Governance & Decision Making, Project & Programme Management, Legislative / Regulatory Compliance

Report Title	Audit Opinion			Assurance Themes
	Control Environment Assurance	Compliance Assurance	Organisational Impact	
West Yorkshire Pension Fund Contributions 2022-23	<p>N/A – Memo issued</p> <p>We have undertaken an exercise to provide assurance that the correct employer contribution rate has been deducted from employees based on the pensionable pay received during the period and that employees' contribution rates have been correctly assigned based on contractual payments for the period and relevant additional payments received during the previous twelve months.</p> <p>This has enabled the Chief Officer, Financial Services to sign the Certification of Contribution Payments to the West Yorkshire Pension Fund.</p>			Performance Management, Financial Management, Anti-Fraud & Corruption
Pay As You Earn (PAYE) Settlement Agreement	<p>N/A – Memo issued</p> <p>We have undertaken work to provide assurance that the correct calculations have been made for the PAYE Settlement Agreement (PSA) in respect of Long Service Awards, MetroCards (Home to Office Travel) and Examination/Performance Awards.</p> <p>This has enabled the Chief Officer, Financial Services to sign the PSA Letter for the HMRC.</p>			Performance Management, Financial Management, Anti-Fraud & Corruption
Other Directorate Risks – ICT & Information Governance				
Data Protection Impact Assessment Follow Up	<p>N/a – memo issued</p> <p>We have reviewed the progress being made by the service to implement the recommendations made in our original report and have confirmed that new systems are being developed that should either address or facilitate the implementation of these.</p> <p>A further review of the DPIA process will be undertaken in 2023/24 to ensure all key controls in the new DPIA system are operating as expected.</p>			Information Governance, Legislative / Regulatory Compliance, Risk and Resilience, Project and Programme Management

Report Title	Audit Opinion			Assurance Themes
	Control Environment Assurance	Compliance Assurance	Organisational Impact	
Privileged User Access Follow Up	Limited	N/A	Moderate	Information Governance, Cyber Security, Legislative / Regulatory Compliance, Risk & Resilience, Anti-Fraud & Corruption
Other Directorate Risks – City Development				
Local Transport Plan Block Funding return	N/A – Certification of Grant Claim			Performance Management, Financial Management, Anti-Fraud & Corruption
Citywide Cycling Ambition Grant 1 & 2	N/A – Certification of Grant Claim			Performance Management, Financial Management, Anti-Fraud & Corruption
Pothole Grant return	N/A – Certification of Grant Claim			Performance Management, Financial Management, Anti-Fraud & Corruption
City Regional Sustainable Transport Settlement	N/A – Certification of Grant Claim			Performance Management, Financial Management, Anti-Fraud & Corruption
Transforming Cities Fund grant	N/A – Certification of Grant Claim			Performance Management, Financial Management, Anti-Fraud & Corruption
Active Travel Fund Tranche 2 & 3 return	N/A – Certification of Grant Claim			Performance Management, Financial Management, Anti-Fraud & Corruption
Getting Building Fund	N/A – Certification of Grant Claim			Performance Management, Financial Management, Anti-Fraud & Corruption
Schools				
School Voluntary Fund x 3	N/A – Certification of account balances			Financial Management, Anti-Fraud & Corruption, Procurement, Contracts & Commissioning, Value for Money, Governance & Decision Making

Report Title	Audit Opinion			Assurance Themes
	Control Environment Assurance	Compliance Assurance	Organisational Impact	
Primary School Follow Up x 1	Acceptable	Acceptable	N/A	Financial Management, Anti-Fraud & Corruption, Procurement, Contracts & Commissioning, Value for Money, Governance & Decision Making

4.5 During this period, we have also undertaken a number of reviews for external clients which are not included within this report.

5 Summary of Audit Activity and Key Issues

5.1 During the reporting period, there have been no limitations to the scope, and nothing has arisen to compromise our independence.

Limited or No Assurance Opinions and Follow Ups

5.2 Of the audit reviews finalised during the period, no weaknesses have been identified that would result in “major” organisational impact and no reviews have been issued with no assurance opinions.

5.3 Our protocols specify that we undertake a follow up review where we have previously reported “limited” or “no” assurance for the audited area.

Adults & Health Debt Recovery

5.4 We have undertaken a review of the Debt Recovery arrangements associated with Adults & Health billing to provide assurance as to whether these are effective and fit for purpose in preparation for the Social Care Reforms expected in October 2025 and change in the payments for residential care from net to gross. This resulted in a limited assurance opinion for the control environment. Control weaknesses were identified in the absence of a specific, agreed debt recovery process for Adults & Health service users. This client group has the potential for complex needs and vulnerabilities and therefore appropriate actions need to be considered during the debt recovery process that are sensitive to the service user’s needs.

- 5.5 We also noted that the Sundry Income Enforcement Section had experienced movement within their resources and the pandemic had significantly impacted on the resources available to monitor and escalate debts where possible.
- 5.6 Management have responded positively, agreeing to all of our recommendations. We will be completing a follow up audit in 2023/24 to provide assurance that actions have been implemented accordingly.

Privileged User Access Follow Up

- 5.7 A limited opinion has been provided for our review of privileged user access as limited progress has been made in relation to the recommendations raised. Discussions with the Deputy Chief Digital and Information Officer has noted that this since the initial review there have been significant changes across IDS and the authority which include significant shift in priorities and resources due to Covid-19, a shift toward cloud-based services and continued significant financial pressures. These have impacted on the ability of the service to deliver on original actions, although it is noted that action to better manage high risk accounts has been undertaken.
- 5.8 The move to the cloud presents opportunities to implement better controls and management around the granting of permissions. There is a project which includes plans to move the primary method of user management and authentication to a cloud first premise, reducing the reliance with the historic on-premise active directory, which would also reduce the associated risks.
- 5.9 We have included time in the 2023/24 internal audit plan to continue to work with IDS and the Cloud Infrastructure team to monitor both progress in relation to the project and the development of processes within the cloud infrastructure team to ensure these controls and processes available within cloud environment are being embedded.

No Recourse to Public Funds Follow Up

- 5.10 In August 2021 we issued a report on our review of No Recourse to Public Funds (NRPF) which refers to people subject to “Immigration Control” who are not entitled to access welfare benefits, local authority housing and homelessness assistance. The audit provided limited assurance for compliance with the control environment as a result of issues identified with the accuracy of some payments.
- 5.11 We have undertaken a follow up review and have provided limited assurance in relation to both the control environment and compliance with this. Some recommendations raised in the previous audit have been addressed, however there remain some weaknesses in relation to the guidance available to officers. The review also identified issues with the accuracy of payments being made. Management have responded positively, agreeing to all of our recommendations with actions

ongoing at the time of reporting. We will be completing a follow up audit to provide assurance that actions have been implemented accordingly.

Special Educational Needs Follow Up

- 5.12 In November 2021 we issued a report on our review of Special Educational Needs (SEN) Out of Area Placements which relates to the legal duties that local authorities have to ensure the Special Educational Needs of children are assessed appropriately so that the correct support and education establishment is chosen. This may result in a child from Leeds receiving education from outside the area. The “Out of Area” relates to children who are classed as having special circumstances. A limited assurance opinion was provided for a specific objective relating to the timely and accurate approval of payments, with several recommendations agreed around this area of the process.
- 5.13 Having completed our follow up we can now provide an Acceptable Assurance opinion for the Control Environment and Compliance in relation to the objective. We have been able to determine that improvements have been made to the payments process as there is now a central area for recording and the need for evidence to support payments has been reiterated. Our testing identified that where evidence was in place to support payments this was found to provide appropriate assurance that correct procedures were being complied with resulting in the improved opinion for Compliance.

Primary School Follow Up

- 5.14 We undertook a review of a primary school in May 2022 that resulted in a limited opinion being provided for compliance with the control environment. The main weaknesses were around compliance with procedures for creditor payments, the management of the school voluntary fund, and weaknesses found in the payroll procedures.
- 5.15 Having completed our follow up we can now provide an Acceptable Assurance opinion overall for Compliance. However we have still provided a limited assurance opinion for the objective relating to the school voluntary fund as weaknesses were still identified in relation to the management of the fund. Since the previous audit was completed, there has been some improvement to the compliance with the control environment and we have been able to provide assurance that some of the recommendations that were raised previously, had been implemented. However weakness were still identified in relation to compliance with procedures for creditor payments and with payroll procedures. The Headteacher schools agreed to implement all the recommendations raised during the audit and the implementation of these will be reviewed as part of a follow up audit to be scheduled later in the year.

6 Recommendation Tracking

- 6.1 Last year we introduced a new process aimed at tracking the implementation of high and medium priority recommendations raised within our audit reports. This work is key to helping us understand where controls have been strengthened following our audits and also highlighting areas where we may want to re-visit the activity to ensure actions are being progressed appropriately. Currently all audits that receive a no or limited assurance opinion either overall or for a particular objective are subject to a further audit review, which includes reviewing the progress in implementing the recommendations raised within the previous report.
- 6.2 As we continue to embed the recommendation tracking process, we have taken the opportunity to revisit what is being reported to committee to ensure that it remains relevant and highlights any key areas of concern. Previously we have reported the total number of recommendations for each directorate since recommendation tracking was introduced. However going forward we will be reporting on the number of recommendations that have been closed and created during the reporting period and those still ongoing.
- 6.3 The table below details this information for the period from 1st April 2023 to 31st August 2023. The opening position is based on the figures reported to the committee in July 2023 in the Internal Audit Annual Report and is all recommendations that were either not due or outstanding.

Priority	All Open Recs at April 2023	Recs closed to August 2023	Recs opened April to August 2023	Total at August 2023
High	60	18	24	66
Medium	24	6	7	25
Total	84	24	31	91

- 6.4 Members have requested indicative information on how long recommendations had been overdue. The table below shows a breakdown of open recommendations by Directorate and age.

Assurance Block	Open Recommendations Not Due		Recommendations where target date has been missed by:								Total Open Recommendations At 31st August 2023		
			Less than 3 months		3 to 6 months		6 – 12 months		More than 12 months				
	High	Medium	High	Medium	High	Medium	High	Medium	High	Medium	High	Medium	Total
Children & Families	7	0	0	0	0	0	8	0	0	0	7	0	7
Procurement	0	0	0	0	0	0	0	0	0	0	0	0	0
Adults & Health	2	0	4	0	4	0	0	0	0	0	10	0	10
Communities, Housing & Environment	4	1	0	0	0	0	8	0	0	0	12	1	13
City Development	0	0	1	0	0	0	0	2	0	0	1	2	3
ICT and Information Governance	0	0	0	0	3	0	0	0	0	0	3	0	3
Finance & Key Financial Systems	3	4	0	1	0	0	2	2	0	0	5	7	12
Resources	5	4	2	2	5	2	1	0	0	0	13	8	21
Schools	0	0	4	3	1	0	9	4	1	0	15	7	22
Total	21	9	11	6	13	2	20	8	1	0	66	25	91

- 6.5 The onus is on directorate and service leads to update the trackers and ensure we have accurate information to analyse and report on. It is important to note that we continue to embed the process within the service and directorates. We are proactively obtaining feedback and continuing to use this in the ongoing development of the process, this includes reviewing and agreeing protocols with Directorates. We expect that we will be able to see improvements in engagement across all areas as the process continues to take shape, and we will be looking to introduce a sample checking process in the future. In the meantime we have reviewed the recommendations that remain outstanding and are satisfied that progress is being made and that there are mitigating factors that impact on completion of the actions.

7 Other Audit Work

Audit Work Completed	Details	Work Completed This Period	Assurance Themes
Core Business Transformation – Work Packages	Provision of support to various work streams within Financial Services that have been set up to ensure that working practices are fit for purpose and in preparation for the introduction of the new core system.	<p>We have provided consultancy work through the Finance Design Authority to aid in the development of the new processes within Microsoft Dynamics. This has been through a check and challenge role to support the service and ensure that potential risks and control weaknesses are highlighted and considered in the service redesign.</p> <p>We have provided consultancy work through the Purchase to Pay (P2P) workstream to aid in the development of purchase to payment systems, including contract management arrangements.</p>	The work contributes across a range of assurances including financial management, risk management, governance & decision making, business innovation and development, procurement, social value, value for money and Legislative / Regulatory Compliance.
Core Business Transformation – Programme Assurance	<p>Ongoing work to provide review, advice and challenge to the Programme Board including oversight and advice around the procurement process.</p> <p>The finance solution has been identified and KPMG have been appointed to assist officers in implementing the system.</p> <p>The procurement exercise to procure new Core HR and payroll technology alongside an Implementation and Transformation Partner is complete and Midland HR International have been</p>	<p>We have presented two quarterly assurance reports to the Programme Board focusing on support and maintenance for Microsoft dynamics and contract management across the programme.</p> <p>We provided support to the CBT Project team to ensure that the tender documents for the procurement of the core hr/payroll were reviewed and signed off by the most appropriate person.</p> <p>We have attended a variety of meetings including the Programme</p>	The work contributes across a range of assurances including financial management and control, risk management, governance and decision making, programme management and contracts and procurement.

Audit Work Completed	Details	Work Completed This Period	Assurance Themes
	appointed to implement their iTrent system.	Board to provide review, advice and challenge. The Head of Finance – Internal Audit is the chair of the Delivery and Quality Assurance board set up for the implementation of finance solution. The purpose of this board is to assess project delivery performance and escalate any areas of concern to the Project Steering Group	
Project Management	Ongoing work to provide support and challenge to the service in the development in the new arrangements for the management of ICT projects.	We have provided input into the assurance framework being developed by the Portfolio Management Office for the independent assessment of the status of change initiatives under the IDS portfolio.	The work contributes across a range of assurances including project and programme management, governance and decision making and business innovation.
Adults & Health Transformation Programme	Attendance at groups within Adults & Health that have been set up to deliver a key area of transformation for the service in relation to the delivery of home care. We provide a check and challenge role to support the service and ensure that potential risks and control weaknesses are highlighted and considered in the service redesign.	Attendance at several programme board and workstream meetings. Specifically we have provided advice in relation to the development of the specification for the tender for the pilot area and reviewed the draft documents.	The work contributes across a range of assurances including financial management, value for money, governance and decision making, project and programme management, procurement, contracts and commissioning and business innovation and development.
Children & Families Delivery Board	Attendance at a board set up to oversee the plan for guiding Children & Families improvement	Attendance at several programme board meetings. Specifically we have provided internal audit input into the	The work contributes across a range of assurances including financial

Audit Work Completed	Details	Work Completed This Period	Assurance Themes
	work during the period of transition out of the pandemic and recovering from its impacts	brokerage review being carried out by the service.	management and risk and resilience, governance and decision making, project and programme management, business innovation and development, and transformation.
Mosaic Project Board	<p>Attendance at a Board that has been set up to deliver a transformation for the service in relation to development of the Mosaic system.</p> <p>We provide a check and challenge role to support the service and ensure that potential risks and control weaknesses are highlighted and considered in the service redesign.</p>	Attendance at several board meetings. Specifically, we were a member of the Stakeholder Panel for the recruitment of the MOSAIC Payment, Policy & Compliance Officer	The work contributes across a range of assurances including financial management and risk and resilience, governance and decision making, project and programme management, business innovation and development, and transformation.
Children and Families – Families First Grant Validation	Grant claim validation work carried out to support the Directorate.	We were able to confirm the validity of the claim.	The work contributes to assurances in respect of financial management and governance.
Leeds Building Services Review	A task and finish group has been established to support service improvement within LBS. The group has 5 overarching workstream: IDS, quality management system, procurement, budget, and workforce. Internal Audit are providing attendance, support, and challenge across a number of these workstreams.	Attendance at several workstream update meeting and overarching group meetings. Specifically, we have also provided input into process mapping exercise under the quality management system workstream and reviewed proposals for required reconciliation under the budget workstream.	Financial Management, Business Innovation and Development, procurement, contracts, and commissioning

Audit Work Completed	Details	Work Completed This Period	Assurance Themes
Policy Review Group	A working group with cross-council representation set up to review policies and procedures. The initial aim is to look for opportunities to simplify guidance, establish consistency and accessibility including links to the Council Values.	Attendance at initial working groups with a view to establishing areas of priority before the work picks up over the course of the year.	The work cuts across a wide range of assurance themes and key risks.
Decision Making Assurances	A regular review of a sample of decisions made to ensure the correct categorisation and the adequacy of supporting information.	This enables to provide assurance that the decision-making process is working effectively. Where issues have been identified, these are fed back to the Governance Support Teams where appropriate. The issues that we have identified have highlighted opportunities for incremental improvement and reflection rather than significant weaknesses in the arrangements.	
General audit queries and advice issued	Over the course of the recent period, we have received and responded to a number of queries and requests for advice from departments and service areas. These have covered a range of themes and areas, with a significant number relating to financial controls and decisions in schools.	The dialogue with service areas demonstrates how respected and valued the Internal Audit service is. It also provides a level of procedural oversight and a source of intelligence to feed into the audit planning process.	The work contributes to assurance in a range of areas, in particular governance and decision making and financial control.

8 Other Audit Activities

Audit Activity	Description
Client Liaison Activities	Provision of professional advice to officers, including client liaison activities that promote the work of Internal Audit, and to reinforce the importance of robust controls and good governance.
Board, committee and working group attendance	Attendance at various boards, committees and working groups including Directorate and Service Leadership Teams. Key boards, committees and working groups are noted in the other audit work table above.
Corporate Governance and Audit Committee support	Drafting reports and attending meetings of the Corporate Governance and Audit Committee. Responding to member queries.
Audit and Risk Updates	Regular meetings between the Head of Audit and the Intelligence and Policy Service to share information around a number of areas that contribute to the risk management process.

9 Counter Fraud and Investigations

- 9.1 The Corporate Governance and Audit Committee receives a separate report summarising the general activities and work plan of the Internal Audit Counter Fraud Team, including both proactive work and fraud and irregularity investigations undertaken.

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Appendix B

Leeds City Council

Internal Audit Update Report – Quality and Performance

Corporate Governance and Audit Committee

25th September 2023

INTERNAL AUDIT UPDATE REPORT 2023/24

1ST April 2023 to 31ST August 2023

1 Purpose of this report

- 1.1 This report provides the Committee with a summary on the various activities that provide assurance on the performance and quality of our work along with the continuous improvement of the section.

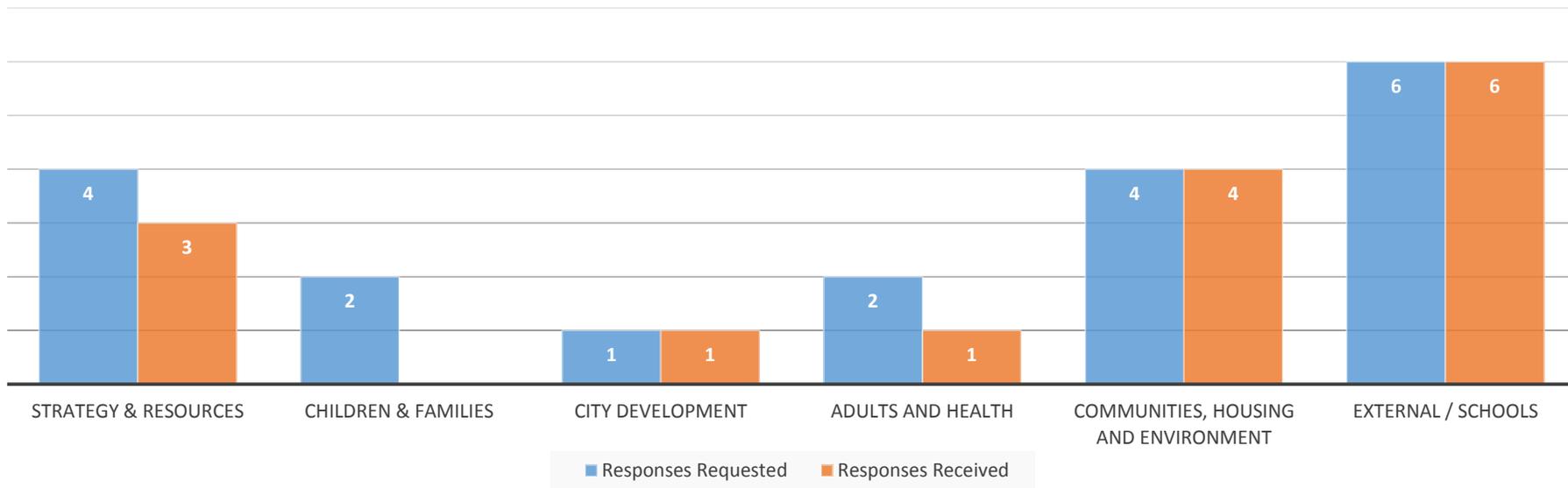
2 Internal Audit Performance

Feedback

- 2.1 We actively monitor our performance in a number of areas and encourage feedback. A customer satisfaction questionnaire (CSQ) is issued with every audit report.
- 2.2 In 2022/23 as part of our Quality Assurance and Improvement Process, we reviewed our CSQ process and a new approach was developed that has been implemented at the start of 2023/24. This included a revised questionnaire which reduced the number of questions being asked to encourage a better response rate and to specifically focus on the areas that will support our continued improvement as a section. This has resulted in a reduction in questions from 12 to 3. Recipients of the questionnaire are asked to “Please state whether you agree or disagree with the following statements”:
- The audit added value overall.
 - The audit delivered on the agreed objectives.
 - There has been effective communication with the audit team throughout the audit process.
- 2.3 The results of the questionnaires are reported to the Audit Leadership Team and used to determine areas for improvement and inform the continuing personal development training programme for Internal Audit staff.
- 2.4 In response to member feedback, we have continued to look at ways of maximising CSQ feedback. We now have a fixed deadline by which we would expect feedback to be returned, and we have implemented a chasing process where this is not the case. We have also been looking at the way in which the information is reported.

2.5 We are now reporting on the number of CSQs that have been issued and returned within the specific period. For the period from 1st April 2023 to 31st August 2023 we have issued a total of 19 Customer Satisfaction Questionnaires and received 15 completed returns at a response rate of 79% in the period.

Customer Satisfaction Questionnaires by Assurance Block



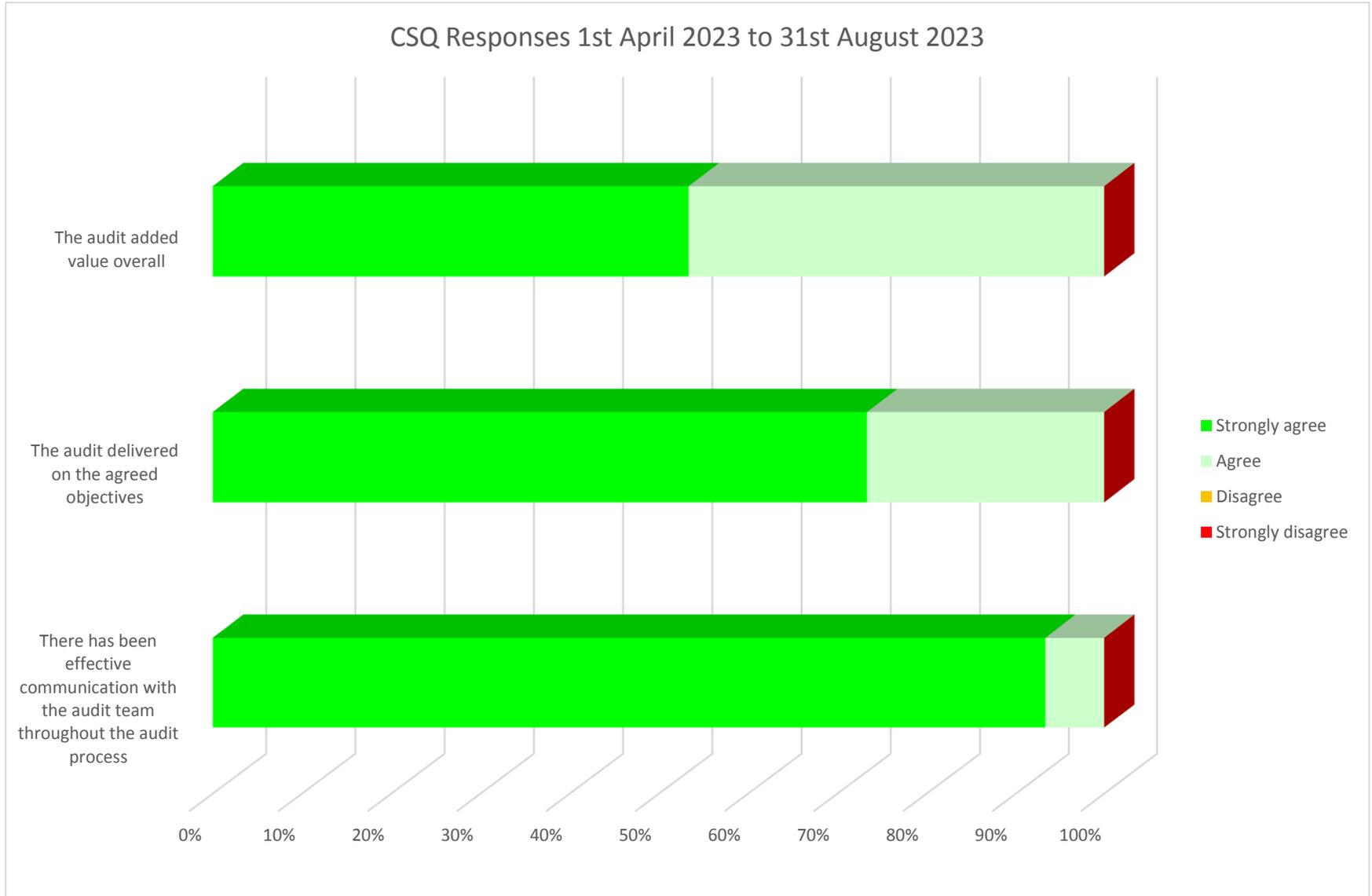
2.6 Below is a summary of comments we have received from services that have completed the CSQs.

“Gave reassurance of the new process plus highlighted improvements we need to introduce moving forward. It was conducted in a very open but questioning manner which helped the service to look at future improvements. A very useful process for the service - hopefully when we look the outstanding objectives we will benefit equally from the outcome of that process. It is really useful to have someone come in with a fresh pair of eyes ask the questions and look at what we do from a new perspective.”

“The audit was undertaken in a professional way with no undue disruption to service delivery. We had ample opportunity to comment on the scope and objectives and also on the draft findings and recommendations.”

“It was very useful to have an outside perspective on how my service can improve. The recommendations in the final report is something that we can work on going forward to deliver savings. It also highlights the key pressures / demands to chief officers and other services who make decisions that have an impact on these.

2.7 The graph below shows the responses for each question. In all cases, for all questions, the respondents have selected either strongly agree or agree.



3 Quality Assurance

- 3.1 Internal Audit work is undertaken in accordance with internal quality procedures incorporated in the quality management system, which has been ISO (International Organisation for Standardisation) certified since 1998. In November 2022 following the external assessment our ISO Quality Management System certification was renewed. This provides assurance that our quality management system continues to meet the requirements of the ISO (9001:2015) standard and is demonstrating continual improvement.
- 3.2 We have established Quality Assurance procedures within the Internal Audit team. This includes a Quality and Operational Review Group (QORG) that meet to identify and champion improvements in performance and working practices. As part of this process, the Quality Assurance and Improvement Programme (QAIP), which is a requirement of the Public Sector Internal Audit Standards, is in place to bring together our commitment to continually reviewing and improving the way we deliver our internal audit service and embed our quality system.

Action	Timescale and Status
Assurance mapping will continue to be developed to support the annual audit planning process.	Ongoing – we are reviewing our assurance mapping arrangements and will report this to the committee within our 2023/24 update reporting cycle.
Internal Audit Performance Monitoring – internal performance measures, including KPIs, have been reviewed to support and drive completion of the annual audit plan.	<p>Ongoing – Further work is being undertaken with the aim of reviewing performance measures and producing meaningful information for the committee. We have reflected on the feedback provided by members of the committee.</p> <p>We have developed a dashboard which is currently at proof of concept stage that we intend to utilise to strengthen performance management and presentation of outcomes.</p> <p>Changes have been made in the information being reported to committee in relation to recommendation tracking and also customer satisfaction.</p>
Internal Audit Reporting Protocols – to update and streamline directorate reporting protocols to drive timely completion of audit reports.	Ongoing – We are continuing to look at the most effective ways of developing and embedding our up-to-date audit protocols.

Action	Timescale and Status
Automation of the recommendation tracking process – to create an automated process for gathering data on the audit recommendation trackers for each assurance area.	Ongoing – Work has begun on the creation of an automated audit recommendation tracking process that will lessen the administrative burden that exists currently to collate recommendation tracking data.
Engagement – To further increase our presence at key forums to enable closer working across the Council, promote the work of the section and obtain information on any emerging areas of risk or concern:	Ongoing – we have identified a number of forums where our engagement will be helpful, this is an ongoing process. There are a number of actions that we have agreed through the appraisal process that will enable us to take this forward.
New Global Internal Audit Standards – We will undertake a self assessment against the new standards when they are published and develop an action plan to ensure we will be compliant when the standards become effective.	Not Yet Started – The International Internal Audit Standards Board is reviewing and updating the International Professional Practices Framework (IPPF) including International Standards for the Professional Practice of Internal Audit on which the Public Sector Internal Audit Standards (PSIAS) are based. These are expected to be released officially before the end of 2023 and there will be an implementation period of 12 months after which the standards will be effective.

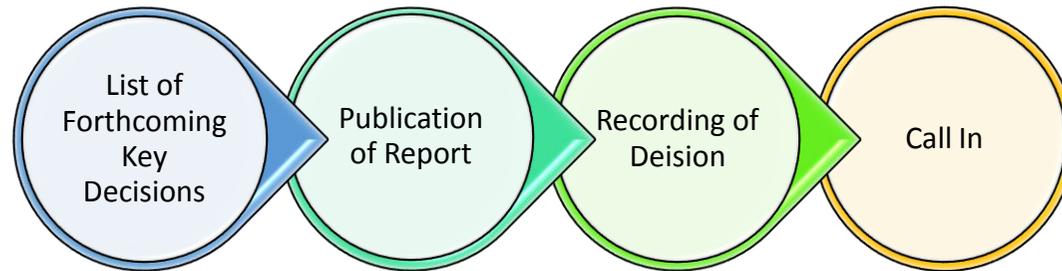
Performance

- 3.3 We continue to manage our available resources to direct these towards the highest areas of risk to ensure that an evidence-based Head of Internal Audit opinion can be provided on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control in accordance with the PSIAS.
- 3.4 As we continue to develop and refine our key performance indicators, we will look to incorporate further performance information to demonstrate the effective use of our resources.
- 4 Internal Audit Productivity**
- 4.1 The table below shows the progress of the internal audit plan delivery analysed by the number of plan assignments by assurance block. These are assignments where a report is expected to be produced or we are certifying grant balances. It does not include the consultative work, such as attending boards, that is reported in the other assurance work in appendix A.

Assurance Block	2023/24 plan assignments	Plan assignments completed	Plan assignments in progress	Plan assignments not started
Grants	18	11	1	6
ICT & Information Governance	5			5
Finance & Key Financial Systems	9			9
Procurement	4		2	2
Adults & Health	4		1	3
Children & Families	4			4
Other Directorate Risks	16		4	12
Schools	20	2	4	14

- 4.2 The focus for the first few months of 2023/24 has been to complete the outstanding audits carried forward from the 2022/23 audit plan. This is reflected in the number of plan assignments that are yet to be started.

Appendix C – Monitoring of Urgent Decisions (April – August 2023)



The information below updates Corporate Governance and Audit Committee on the ongoing monitoring of the decision-making framework and will support the assurances set out in the annual assurance report of on the decision-making framework.

The List of Forthcoming Key Decisions (LOFKD)

1. This is the mechanism by which publicity is provided in connection with key decisions in accordance with the requirements set out in the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012. (“The Executive Arrangements Regulations”)
2. In line with requirements the Executive and Decision-Making Procedure Rules provide that all potential key decisions must be published to the LOFKD (and a link circulated to all Members) not less than 28 days before the decision is taken unless:
 - The decision fits the statutory General Exception (GE) – in which case notice will be published 5 clear days in advance of the decision being taken (and circulated to all Members); or
 - The decision fits the statutory criteria for Special Urgency (SU) – in which case the relevant Scrutiny Chair will be asked to agree that the decision is urgent and cannot be delayed.
3. Reflecting the statutory exemptions, a performance indicator of 95% of all key decisions should be published to the LOFKD not less than 28 clear calendar days before the decision is taken.

In the period from 1st April to 31st August 2023

- 100 % of all key decisions were included on the List of Forthcoming Key Decisions (LOFKD)
- 52 of 52 (100%) key decisions taken by officers in the reporting period were included in the LOFKD.
- 9 of 9 (100%) key decisions taken by Executive Board were included in the LOFKD.

- Each key decision not included in the LOFKD for the required 28-day period, was taken under the appropriate conditions for either the general exception or special urgency. The reasons for treating these decisions as general exception or special urgency are set out in the table below.

Publication of Report

- Publication of a decision report enables both elected Members and the public to see and consider the rationale for a key decision before that decision is taken.
- There is no statutory requirement to publish reports in relation to officer decisions in advance of those decisions being taken. However, the Executive and Decision-Making Procedure Rules provide for a local (non-statutory) requirement that a report in support of a key decision is published five clear working days before that decision is taken by an officer.
- The rules allow for the late publication of reports in relation to key decisions with the approval of the relevant Executive Member.
- Corporate Governance and Audit Committee must receive an annual report giving details of any officer key decisions taken at short notice in this way.

In the period from 1st April to 31st August 2023,

52 of 52 (100%) key decisions taken by officers were supported by reports which were published five clear working days in advance of the decision being taken.

- The key decision, which was subject to short notice publication, was taken under the appropriate conditions as set out in the constitution. The reason for publishing this decision at short notice is set out in the table below.

Recording of Decision

- Recording of decisions ensures that those decisions are open and transparent, and that the relevant decision maker can be held to account.
- Regulation 13 of the Executive Arrangements Regulations, and (in relation to non-executive functions) Regulation 7 of the Openness of Local Government Bodies Regulations 2014 require a written record to be published in respect of decisions taken by officers. Arrangements set out in the Executive and Decision-Making Procedure Rules, and Access to Information Procedure Rules respectively, require publication of key and significant operational decisions as soon as reasonably practicable after those decisions are taken.

For the period 1st April to 31st August 2023, 497 decisions were published with the following distribution.

	Executive Board	Officers	Total
Key	9	52	61
SOD	17	419	436
Total	26	471	497

Call In

12. Section 9F of the Local Government Act 2000 requires that executive arrangements by a local authority include the provision for appointment of one or more Overview and Scrutiny Committees with, inter alia, power to review or scrutinise decisions which have been taken by the executive but not yet implemented. These are known as Call In arrangements and are set locally.
13. Part 5 of the Executive and Decision-Making Procedure Rules sets out the call-in arrangements adopted by Leeds City Council. Rule 5.1.2 sets out details of those decisions which are eligible for call in, and rule 5.1.3 provides that eligible decisions may be exempted from call in where the decision is urgent because any delay would seriously prejudice the Council's or the public's interests.
14. A performance indicator has been set with a target of 95% of all eligible decisions to be available for Call In.

In the period from 1st April to 31st August 2023, 98 % of eligible decision were available for Call In.

Officers Decisions 52 of 52 key decisions taken in the reporting period were eligible for Call In; of which 1 (2%) was exempt from Call In. A total of 51 (98 %) eligible decisions taken by officers were available for Call In.

Executive Board Decisions: 9 of 9 decisions taken in the reporting period were eligible for Call In; of which 0 (0 %) was exempt from Call In. A total of 9 (100 %) eligible decisions were available for Call In.

Decisions Not Treated as Key

15. Regulation 18 of the Executive Arrangements Regulations requires that a relevant Scrutiny committee may require the executive to report to Council if a key decision has not been treated as key.

During the reporting period no decisions have been referred to a Scrutiny Board as wrongly treated.

Decisions Taken Under Urgency Provisions

16. Decisions taken under urgency provisions (general exception or special urgency; short notice reporting; and exemption from call in) are both lawful and constitutional providing they meet the requirements in relation to approvals and notice set out in the relevant Executive and Decision-Making Procedure Rule.

Meaningfully Monitor: Officer Key Decisions taken under urgency procedures.					
Month	DDN	Director	GE / SU ¹	Call In	Title of Decision (Reason for Urgency)
August	D56680	Director of Strategy and Resources	GE	Exempt	If the decision was delayed by this process this will mean that our current SBCs (Sonus Session Border Controllers) will continue to remain out of support, and it would mean a considerable delay in signing the new contract resulting in higher costs and a risk to the council's telephony services whilst out of support.

Annual Governance Statement

Date: 25th September 2023

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 Interim Annual Governance Statement was shared with the committee for information prior to the period of public deposit.

Having been updated, the final Annual Governance Statement and Action Plan is now submitted for approval by the Committee.

Recommendations

- a) Corporate Governance and Audit Committee are asked to approve the attached Annual Governance Statement and Action Plan for 2023.

What is this report about?

- 1 The committee's terms of reference include at item 1(b) the approval of the Annual Governance Statement, approved under Regulation 6(2) of the Accounts and Audit Regulations 2015.
- 2 This report seeks approval of the Annual Governance Statement and Action Plan for 2023.

What impact will this proposal have?

- 3 The Annual Governance Statement (the AGS) has been prepared 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).
- 4 Proper Practice recognises that the 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.

- 5 The corporate governance framework and assurance map was received at the July meeting of the committee. This document showed how arrangements in place delivered the principles and commitments set out in the Local Code of Corporate Governance which was adopted in March 2022 and meets the requirements of proper practice.
- 6 The AGS attached at Appendix A has been amended to reflect developments in the control environment since publication of the Interim AGS.
- 7 In addition, the AGS now includes at Annex 2 the Summary Action Plan which has been developed following analysis of the review of internal control, the outcome of the peer review, and consideration of the government's consultation draft Best Value guidance issued by DLUHC. Officers with areas of specialist oversight and expertise have assisted in setting out the actions for improvement in relation to individual control environments in the summary action plan. The plan has been considered and endorsed by the council's Corporate Leadership Team.

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

Health and Wellbeing

Inclusive Growth

Zero Carbon

- 8 The AGS sets out the way in which the arrangements in place in the council support the delivery of the council's strategic objectives.

What consultation and engagement has taken place?

Wards affected: None

Have ward members been consulted?

Yes

No

- 9 The AGS was developed in consultation with officers with specialist oversight and expertise including the Monitoring Officer and Chief Finance Officer.
- 10 The Interim AGS was shared with the Chief Executive and Directors, and with the Leader of Council and Executive Member for Resources prior to publication.
- 11 The committee received and considered the Interim AGS at the July meeting.
- 12 Together with the accounts and narrative statement, the AGS was placed on public deposit for a period of 30 days during which the public were able to object, inspect and question the local auditor in relation to these documents. Members are advised that no questions or objections were received during this period.
- 13 The proposed action plan has been shared with Corporate Leadership Team who endorse the plan as set out in the attached Annual Governance Statement 2023.

What are the resource implications?

14 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?

15 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?

16 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 arrangement for the management of risk.

17 The review of internal control detailed has 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?

18 None

How will success be measured?

19 The Council's External Auditors will consider the AGS within their review of the Council's arrangements.

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

20 The AGS will be published alongside the Council's audited accounts when these have been approved by Committee.

Appendices

- Appendix A – Annual Governance Statement

Background papers

- None

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ANNUAL GOVERNANCE STATEMENT

2023

To be approved by
Corporate Governance and Audit Committee
25th September 2023

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 2022, our framework of internal control has continued in place at the council for the year ended 31 March 2023 and up to the date of approval of this Interim Annual Governance Statement. 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	Cllr M France-Mir	Cllr J Lewis
Chief Officer Financial Services & Section 151 Officer	Chair Corporate Governance and Audit Committee	Leader of Council

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.

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.

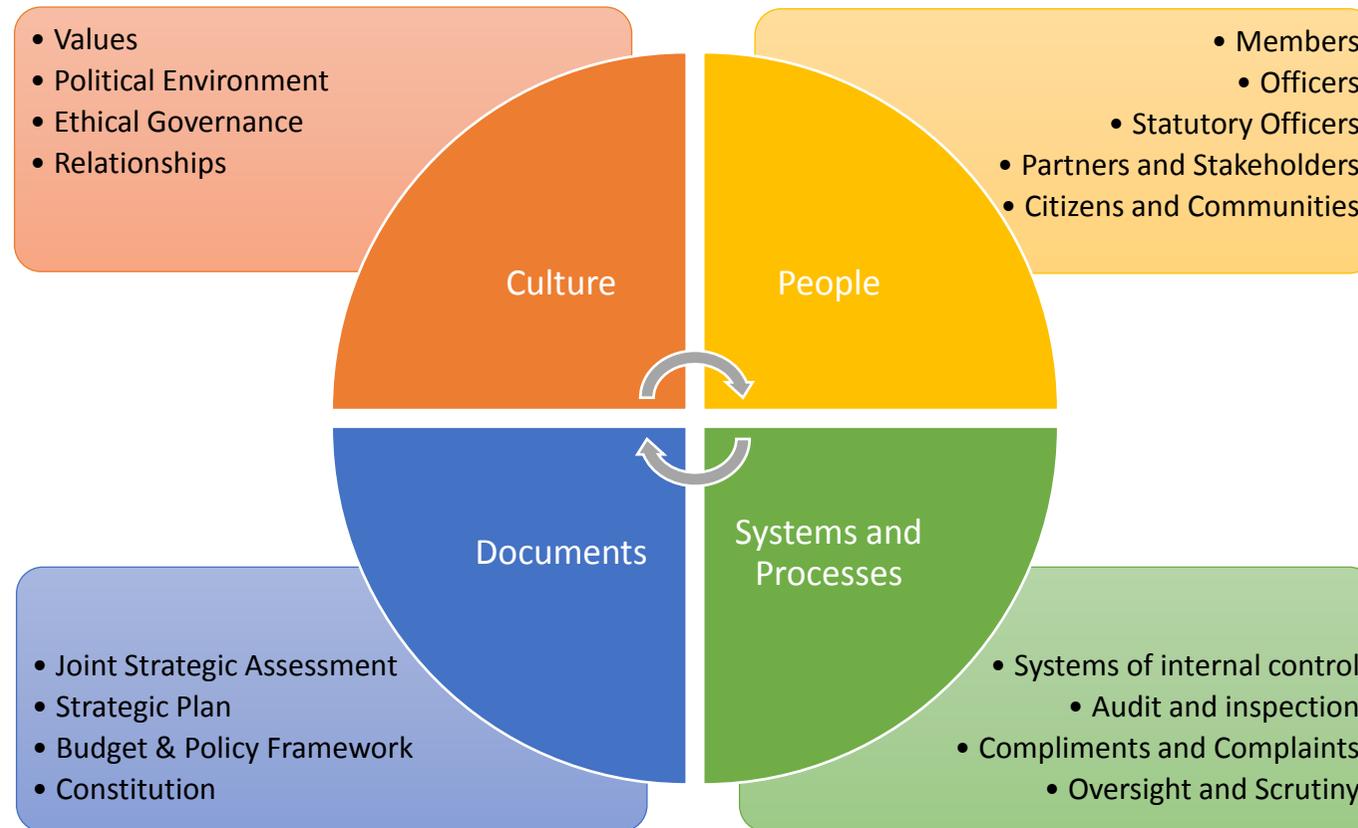


- 7) These governance principles are supported by commitments which enable us to direct and control our activity to achieve our Best City Ambition: Tackling Poverty and Inequality. They bring together the systems, processes, and values and behaviours in place across the council by which we plan and deliver 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

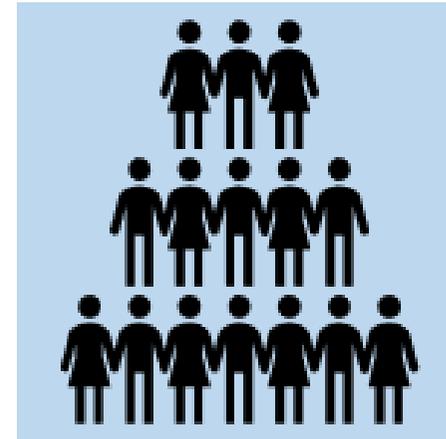
8) We have in place a variety of arrangements through which we give effect to our Code of Corporate Governance. These governance arrangements are a combination of the culture, people, documents, and systems and processes which together direct and control the council's activities, as demonstrated at Figure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

Figure 1 Governance Arrangements



People

- 9) Our organisational plan “Being Our Best”, approved by Executive Board in June 2023, is designed for all managers (more than 2000 across the council) to support their staff to be their best. The plan, which focuses on our values and refreshed behaviours, sets out four expectations of all appraising managers and our five interdependent change priorities, together with a guide to the resources available to managers to deliver against these. This is channelled through the communication and engagement framework.
- 10) 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. We use our regular staff surveys to monitor this.
- 11) Officer remit and accountability is clearly structured, communicated and monitored through delegation and sub-delegation arrangements, appraisal objectives and regular supervision.
- 12) 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 statutory requirements are complied with, and the Monitoring Officer and Chief Finance (S151) Officer are afforded the resources, access and opportunities required to fulfil their roles.
- 13) We have well established arrangements for information management and governance overseen by the officers designated as Senior Information Risk Owner (SIRO), Data Protection Officer (DPO) and Caldicott Guardian.
- 14) In addition, where no other officer is appointed, 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.
- 15) We have appointed a Freedom to Speak Up Guardian encouraging people to speak up with any concerns around working practices.
- 16) Our relationship with partners, stakeholders and citizens is characterised by our values which embrace openness, engagement, transparency, and accountability.
- 17) 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.
- 18) 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.
- 19) 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

- 20) We operate a 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.
- 21) 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.
- 22) 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.
- 23) Our arrangements for treasury management comply with The Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management and the Prudential Code.
- 24) 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.

2 - OUR GOVERNANCE FRAMEWORK

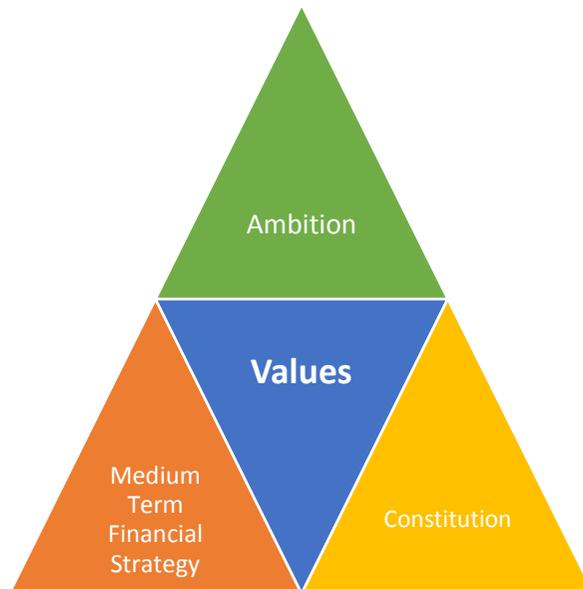


25) We have established arrangements for risk and resilience which work to identify, mitigate, and manage risk at corporate, directorate, service, and project level. We recognise that whilst risk management supports the delivery of our strategic ambitions, this framework cannot eliminate all risk to the achievement of policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

26) We have established arrangements for overview and scrutiny and have appointed five scrutiny boards with remits defined in Article 6.

27) 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.

Documents



28) Our Joint Strategic Assessment (JSA) was updated in 2021 as part of a three yearly cycle, 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.

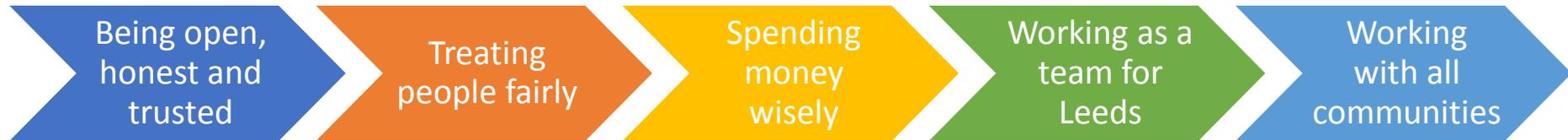
29) Our Best City Ambition, adopted in February 2022, highlights the city's mission to tackle poverty and inequality, and sets out the three pillars approach which flows through the city and council's wider strategic framework including through the Health and Wellbeing Strategy, Inclusive Growth Strategy and enhanced Climate Action Plan which draws together relevant cross cutting priorities and objectives.

30) The Team Leeds approach set out in the Best City Ambition provides an important set of principles for partnership working, 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 includes useful check and challenge to ensure we are applying it consistently and going further where we can.

- 31) 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.
- 32) Through the adoption of budget principles in respect of capital and revenue budgets, we have ensured a robust and accountable approach to budget management, closely aligned to the principles of CIPFA's Financial Management Code (2019).
- 33) 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.
- 34) Our budget is set annually and monitored regularly to ensure delivery of our strategic objectives.
- 35) Our Constitution, which is reviewed annually, is published in the library on our website.

Culture

36) Our culture is framed by our five values.



- 37) 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.
- 38) We have Codes of Conduct for Members and officers which, together with several 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.
- 39) Our ethical governance arrangements are supported by a robust suite of counter fraud and corruption arrangements, including a whistle blowing policy under which anyone, including members of the public can report concerns.
- 40) We have a culture of continual improvement, celebrating our achievements but being ever mindful of the risk of complacency and as a result we continually review the arrangements in place to identify opportunities for growth, development, and improvement, whilst balancing these with the need to make proportionate use of our resources.
- 41) 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.
- 42) We recognise the unique nature of the political environment in local government and expect and encourage a relationship of mutual trust and respect between all Members and officers as set out in the Protocol on Member/Officer Relations.
- 43) 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, for example including an Opposition Member on Executive Board to provide meaningful challenge to Executive decision making.
- 44) 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.
- 45) Clear and embedded arrangements for the publication of key decisions enable effective democratic oversight of decisions taken by officers.
- 46) Regular performance reporting in relation to key strategies ensures effective accountability of those in operational control.

3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

Assurance approach

- 47) 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.
- 48) 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.
- 49) Where the review of internal control has identified opportunities for improvement which have captured these in an action plan set out in part 5 of this Statement.

First line of assurance - operational and managerial oversight

- 50) We seek confirmation from those with operational and managerial responsibility that our system of internal control is effectively embedded.
- 51) Our Survey of Internal Control was shared with 129 officers with managerial responsibility at tier 3 and above and received a response rate of 93%. 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 actual and/or perceived weakness, as well as suggesting opportunities for improvement.
- 52) Quantitative and qualitative analysis of survey responses has been completed and provides assurance that from an operational perspective, governance arrangements appear to be embedded and effective. However, to guard against the risk of complacency, where opportunities for further improvement have been identified these have been referred to the owner of specialist oversight in relation to the relevant system of internal control for consideration.

Second line of assurance - specialist oversight and compliance

- 53) Those with specialist oversight and compliance responsibility provide assurance that arrangements are up to date, fit for purpose, embedded, and routinely complied with.
- 54) 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.
- 55) 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 oversight, knowledge and responsibility.

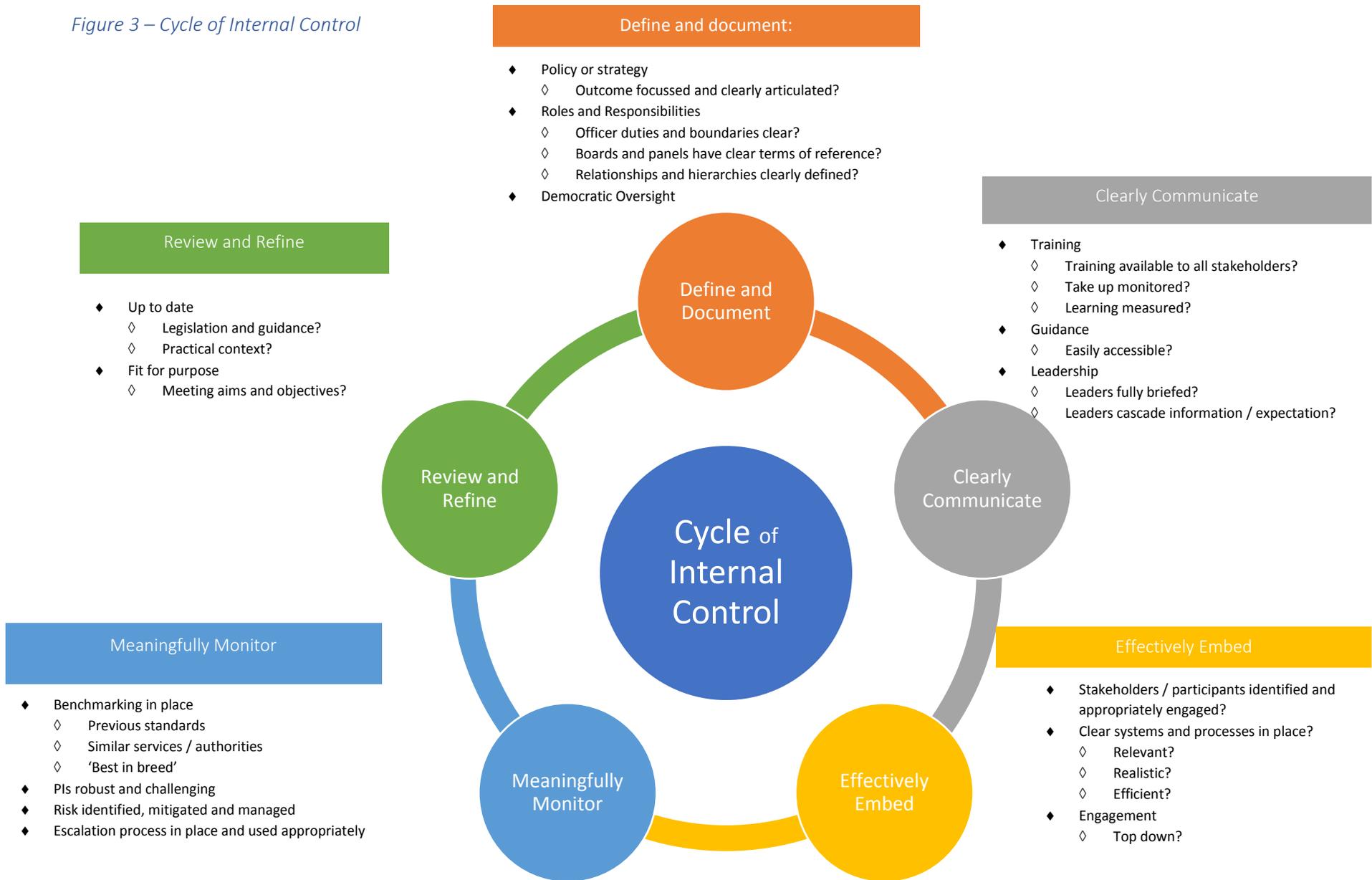
3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

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

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

Internal Audit

57) In accordance with the Public Sector Internal Audit Standards⁴ (PSIAS) as the Council's designated Chief Audit Executive⁵, the Head of Internal Audit delivered their annual internal audit opinion and report to Corporate Governance and Audit Committee in July 2023. This opinion for 2022-23 stated that:

The combination of audit work, including specific assurance reports and other auditing activities undertaken for the delivery of the 2022-23 Internal Audit plan, leads to a conclusion that the internal control environment (including key financial systems, risk, and governance) is well established and operating effectively in practice.

.....

*As a result, a **satisfactory** overall opinion for 2022-23, based on the audit work detailed within this report, including both a range of audits and other value-adding activities.*

58) The Public Sector Internal Audit Standards (PSIAS) require a quality assurance framework to be established. The latest external review of our quality management system was undertaken in November 2022. The assessment confirmed that our arrangements continue to conform to the ISO quality management standards and certification was successfully awarded for a further 3 years. These arrangements have met ISO certification since 1998.

59) The Internal Audit Service provides regular 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

⁵ Please note that for 2023-24 the Senior Head of Internal Audit, Corporate Governance and Insurance will be the Council's designated Chief Audit Executive.

3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

External Audit

- 60) 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, and again for the period from 2023/24 to 2027/28. 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 Strategy and Resources in addition to the Chief Officer Financial Services. Additional meetings are arranged as necessary throughout the year.
- 61) The approved draft audit opinion 2021-22⁶, considered by Corporate Governance and Audit Committee in July 2023 anticipates an unmodified 'clean' audit report, the draft audit opinion states that:

In our opinion, the financial statements:

- *Give a true and fair view of the financial position of the Authority as at 31 March 2022 and of its expenditure and income for the year then ended.*
- *Have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2021/22; and*
- *Have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.*

- 62) Under the National Audit Office (NAO) Code of practice, the external auditor is required to consider whether the Council has put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources. Auditors are required to report their commentary on the Council's arrangements in relation to financial sustainability; governance; and improving economy, efficiency, and effectiveness.
- 63) The draft conclusions relating to going concern for 2021-22 state:

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Authority's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue

⁶ The External Auditor's review for 2021/22 is currently a work in progress, it is anticipated that the External Auditor will bring their findings to the Corporate Governance and Audit Committee in September 2023.

3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

External Inspection and Peer Review

- 64) 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.
- 65) Peer review arrangements provide informal independent assurance in relation to specific services. Leeds welcomed a peer review from the Local Government Association Corporate Peer Challenge in November 2022. The Executive Summary to the findings report states

Leeds City Council is a very well-led, ambitious, and collaborative council, a beacon of best practice, delivering for and with its communities, partners, and stakeholders. A uniform love, passion and ambition for the city shines through the organisation and through its many partnerships. Members, staff, stakeholders, and partners speak of their enthusiasm of working in and with the council for the benefit of the city, the region and beyond.

- 66) All recommendations and findings from this review were accepted and an initial action plan presented at the February 2023 Executive Board. A follow-up peer review is to take place on 11th September 2023.

Ombudsman

- 67) 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.

Democratic Oversight

- 68) 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

- 69) 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

3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

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.

70) 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 arrangements to embed the Best City Ambition, Estate Management arrangements, and integration of the council's Civica CX system.

Standards and Conduct Committee

71) 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

72) 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.

73) 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.
- 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.

74) The Corporate Peer Challenge report noted that:

Councillors and officers feel that scrutiny is respected and the approach and work of the 5 Scrutiny Boards adds value to council decision making. The scrutiny function is well-resourced, being supported by 3 full time equivalent officers. Two of the Boards are chaired by opposition councillors. The focus of scrutiny activity has clear links to the city's priorities as stated in the Best Council Ambition and on issues which local people would recognise as significant to their daily lives.

3 - HOW WE HAVE REVIEWED OUR GOVERNANCE FRAMEWORK

Executive Board

- 75) 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 can monitor the way in which decisions meet policy objectives, are open and inclusive, and reflect relevant risks.
- 76) 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;⁷ 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.
- 77) The Executive Board carries out performance monitoring through receipt of service specific (including Locality Working, Tackling Inequality and Disadvantages in Communities: Locality Working) and corporate performance reports (including regular Financial Health Monitoring reports and annual reports on both Equality Improvement Priorities, 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.
- 78) Where specific issues are raised in relation to the council's governance arrangements Executive Board can refer matters to Corporate Governance and Audit Committee for consideration.

Full Council

- 79) In addition to its role in holding the Executive to account, Full Council receives the annual reports of key committees⁸, enabling it to hold them to account for the effective discharge of relevant council functions.
- 80) Arrangements are in place to enable the receipt of formal reports of Statutory Officers as necessary.

⁷ Relevant Scrutiny Boards must be consulted on Budget and Policy Framework as part of their development.

⁸ 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

81) 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 line with our ongoing culture of continuous improvement and the continuing response to the financial challenge:

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

82) The Annual Report of the Monitoring Officer, received in March 2023 by Standards and Conduct Committee, confirmed that:

- all Councillor's had received training in relation to the Councillor Code of Conduct, with advice and training provided on a 1:1 basis where specific issues have emerged during the year.
- the Monitoring Officer has supported Members of the authority (and of Town and Parish Councils) to meet their obligations in respect of the registration and notification of interests.
- the Monitoring Officer has operated and reviewed the complaints process, recommending no changes be made; and
- Full Council has appointed a second Independent Person effective from 1st April 2023.

83) In 2022, Leeds City Council became 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. We have also appointed a Head of Projects Equality, Diversity, and Inclusion (EDI) responsible for driving the Council's priorities in this area.

84) There has been a Council-wide rollout of Equality and Diversity Training for all appraising managers as part of the "Be your Best by bringing your whole self to work". EDI training is core to the LCC Values and Behaviours. This training is focused on making everyone who works for the Council feel included and valued as well as carrying out our city role. Be your Best on EDI is developing and supporting all LCC managers

4 - EFFECTIVENESS OF ARRANGEMENTS

to build inclusive teams and a work culture that is fair, celebrates difference, values all, eliminates discrimination and helps everyone to be their best.

85) An independent review of Organisational Culture by Internal Audit has been completed which provided increased focus on the organisational values and behaviours and the actions being taken to embed these across the organisation.

Counter Fraud and Corruption

86) We have reviewed and updated the Anti Money Laundering Policy and created a policy on a page. Throughout the year we have reminded staff of the counter fraud policies and how to raise concerns. We have promoted the Fraud Awareness Training package which is available to staff on the Performance and Learning System, including encouraging managers of staff with no digital access to present this at team meetings. A fraud awareness training package has also been developed specifically for schools.

87) The Chair of the Corporate Governance and Audit Committee has been our Counter Fraud Champion, and through the inclusion of forewords in our communication updates, has helped to raise the profile of the policies, the training available and key fraud risks. We have worked together, with other colleagues such as the corporate risk lead, to encourage ownership of fraud risks and controls throughout the authority. We have ongoing liaison with the Freedom to Speak Up Guardian, which ensures appropriate sign posting and action of concerns raised, and continuing dialogue helps to ensure that Internal Audit are appraised of any risks or control weaknesses which would necessitate audit input.

88) We continue to review the outputs of the National Fraud Initiative data matching exercise, and we are developing our use of data analytics to identify potential instances of fraud, in addition to undertaking 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

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

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

90) An external review of the Contact Centre resource planning and forecasting practices has been undertaken as well as enhancing our performance management and reporting framework.

91) We have established strategic and operational Cost-of-Living response structures to ensure those accessing our services receive a consistent message and assistance. Executive Board have received a series of Cost-of-Living reports.

92) Our Community Hubs and Libraries continue to deliver face-to-face and telephone appointments. We have reviewed our “One Team” approach with face-to-face customer services to better manage customer access.

Engagement tools

93) A review has been completed into the effectiveness of the Council’s online engagement platform(s), led by Information and Digital Services (IDS) with strong input from Intelligence and Policy. This is exploring a way to enhance or expand provision, whilst reducing costs, through more efficient approaches to procurement and licensing, among other issues.

4 - EFFECTIVENESS OF ARRANGEMENTS

94) There have been positive engagements with Strategy and Resources Scrutiny Board about the potential to improve the governance around consultation and engagement. There is an agreement to continue the dialogue in future years.

95) There have also been iterative improvements to the Consultation and Engagement Toolkit on Insite.

Partnerships

96) We have used an adapted Boston Matrix approach to understand our key relationships with partners at a corporate and directorate level and to plan the way in which we can work through these to achieve the city ambitions. We will refresh and review our key partners using this approach over Summer 2023.

97) We have promoted the partnership governance and risk checklist and guidance via Inclusion on a Risk Prompt Checklist circulated to all Directorate Management Team from February 2023 onwards.

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

98) The Best City Ambition was adopted by Full Council in February 2022 and has been reviewed using a set of 18 interim key performance indicators during a transitional period. These are to be replaced with a medium-term progress monitoring framework including the Social Progress Index (SPI).

Medium-Term Financial Strategy.

99) 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 the ongoing cost of living crisis, high inflation and interest rate rises, and significantly increasing demand-led cost pressures (especially within social care) – 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

4 - EFFECTIVENESS OF ARRANGEMENTS

level of reserves available to deal with any future unforeseen circumstances. This requirement underpins the Council's Medium-Term Financial Strategy 2024/25 – 2028/29 which was agreed at Executive Board in September 2023.

100) Recognising the challenge of bridging the estimated budget gaps for the period of the Strategy, whilst at the same time seeking to ensure that the Council's budget is robust, resilient, and sustainable, another cross-council savings programme has been established, building on the "Financial Challenge" savings programmes carried out over the last three years. The programme is in place to identify robust, realistic, and deliverable budget savings proposals for Member consideration, with support provided across Support Services around service reviews. Progress against the delivery of approved savings is included in the monthly financial health reporting to Executive Board.

Pre-Decision Scrutiny

101) Our Scrutiny Boards undertake pre-decision Scrutiny ensuring openness and transparency in our arrangements. Our Scrutiny Boards have

- Provided collective observations on proposals in relation to the Understanding of the Cost of Living 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 refresh of the Children and Young Peoples Plan and Leeds Health and Wellbeing Strategy
- Advised in relation to the adoption of strategies and policies including Local Integrated Care Board Arrangements and a Reducing Gambling Review.

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

102) We have developed sample checking arrangements to ensure that officer decisions include relevant, timely information and comply with decision making framework requirements. No significant issues have been identified.

4 - EFFECTIVENESS OF ARRANGEMENTS

Planning Control

- 103) A thorough review of several key documents has been completed including:
- Chief Planning Officer's Sub-Scheme of Delegation was reviewed in Spring 2023 and resulted in a number of changes to provisions, strengthened provisions around tree applications and brought consistency to job titles across the service.
 - Planning Code of Good Practice for Members was reviewed in Spring 2023 and some amendments were made to increase clarity to some processes. This will be presented to the Joint Plans Panel in September 2023 for consultation.
 - A review of the Public Speaking Protocol was reviewed in Spring 2023 and some amendments were made to increase clarity of some processes and will be presented to the Joint Plans Panel for consultation in September 2023.
 - Completion of the review of Local Enforcement Plan and publishing on the Leeds website in accessible format.
- 104) A review has been completed of the process for all officers across Planning and Sustainable Development regarding declaration of interest and update and re-circulation of the note for officers on this matter.
- 105) The Planning and Sustainable Development's privacy notice has undergone a significant overhaul, providing greater clarity for the public on how their data is being used and processed.
- 106) Use of digital platform for the compulsory member training to ensure members can access the training more easily, at the convenience if they are unable to attend the virtual sessions and monitoring of completion of the training to ensure compliance by all those who are required to complete.
- 107) The Householder Protocol has been further refined to include retrospective applications, in the interests of clarity and consistency.

Procurement and Contract Management

- 108) The Council's Contract Procedure Rules (CPRs) have been subject to an annual review and refresh.
- 109) The Scheme of Delegation has been updated to clarify delegation to the Directors of Strategy and Resources (with sub-scheme to Head of Procurement and Commercial Services) includes responsibility for "setting, supporting and monitoring the Council policies and procedures for managing ...contract management and commercial activity".
- 110) Significant progress has been made in develop of a Council-wide approach to contract management with a view to ensuring that the processes are user friendly, efficient, and effective for all scales of procurement activity.
- 111) Work is in progress to analyse opportunities for greater use of technology to enable systems to be more user friendly, efficient, and effective.
- 112) 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 (P2P) and from the LGA peer review of procurement and commercial

4 - EFFECTIVENESS OF ARRANGEMENTS

arrangements. Actions are designed to ensure compliant procurement activity, to deliver value for money in relations to external spend, and to have the capacity / capability to be effective. Actions to date include:

- New e-procurement platform
- 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.

113) There has been development of additional corporate resource proposals to support the services' procurement and commercial activity with a view to delivering savings in response to the Council's financial challenge and the delivery of service transformation.

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

114) Key performance indicators are reviewed, monitored and managed by directorate leadership teams on a quarterly basis. Concerns are escalated to corporate leadership team, who also consider corporate performance indicators on a quarterly basis. We plan to focus reporting to Corporate Leadership Team in order to improve their ability to more closely monitor the dynamic risk and performance environment.

115) Scrutiny Boards provide democratic oversight through bi-annual reporting of relevant key performance indicators within the remit of the Board. An annual dialogue with each Scrutiny board Chair ensures that the indicators received are relevant and reflect democratic priorities.

4 - EFFECTIVENESS OF ARRANGEMENTS

Risk and Resilience

- 116) Work has been undertaken in conjunction with the Resilience and Emergencies Team to consider the impact of heatwaves and power outages on our critical services (linked to the corporate risks of major incidents in the Council / City).
- 117) There have been ongoing challenges regarding staff resources (capability) “single point of failure” and succession planning for risk management, i.e.: the Intelligence and Policy Manager has a formal risk management qualification.
- 118) The Resilience and Emergencies Team Manager became a member of ALARM (a not-for-profit organisation for members with responsibility for (but not limited to) risk, insurance, business continuity, emergency response, governance, health & safety, assurance, audit and counter fraud. Membership provides education, training, guidance, networking, and industry recognition for best practice across risk management and related services.
- 119) Emergency Planning Officers within the Resilience and Emergencies Teams have taken on operational duties regarding Business Continuity Plans, e.g.: reminding plan owners and key contacts about the annual updates and dealing with any queries about the plans and their content. The Intelligence and Policy Manager also attends a Local Resilience forum from which information is shared and progress with action on Business Continuity Management and the Business Continuity Plans.
- 120) Work is ongoing to embed reporting of Risk and Resilience at Directorate Management Team level, where risk, emergency planning and business continuity are all included in a single report for each management team.
- 121) Responsibility for administering the update of the corporate and directorate risks for Communities, Housing and Environments Directorate have been de-centralised from the Intelligence and Policy Team back to the directorate. Close links are still maintained between both services ensuring that risk management information and updates are shared.

Financial Planning

- 122) The Budget Accountability Framework for senior officers and budget holders has been strengthened with the Chief Officer (Financial Services) attending Directorate management teams to reinforce the key aspects of the framework and subsequently with Finance Business partners also ensuring the framework’s requirements are communicated fully at a more localised level. In addition, the framework has been strengthened with formal budget sign-off arrangements for budget holders and the requirement to ensure that standardised budget roll-out packs are received by all budget holders.
- 123) During 2022/23 cross-directorate multi-disciplinary Task and Finish working groups have worked with services projecting overspends to support them to reduce cost pressures. To monitor and identify progress on these working groups, savings action plans are developed to record pressures and proposals to monitor improvement.

4 - EFFECTIVENESS OF ARRANGEMENTS

124) Our Core Business Transformation programme is ongoing and 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. It is anticipated that this programme will be rolled out by April 2024.

Information Management and Governance

- 125) The Council’s Data Protection Impact Assessment Process has been reviewed, will utilise the Power Apps functionality and will go live in late Autumn 2023.
- 126) The complete suite of Information Governance Policies and Protocols has been mapped out for complete visibility and rationalisation. This will feed into the Council’s Corporate Policy Refresh through which a Policy Management System will be developed.
- 127) Training has been delivered to all Information Asset Owners across the organisation updating them on their responsibilities.
- 128) A project to review the Council’s Information Asset Register has been instigated and the register will be expanded to provide better information governance compliance and business intelligence.
- 129) A review of how the Council implements Information Risk Management was undertaken with the Council’s Intelligence and Policy Manager.
- 130) Phase 1 of 3 of the Council’s review of its Information Request Process was completed and has resulted in improvement to performance whereby the Council is currently meeting its current KPI.
- 131) The Council’s Information Management Board was reviewed and transitioned to an Information Assurance Board.
- 132) A review of the workload management was instigated and is ongoing to make the service more efficient to cope with demand and provide a higher standard of service to the public and Council Services.

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.

4 - EFFECTIVENESS OF ARRANGEMENTS

Estate

133) 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 the West Yorkshire Combined Authority's Public Estate partnership of which the Council is a member.

Officer Capacity

- 134) 'Being Our Best – our organisation plan for 2023 onwards' sets four clear expectations for our appraising managers: live the council values and behaviours; lead your teams to be their best; engage in the Be Your Best Manager programme; and influence and deliver the changes affecting us all. Managers will be supported through the Be Your Best Manager Development Programme.
- 135) In addition to ensure we continue to evolve to meet the ongoing financial and demand pressures, Being Our Best identifies five interdependent cross council change priorities to ensure we modernise as an organisation: improving efficiency in how we do business in the council; improving our digital offer; improving how we serve customers; improving how we work with people and families; and improving the coordination of our services locally.
- 136) As part of the CBT Core HR & Payroll tender, we are actively looking for solutions that will aid a better collection of EROI information and manager compliance with review following an audit in 2022/23.
- 137) The Employment Policy framework has been reintroduced (following covid).
- 138) We are delivering a 5 step EDI training process with managers, and a culture change programme to embed our values led approach to equality, diversity, and inclusion in the organisation. These began in 22/23 and are continuing throughout 23/24 with clear expectations set by managers.
- 139) We began the delivery of 'Be your Best' training available to new and existing managers to help upskill them around our values and approach to management. The new leadership and management development framework has been rolled-out which builds on established high quality learning opportunities, and is structured into three parts, core, self-directed, and community-led. The framework supports and enables leaders and managers to be their best in changing times, evidenced through leaders and managers who are capable, confident, and compassionate in their roles.
- 140) We have introduced a new and refreshed corporate induction, with representation from the political and officer leadership to all new starters.

4 - EFFECTIVENESS OF ARRANGEMENTS

- 141) The Recruitment and Resourcing team have been carrying out a review of the Recruitment and Selection Toolkit for recruiting managers. The toolkit covers the end-to-end recruitment process from seeking sign off for the vacancy through to onboarding the preferred candidate. This will ensure that managers are aware of what good recruitment practice looks like, help managers make good recruitment decision and provide various options for the advertisement of opportunities.
- 142) 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 update note, and a weekly all staff vlog or email from the Chief Executive. The Chief Executive has participated in several visits to engage directly with teams. A weekly manager email communicates key issues to all managers.
- 143) Similarly, we continue with our learnings from the post-pandemic external communications strategy in the form of regular emails from the Chief Executive and Leader of the Council shares key messages with elected members in addition to approx. 600 partners and stakeholders across the city.
- 144) We are continuing to partner with the Chartered Institute of Personnel Development (CIPD) to understand more about our people-related activities using the “CIPD People Impact Tool”. The tool offers insight into the current impact of the people activities in the organisation, informs us what is working well and provides an action plan for the future. This helps to both ready the service for Core Business Transformation and to assess the impact of the HR service and the People Strategy.

Member Development

- 145) During 2022/23 an improved offer for Members has included improved communication and access to a wider range of dates for the training sessions in formats that are easier to access, these include links to external partners/online training offers and in-person training where that is the most appropriate method of delivery.
- 146) There has been the delivery of further enhanced Member Induction programme, EDI training for all Members, a continued focus on Member safety, local government finance and funding, Education, Health and Care Assessments and Skills training for Committee Chairs.
- 147) There has been continued focus on Planning and Licencing training to ensure compliance with the requirements of the Constitution (in accordance to Article 8 Planning Code of Good Practice and Article 8A Licencing Arrangements respectively).
- 148) There has been continued delivery of the Member-led Induction Scrutiny Training (led and delivered by Opposition Scrutiny Chair) which is a popular approach with Members.
- 149) The Complaints procedures for the Members Code of Conduct have been reviewed and amended. There has also been an appointment of an additional Independent Member to support the Standards and Conduct Committee.

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

150) 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.
- Add value to policy development, including the statutorily required call-in mechanism.
- Review and scrutinise the performance of other public bodies in the areas 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)

151) Our scrutiny arrangements have been further improved 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.

152) Further scrutiny can be demonstrated by receipt of various reports received at scrutiny boards through the year, including Safeguarding : the notification of arrangements within the Safeguarding partnership at Children and Families, Gambling Harm at Community Housing and Environment, 100% Digital Infrastructure at Infrastructure, Investment and Inclusive Growth, Dentistry at Adults, Health and Active Lifestyles, and Equality, Diversity and Inclusion (EDI) at Strategy and Resources scrutiny boards.

4 - EFFECTIVENESS OF ARRANGEMENTS

- 153) During 2022/23, in conjunction with Scrutiny Board Chairs, work has been carried out to review the way in which performance data is presented to Scrutiny Boards. From January 2023 a new format of performance reporting has been used to more directly link to the three pillars of the Best City Ambition.
- 154) A joint report was provided to Executive Board in February 2023 to set out the conclusions and recommendations of all five Scrutiny Boards in relation to the proposed budget. The Scrutiny Boards jointly welcomed the publication of Business-as-Usual savings, as recommended in February 2022, alongside the budget proposals. This increased transparency strengthened the budget consultation (which is required under the Budget and Policy Framework), and the Boards have recommended this approach continues in future years.

Internal Audit

- 155) Work has been continuing in relation to the Recommendation Tracker and its roll-out across the directorates. The Recommendation Tracker has been developed to provide assurance that the high and medium priority recommendations raised during Internal Audit reviews are implemented by the service, the details are entered to a Recommendation Tracker to which key directorate personnel have access to update progress against those recommendations during their implementation process.
- 156) The new Internal Audit Data Analytics Strategy 2022/25 was received by Corporate Governance and Audit Committee in February 2023 and has been used to inform greater use of data analytics to provide key assurances.
- 157) Increased support has been provided to emerging and transformational projects in addition to audit and assurance work. Increased support has also been provided to Integrated Digital Service (IDS) to address concerns that have been raised in relation to governance and decision making. Work is ongoing with the service to strengthen these arrangements.

Ombudsman

- 158) We have engaged with Ombudsman investigations and seek to learn from findings. For example:
- a) In September 2022, Executive Board received a report from the Director of Adults and Health informing the Board of the Local Government and Social Care Ombudsman's findings and recommendations, as contained within a public report, in respect of a complaint made against the Council regarding the standard of residential care provided to an individual and charges made for care. The report provided an update on, and assurance regarding the effective actions which the Council was taking in response to the Ombudsman's recommendations, as detailed within the associated Action Plan.
 - b) due to adverse findings in relation to a small number of planning cases during the year, we have made changes to system and processes in the interests of good governance and transparency and to mitigate the changes of reoccurrence, these included:
 - Update of the Local Enforcement Plan on the circumstances when CCTV can be used as evidence in investigations.

4 - EFFECTIVENESS OF ARRANGEMENTS

- New process ensuring applicants provide a summary of the material changes in minor material amendment applications.

External inspection

- 159) In November 2022, Leeds hosted the Local Government Association (LGA) Corporate Peer Challenge (CPC). Most Councils have a Peer Challenge approximately every five years, with the last one in Leeds taking place in 2016. The outcome of the CPC was received in December 2022 and all findings and recommendations were fully accepted. An initial action plan was presented in February 2023 Executive Board which informed Being Our Best – our organisational plan adopted in June 2023. The action plan will support the provision of evidence for the follow-up visit from the Peer Challenge team expected in September 2023.
- 160) We are preparing to host the Information Commissioner’s Office for a consensual audit in the Autumn / Winter 2023.

2022 Action Outcomes

- 161) We have monitored the actions identified in the 2022 Annual Governance Statement and those action identified as “in progress” from the 2021 Annual Governance Statement and include at Annex 1 to this Statement a summary of the outcomes in relation to each of these.

2023 Action Plan

- 162) We have considered learning arising from the annual review of internal control, the peer review, and an assessment of the council’s position against the recent DLUHC consultation draft best value guidance to frame the 2023 action plan included at Annex 2 to this Statement.
- 163) Progress against the actions identified will be reported in the 2024 Annual Governance Statement.

Annex 1 – 2022 SUMMARY ACTION PLAN - 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.		
Organisational Culture		
<p>The Chief Executive has requested an internal audit review of Organisational Culture to offer a view on</p> <ul style="list-style-type: none"> • The actions taken to embed the council’s values and behaviours across all services and activities. • How we assess the extent to which values and behaviours have been embedded; and • How our values and behaviours shape the culture of the organisation. 	<p>The Internal Audit review concluded in March 2023. Recommendations have been made which are aligned with the services intended plans to carry out work in 2023/24 in areas including:</p> <ul style="list-style-type: none"> • the development of the organisational plan, • leadership and management framework, • appraisals review, • the continual review of pan authority communication, • the Core Business Transformation programme addressing staff not digitally enabled; and • staff access to their key employee information. 	Complete
<p>We have requested a review of arrangements in place to manage the risks associated with employee outside interests.</p>	<p>The Internal Audit review was completed September 2022 Recommendations led to plans to review and embed the Employee Outside Interest policy throughout the employee life cycle, publishing declarations reintroduced, annual high risk post data capture, recording and retention to be refined and EOI risk added as prompt on the risk register</p>	Complete
Ethical conduct of Member:		
<p>We will progress a process for the recruitment and induction of a new Independent Person.</p>	<p>A recruitment process has been undertaken and an Independent Person was appointed for a period of two years, beginning on 1st April 2023. There is an option to extend this appointment for a further two years.</p>	Complete
Fraud & Corruption:		
<p>We will review and further embed our communication plan to raise awareness and understanding of the council’s counter fraud arrangements, policies and strategies including in particular:</p> <ul style="list-style-type: none"> • whistleblowing arrangements • Anti-bribery and anti-money laundering arrangements • The Counter Fraud Strategy • Fraud awareness training including the provision of bespoke sessions. 	<p>We have undertaken comprehensive reviews of the control environment to assess the adequacy of counter fraud arrangements. We have rolled out our fraud awareness training to schools via the Leeds for learning platform, reviewed and refreshed the Anti Money Laundering Policy, and we will continue to review and refresh the counter fraud communication and training plans. We will continue to develop the counter fraud reporting to the CGAC, plus hold regular meetings with the FTSUG and colleagues from across the council to share knowledge of key fraud risks.</p>	Complete (Arrangements in place)

Annex 1 – 2022 SUMMARY ACTION PLAN - OUTCOMES

Actions Identified	Outcomes	Status
<ul style="list-style-type: none"> Strengthen working arrangements with Freedom to Speak Up Guardian (FTSUG), Counter Fraud champion and the key counter fraud contacts within the Council. 		
Principle 2 - We will be open and engage with local communities, service users and our other stakeholders.		
Customer Contact		
In connection with the locality asset review, we will review and restate the Community Hub / Library proposition to deliver further services from sites.	Work is ongoing and now linked to the corporate work being done on locality asset rationalisation and locality working. The aim is to move towards more integrated, front-facing public service buildings within localities and the Community hubs and libraries are central to this.	Complete (Arrangements in place)
Decision Making		
We will review and develop the training provided in relation to the decision-making framework to support officers in decision-making activities.	There is a decision-making toolkit available on Insite and training videos have been produced which are available to all officers on the PALs system. Written guides to decision making have also been provided to all Members, with new Members receiving a copy on induction.	Complete
We will review arrangements from decisions in relation to the receipt of income.	This action will be carried forward into the review of constitutional arrangements to take place in 2023/24	Carry Forward
Consultation and Engagement		
We will continue to improve and signpost towards the Consultation and Engagement Toolkit on InSite for info on best practice methods and approaches.	The Consultation and Engagement Toolkit is available on Insite which is updated as required. Officers are signposted to this, as necessary.	Complete
We will continue to work with IDS to rationalise the number of tools and systems the council procures for online consultation and engagement activity, moving towards a single online engagement hub for the council in the longer term.	MS Teams Planner is available to assist with consultation planning and expert input for this is in development. This is currently in the early stages and is only used internally. The intention is to open up access to external partners once the approach is established across the council.	Complete (Arrangements in place)
Partnerships		
We will develop and implement a communication plan in relation to partnership governance and risk tools.	Partnership Governance and Risk has been added as an item on a recently developed Risk Prompt Checklist that is circulated to all Directorate Management Teams as part of their routine Risk Management quarterly reporting arrangements. This entry prompts these teams to identify any issues or concerns with Partnerships within their remit and escalate these as appropriate. It also includes a link to the Partnership Management Insite page.	Complete (Arrangements in place)
We will develop and implement a plan to further communicate and embed light touch arrangements for partnership governance and risk.		

Annex 1 – 2022 SUMMARY ACTION PLAN - OUTCOMES

Actions Identified	Outcomes	Status
Principle 3 – We will focus our resources on outcomes and ensure council taxpayers and service users receive excellent value for money		
Strategic Framework		
We will develop and deliver an internal communication plan to: <ul style="list-style-type: none"> • Communication a clearer strategic framework for LCC, led by the Best City Ambition • Provide the context for all upcoming strategy reviews, and • Set principles to reduce amount of strategy and focus on fewer but more aligned and impactful strategy documents. 	<ul style="list-style-type: none"> • A report was presented to Strategy and Resources Scrutiny Board on 16th January 2023 on the Council’s approach to corporate communications and consultation and engagement. • A shared calendar is being developed in Microsoft teams of future mass communications. • The implementation of this is ongoing. We have agreed that existing strategies will be reviewed, adjusted and if necessary, challenged as they come up for renewal, rather than generating a large and disruptive additional review job. • The strategic framework of the Best City Ambition focuses efforts on the r cross-cutting three pillar strategies, and a small number of essential thematic priorities: 	Complete
We will develop an externally facing strategy hub to be created where strategic framework above can be clearly outlined, and relevant documents hosted.	This is currently on hold as the council website is yet to be replaced. We are working on whether reformatting the current Strategies and Plans section of the website is an appropriate interim measure to improve what is currently available. The web team is supportive of this so some small adjustments to improve clarity and accessibility are to be made in the coming weeks/months. Longer term plans for the new website remain the same.	Carry Forward
We will review the Best City Ambition in a light-touch way annually, providing opportunities to strengthen connections and keep its profile high.	The 2022 refresh was pushed back given ongoing implementation work. An Ambition update will be received by Executive Board in November or December 2023. This will both provide a refresh of the Ambition and set out with clarity future refresh approach and timetable.	Complete (Arrangements in place)
We will refresh the Leeds Policy Network, supported by the Three Pillars Group, to continue to facilitate connections between Best City Ambition and themed policy/strategy areas.	The Leeds Policy Network holds meetings approximately every two months for a cross section of staff to share updates related the Ambition and the three pillars. Every other meeting is extended to external colleagues.	Complete (Arrangements in place)
Social Value:		
We will continue to implement Procure to Pay review action and will: <ul style="list-style-type: none"> • Amend CPRs to strengthen requirement to include social value in all Council contracts. 	CPRs have been updated to record that a minimum 10% of the evaluation needs to be allocated to Social Value and officers must consider Social Value	Complete
	The commissioners guide, the Social Value toolkit and process documents have all been updated since Social Value Portal (SVP) was removed.	Complete

Annex 1 – 2022 SUMMARY ACTION PLAN - OUTCOMES

Actions Identified	Outcomes	Status
<ul style="list-style-type: none"> Refresh delivery documents & tools to ensure they are user friendly. Further improve connectivity with staff in Procurement and Commercial Service 	Procurement Officers have been given training on the new process and system and also working with SVE (Social Value Engine) on the wider Social Value Communications which will include services areas.	Complete (Arrangements in place)
To review arrangements for delivery and monitoring of social value (as current arrangements with Social Value Portal expire)	A new process has been identified and documentation prepared. Recruitment is ongoing and it is anticipated that the new team will be in place by mid-June 2023 and the dashboard updated to manage performance.	Complete (Arrangements in place)
Principle 4 - We will ensure we have clear responsibilities and arrangements for transparent and effective accountability		
Decision Making:		
We will embed arrangements for the sample testing of key and significant operational decisions taken by officers.	Internal Audit undertake sample testing of 5 key and 10 SODs each month for assurance the report content is sufficient. The key decisions are shared with specialist staff for their comment on the sections related to their area	Complete (Arrangements in place)
Directors will monitor the impact of June 2022 changes to the report template aimed at improving accountability for decisions against the priorities in the Best City Ambition and Three Pillars.	Spot checking of reports is ongoing, with Internal Audit prompting this monthly. Outside of that formal check, more informal arrangements to check and input into reports is being done by the Head of Policy. Evidence from these assurance processes suggests the Ambition has been well understood and decision-making reports are reflecting impact to a good standard. This understanding of the Ambition and its relevance to the council's work was also reflected in the 2022 LGA Peer Review.	Complete (Arrangements in place)
We will continue to consider our informal governance arrangements (panels, boards, groups) to ensure that they are able to appropriately influence and add value to our decision making.	This work remains an ambition, but has not progressed in a large-scale way due to capacity limitations	Complete (Arrangements in place)
Procure to Pay Review Action Plan (P2P)		
We will continue to progress with P2P stream of Core Business Transformation Programme to procure and implement modern integrated cloud technologies to exploit digital capability, but also to drive down costs and achieve better value for money through efficient and standardised practices, and will:		
<ul style="list-style-type: none"> Review and simplify Contract Procedure Rules (CPRS), procurement documentation and tools to make user friendly and aid self-service. 	CPRs and some supporting documentations have been reviewed and simplified and a user-friendly version created in draft format. This is currently awaiting review by relevant officers. Case for Change also considered for external support in reviewing procurement and contract management documentation.	In Progress

Annex 1 – 2022 SUMMARY ACTION PLAN - OUTCOMES

Actions Identified	Outcomes	Status
<ul style="list-style-type: none"> Develop and embed contract management best practices across the Council 	<ul style="list-style-type: none"> 400+ contract managers have been identified across the organisation. Research has been undertaken to identify best practices in contract management and over 60 staff have now undertaken Foundation training. The contract management module became mandatory training for all awarded contracts in October 2022. A contract management newsletter has been developed and circulated across the council sharing key updates. A Market Sounding Exercise is ongoing to determine what technology is available to facilitate procurement in contract management, with focus on automation, integration, and efficiencies. 	Complete (Arrangements in place)
<ul style="list-style-type: none"> Provide additional, targeted commercial support services to improve commercial skills. 	<p>The trial of the Strategic Commercial Business Partner has been evaluated and determined a success, therefore a proposal to create a new permanent Strategic Commercial Business Partner post assigned to 'Peoples' under Procurement and Commercial Services category management approach has been approved as part of Procurement and Commercial Services authorised restructure.</p>	Complete (Arrangements in place)
<ul style="list-style-type: none"> Improve supplier management and market intelligence to support supplier negotiations. 	<ul style="list-style-type: none"> We have been engaging with potential local suppliers via a new comms and marketing plan. We are providing potential suppliers with training, support, and guidance regarding bidding for public contracts. We have undertaken work to understand the barriers to bidding for Council contracts. External platforms like Tussell intelligence platform can assist us in gaining a better understanding of our market expenditure. This understanding will be valuable when we need to negotiate with suppliers in the future. By using the platform to gather expenditure data that can be across different markets and regions, will provide an insight about local suppliers, we will be able to identify potential suppliers and understand the council's position in the market. This knowledge will put us in a better position to engage with potential suppliers, negotiate contracts, and ultimately provide better services to the citizens of Leeds. 	Complete (Arrangements in place)
<ul style="list-style-type: none"> Review and update Procurement Strategy and processes when Procurement Bill enacted to ensure compliance with the new regulatory regime. 	Carried forward pending implementation of the new Procurement Bill.	Carry Forward
Principle 5 - We will take informed and transparent decisions		
Performance Management		

Annex 1 – 2022 SUMMARY ACTION PLAN - OUTCOMES

Actions Identified	Outcomes	Status
We will review the Best City Ambition performance framework.	<ul style="list-style-type: none"> A mapping exercise and review of the council’s strategic framework has been undertaken. Discussions with Executive portfolio holders about all the strategies that fall within their remit and further engagement with Directors and CLT led to an agreement on a revised strategic framework to support the Best City Ambition. Moving forward elected members have agreed to focus efforts on our cross-cutting three pillar strategies and a small number of essential thematic priorities. Framework relates to city outcome-focused strategies. 	Complete
We will work with directorate leadership teams, CLT and scrutiny boards to improve performance reporting, using the resources we have (including Power BI) to best effect by focusing more selectively on the indicators and performance information which can drive improvement and evidence-based policymaking.	Interim key performance indicators have been identified and used to report progress pending development of the medium-term performance framework (to be reflected in 2023 action plan.)	Complete (Arrangements in place)
Risk and Resilience		
We will make refresher training available to all services on all aspects of risk and resilience (risk management, business continuity planning, and emergency planning).	<ul style="list-style-type: none"> Training is tailored to suit the needs of the service requesting it. The scope usually includes what risk is, the benefits of risk management, how to identify and assess risks, options for treating risks, how to develop and maintain a risk register and risk reporting arrangements. One to one training sessions are also available on how to use the Risk Management System to administer corporate and directorate risks 	Completed
We will develop and implement a communication plan in relation to the refreshed corporate business continuity policy and strategy.	<ul style="list-style-type: none"> The main source of risk management information and guidance is available on InSite which contains the Policy and Strategy and toolkit. Membership of this site is determined by stakeholder role. The main source of Business Continuity guidance and information within the council is the Insite Business Continuity Management toolkit 	Completed
We will facilitate risk review sessions with directorate leadership teams.	In Spring 2023, all Executive Board Members were offered the opportunity to have a one-to-one briefing with the Intelligence and Policy Manager on the corporate risks, prior to the finalisation of the Annual Corporate Risk Report.	Completed
Information Management and Governance		
We will develop and deliver a service action plan to: <ul style="list-style-type: none"> Review IMG governance bodies, systems, and processes in relation to information requests; Data 	<ul style="list-style-type: none"> The Council maintained its Public Services Network (PSN) certificate which was achieved in October 2022 which ensures that the Council can continue to share information securely. 	Complete (Arrangements in place)

Annex 1 – 2022 SUMMARY ACTION PLAN - OUTCOMES

Actions Identified	Outcomes	Status
<p>Protection Impact Assessments (DPIA); information security incidents; information risk management.</p>	<ul style="list-style-type: none"> • Significant work has been done on the Internal Audit recommendation to improve the oversight, recording and completion of Data Protection Impact Assessments. In line with the Council’s Digital Strategy work started Dec 2022 with Integrated Digital Services (IDS) to create suitable technology to support the process. New process and software are due to go live in late summer 2023. • Performance in relation to Information Requests has improved from the previous year and with significant changes made earlier in the year performance had reached just under KPI target of 90% in Q2. Consistency had been an issue due to ongoing resource pressures – plans in place to improve this. • Working in conjunction with Risk Management to centrally coordinate the risk which is currently done collectively and added to the directorate registers. 	
<ul style="list-style-type: none"> • Develop and implement an IMG communication strategy to include reviewing policy framework; relationship development; reporting arrangements including dissemination of lessons learned; a cross council training programme. 	<ul style="list-style-type: none"> • Work began on this in the middle of 2022 which included identifying our existing communication channels and stakeholders. Owing to the recruitment of a Communications and Marketing Officer within IDS, this formal work task was however paused. • Improvements in communication, relationship development and reporting has however progressed through the review and transition of the Information Management Board into an Information Assurance Board. Membership was reviewed which has improved all interaction with services and currently in the works are IDS specific update items at each DMT on a regular basis. Work on bringing this together in the form of an IMG Communication Strategy will be restarted during Q1 of 23/24. 	<p>Complete (Arrangements in place)</p>
<ul style="list-style-type: none"> • Implement a workforce development programme for the Information Governance Service. 	<ul style="list-style-type: none"> • The workforce development programme was progressed with the IMG team securing Practitioner level GDPR and FOI courses for all IMG staff. This is supplemented by regular in-house bitesize sessions held by staff who are either working on a particular task or who have been asked to researched and present on a particular topic for their development. • In May 2023, the IMG team will be moving from 4 multi-disciplinary pods to 3 more resilient and efficient workstreams. As a result of this change of approach to managing workload and the extent of training being provided through the Practitioner courses, the workforce development programme will require a review to fit the new way of working. This will be progressed as we transition to the new approach over the course of Q1 and Q2 of 23/24. 	<p>Complete (Arrangements in place)</p>

Annex 1 – 2022 SUMMARY ACTION PLAN - OUTCOMES

Actions Identified	Outcomes	Status
Principle 6 - We will ensure that we have robust and effective audit, scrutiny, information governance, risk, and financial management controls		
Integrated Digital Services (IDS)		
We will undertake an iterative review of arrangements for governance and decision making in relation to Integrated Digital Services to ensure controls articulated, communicated, and embedded within the service and across the Council.	The annual report concerning governance arrangements within IDS was presented to Corporate Governance and Audit Committee in February 2023 to provide assurances around the arrangements in place. The report provided assurance that the arrangements provide a framework for transparent and accountable decision making within IDS in accordance with the Council's Corporate Governance Code and Framework. Further work in this area will be considered over the course of the next year.	In Progress
Human Resources		
We will launch a new corporate induction process and seek and review feedback for this will be done during 2023 after initial sessions.	Induction has been refreshed and was relaunched in 2022. This outlines the council values and behaviour as well as including a talk from both the Chief Executive and the Leader of the Council.	Completed
Principle 7 - We will develop our capacity and capability to be effective.		
External Inspection and Review		
Corporate Peer Challenge (CPC) We will engage with the LGA CPC review team to ensure robust, strategic, and credible challenge.	The LGA CPC review was presented to Executive Board in December 2022. An action plan has been developed to respond to this which was presented to Executive Board in February 2023.	Completed
Internal Audit		
We will establish and implement an internal audit communication strategy to enhance the profile of the service, encourage early engagement, and develop understanding of audit review process.	This work remains an ambition for the service but has not progressed. This will be carried forward to 2023/24 and reported within the regular update reports to Corporate Governance and Audit Committee.	Carry Forward

Annex 2 – 2023 SUMMARY ACTION PLAN

Purpose of action	Outcomes / Actions Identified	Timeframe	Action Owner	Officer oversight
<p>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</p>				
<p>To ensure governance arrangements and organisational culture are legally compliant, up to date, fit for purpose and clearly articulated in the Council’s Constitution</p>	<ul style="list-style-type: none"> • We will engage with Members and officers to understand the strengths and weaknesses in our constitution and governance culture, and the arrangements in place to effectively embed requirements. • We will work with those with specialist knowledge and oversight to <ul style="list-style-type: none"> ○ review and refresh relevant constitutional content; and ○ ensure values led systems and proportionate processes enable compliance in line with values and behaviours. • We will seek formal approval to amendments through the identified routes for each relevant provision. 	<p>May ‘24</p>	<p>Head of Legal</p>	<p>City Solicitor</p>
<p>Principle 2 - Ensuring openness and engagement: (Sharing information and inviting participation) We will ensure openness and comprehensive stakeholder engagement</p>				
<p>To ensure early and meaningful consultation, underpinning effective collaboration with citizens and communities.</p>	<ul style="list-style-type: none"> • We will convene a consultation officers group – bringing together key contacts undertaking activity to improve communication, share best practice and enable better timetabling to avoid issues like consultation fatigue • We will develop a shared cross corporate approach for plotting upcoming consultation activity and major communications to provide holistic overview, strengthen reporting and enable better elected member oversight. 	<ul style="list-style-type: none"> • Sept ‘23 • March ‘24 	<p>Chief Officer Strategy and Performance</p>	<p>Director of Strategy and Resources</p>
<p>To ensure appropriate governance in partnership arrangements</p>	<ul style="list-style-type: none"> • We will undertake a benchmarking exercise to understand the approach to partnership governance taken by peer West Yorkshire authorities and Core Cities, • We will review our approach to understanding the breadth of our partnership working, and • We will review the Partnership Governance and Risk Checklist. 	<ul style="list-style-type: none"> • March ‘24 	<p>Principal Corporate Governance Manager / Head of Policy</p>	<p>Director of Strategy and Resources</p>

Annex 2 – 2023 SUMMARY ACTION PLAN

Purpose of action	Outcomes / Actions Identified	Timeframe	Action Owner	Officer oversight
To take stock of Locality and Community approaches with a focus on People, Assets and Governance, using this as the primary vehicle for delivering the Best City Ambition right across the city	<ul style="list-style-type: none"> • We will undertake a full review of the Community Committee’s role, purpose, and governance arrangements, involving all 99 Councillors, using the scrutiny process as a mechanism for support, member engagement and accountability <ul style="list-style-type: none"> ○ Environment, Housing and Communities Scrutiny Board agree review scope ○ 1st Member Working Group meeting. ○ Up to four member workshops to be developed to engage and seek feedback and ideas from Elected Members. ○ Working Group recommendations presented and approved via appropriate governance arrangements. ○ New Community Committee arrangements commence. 	<ul style="list-style-type: none"> • July '23: EHC • October '23 • October '23 to February '24 • April 2024 • June 2024 	Head of Locality Partnerships	Director of Communities and Environment
To ensure the Council’s website is accessible to the public.	<ul style="list-style-type: none"> • We will put arrangements in place to <ul style="list-style-type: none"> ○ augment our Web Team using an external partner to accelerate migration to Drupal. ○ progress redevelopment from SharePoint to Drupal in line with our Technology Strategy ○ continue with work to plan migration of other ○ continue with work to redevelop Websites for National Adoption Agency, Leeds Directory, Leeds Adults Safeguarding Board, Leeds Libraries etc. ○ extend deployment of Chatbot on the site in line with additional knowledge. 	<ul style="list-style-type: none"> • March '24 	Chief Digital and Information Officer	Director of Strategy and Resources
<p>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</p>				
To ensure that the city plan continues to be evidence based, current, realistic and enables the	<ul style="list-style-type: none"> • We will renew the Joint Strategic Assessment <ul style="list-style-type: none"> • Scoping and convening partnership board • Completion of JSA 	<ul style="list-style-type: none"> • Autumn '23 • Summer '24 	Head of Policy	Director of Strategy & Resources

Purpose of action	Outcomes / Actions Identified	Timeframe	Action Owner	Officer oversight
whole organisation’s performance to be measured and held to account.	<ul style="list-style-type: none"> • We will refresh the Best City Ambition <ul style="list-style-type: none"> • Proposals to Executive Board • Approval by Full Council 	<ul style="list-style-type: none"> • Nov/Dec ‘23 • Feb ‘24 	Head of Policy	Director of Strategy & Resources
<p>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</p>				
To ensure arrangements continue to mitigate and manage the financial challenge in the context of our ambitions and values.	<p>We will continue our Financial Challenge savings programme, identifying savings to support the in-year budgetary position and looking ahead to the next three years.</p> <ul style="list-style-type: none"> • In-year savings: <ul style="list-style-type: none"> • ongoing and reported to Executive Board through financial health reports • Longer term budget gap <ul style="list-style-type: none"> • updated gap reported to Executive Board through refreshed MTFS • Savings proposals to help close the three-year gap <ul style="list-style-type: none"> ○ presented to subsequent Executive Board meetings during autumn/winter 2023/24, ○ Considered by relevant Scrutiny Boards ○ feed into Full Council Budget report 	<ul style="list-style-type: none"> • Various meetings ‘23/24 municipal year • September ‘23 • Autumn / winter ‘23/24 • January ‘24 • February ‘24 	Head of Financial Strategic Change	Chief Officer (Financial Services)
<p>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</p>				
To ensure effective arrangements for performance monitoring to plan and monitor performance in line with our strategic objectives and identify and deal with any failure in service delivery.	<p>Articulation of Best City Ambition medium term progress monitoring framework – which will incorporate:</p> <ul style="list-style-type: none"> • Measures and indicators included in key strategies • Leeds social progress index • 3 yearly JSA 	Autumn ‘23	Head of Policy	Director of Strategy & Resources

Annex 2 – 2023 SUMMARY ACTION PLAN

Purpose of action	Outcomes / Actions Identified	Timeframe	Action Owner	Officer oversight
To ensure our information management and governance arrangements remain up to date, fit for purpose, routinely embedded, and complied with.	<ul style="list-style-type: none"> • We will engage with the ICO consensual audit, learn from its findings, and implement any resulting actions in a timely way. <ul style="list-style-type: none"> ○ Audit commences ○ Action plan to commence ○ Action plan update to Corporate Governance and Audit Committee 	<ul style="list-style-type: none"> • November '23 • January '24 • September '24 	Head of Information Management and Governance	Director of Strategy & Resources
To ensure that financial sustainability measures are robust and effective.	<p>We will continue to review our in-year budget position and Medium Term Financial Strategy to ensure the robustness and effectiveness of a range of Financial Sustainability measures, including continuing to ensure the adequacy of the Council's General and Strategic reserves.</p> <ul style="list-style-type: none"> • In-year financial sustainability and adequacy of reserves: <ul style="list-style-type: none"> • ongoing and reported to Executive Board through financial health reports • including Executive Board Outturn Report • Longer term financial sustainability and adequacy of reserves: <ul style="list-style-type: none"> • reported to Executive Board through refreshed MTFS • Full Council Budget report 	<ul style="list-style-type: none"> • Various meetings '23/24 • June '24 • September '23 • February '24 	Head of Finance - Strategic	Chief Officer (Financial Services)

Purpose of action	Outcomes / Actions Identified	Timeframe	Action Owner	Officer oversight
<p>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.</p>				
<p>To provide elected members with knowledge and skills to support Asset Based Community Development (ABCD) initiatives and to develop a clearer and more consistent approach to member engagement with ABCD.</p>	<ul style="list-style-type: none"> • Create learning and development opportunities for elected members on the ABCD model and the programme in Leeds by providing: <ul style="list-style-type: none"> ○ training for Senior Locality and Locality Officers serving 14 wards with an existing ABCD project ○ information and one-to-one/ward team member briefings to elected members in wards with existing ABCD activity ○ briefing and information for all elected members ○ develop members understanding of the ABCD model in Leeds • Build momentum and support with elected members to assist the potential for introduction of ABCD projects in more communities across Leeds. <ul style="list-style-type: none"> ○ Overview and exploration of ABCD at Community Committee Chair Forum ○ Regular updates to members highlighting activity in specific wards 	<ul style="list-style-type: none"> • September ‘23 • November ‘23 • December ‘23 • Autumn / Winter ‘23 • TBC • Spring ‘24 	<p>Chief Officer for Transformation and Innovation ABCD Manager</p>	<p>Director of Adults and Health</p>
<p>To ensure that our human resources are managed efficiently and effectively, responding to our staff survey</p>	<p>Using our June 2023 staff survey data we have identified six organisational wide issues to take forward. Between August and December we will:</p> <ol style="list-style-type: none"> 1. Ensure all staff know about the survey findings and are engaged in conversations around next steps and continue to refine our analysis 2. Develop and deliver a response plan which includes actions at service and corporate level 3. Work with services to share best practice and offer support to those who need it most 4. Provide regular updates on progress and outcomes for Strategy and Resources Scrutiny Board 5. Provide regular updates on progress and outcomes for Cabinet (Executive Board) 	<ul style="list-style-type: none"> • July through September 23 • August / September 23 • Autumn / Winter 23/24 • September 23 • December 23 	<p>Head of Human Resources, Organisational Development</p>	<p>Chief Officer Human Resources / Director of Strategy and Resources</p>

Annex 2 – 2023 SUMMARY ACTION PLAN

Purpose of action	Outcomes / Actions Identified	Timeframe	Action Owner	Officer oversight
<p>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.</p>				
<p>To ensure that the internal audit service supports effective and sustained transformation and improvement</p>	<ul style="list-style-type: none"> • We will further review our approach to assurance mapping which will be reported to CGAC to support ongoing audit planning and to underpin assurance reporting. • We will further develop and embed a proportionate directorate lead approach to recommendation tracking to evidence effective contribution to continuous improvement across the authority. • We will offer increased support to emerging transformational projects. This includes the Core Business Transformation (CBT) project, and other key transformation projects. 	<p>By March 2024</p>	<p>Senior Head of Audit, Corporate Governance and Insurance</p>	<p>Chief Officer Financial Services</p>
<p>To ensure audit committee effective oversight within appropriate terms of reference</p>	<p>We will undertake a review of Corporate Governance and Audit Committee in accordance with CIPFA 2018 Audit Committees / practical guidance for Local Authorities and Police</p>	<p>March '24</p>	<p>Principal Corporate Governance Manager</p>	<p>Chief Officer Financial Services</p>

Corporate Governance and Audit Committee Work Programme 2023-24

Date: 25th September 2023

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.
- 4 Following consultation with the Chair of Committee the item providing annual assurance in relation to Procurement has been deferred to the September meeting.
- 5 Other amendments to the Work Programme include:
 - Reports of the External Auditor, Grant Thornton, are deferred from the September to November 2023 meeting.

- The Annual Assurance report of Counter Fraud and Corruption has been deferred from the November to February 2024 meeting.

What consultation and engagement has taken place?

Wards affected:

Have ward members been consulted? Yes No

- 6 The work programme was approved by the Committee at its meeting in March 2023 and is presented at each meeting for the Committee to consider and amend as appropriate.

What are the resource implications?

- 7 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?

- 8 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?

- 9 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”.
- 10 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?

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

How will success be measured?

- 12 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?

- 13 As set out at Appendix A.

Appendices

- Appendix A – Work Programme of Corporate Governance and Audit Committee 2023/24

Background papers

- None

Work Programme 2023/24

Date		Work Item	Author	Attendee	Category
26th June 2023	1	Internal Audit update report	Jonathan Foster	Angela Laycock	Internal Audit
	2	Counter Fraud and Corruption update report	Louise Ivens	Louise Ivens	Internal Audit
	3	Civica CX (Housing) and FMS (Finance) systems interfaces	Helen Jackson	Girish Solanki	Additional Assurance
	4	Draft annual report 2021/22 of CGAC to Council	Liz Gott	Kate Sadler	Effectiveness
24th July 2023	1	Internal Audit Annual report and opinion (including assurance in respect of RIPA)	Jonathan Foster	Angela Laycock Louise Ivens	Statutory
	2	Draft Statement of Accounts (for information)	Mary Hasnip	Mary Hasnip	Statutory
	3	Interim Annual Governance Statement (for information)	Kate Sadler	Kate Sadler	Statutory
	4	Grant Thornton Interim Audit Findings Report 2021-22		GT	External Audit
25th September 2023	1	Annual assurance report on planning regulation and enforcement arrangements	Helen Cerroti	David Feeney	Annual Assurance
	2	Annual assurance report on decision making	Liz Gott / Kate Sadler	Liz Gott / Kate Sadler	Annual Assurance
	3	Internal Audit update report	Jonathan Foster	Angela Laycock	Internal Audit
	4	Approval of Annual Governance Statement 2023	Kate Sadler	Kate Sadler	Statutory
	5	Work Programme	Kate Sadler	Liz Gott / Kate Sadler	

Date		Work Item	Author	Attendee	Category
27 th November 2023	1	Annual assurance report on procurement policies and practices	Kieron Dennett	Kieron Dennett	Annual Assurance
	2	Annual assurance report on corporate performance management arrangements	Claire Keightley and Emma Kamillo-Price	Mike Eakins, Claire Keightley, and Emma Kamillo-Price	Annual Assurance
	3	Annual assurance report on corporate risk and resilience arrangements	Tim Rollett and Leanne Cummings	Tim Rollett and Leanne Cummings	Annual Assurance
	4	Annual report on financial planning and management arrangements (to include Treasury Management)	Richard Ellis	Richard Ellis	Annual Assurance
	5	Informing the Audit Risk Assessment	Mary Hasnip	GT	External Audit
	6	Receipt of External Auditor's audit plan for 2023/24	Mary Hasnip	GT	External Audit
	7	Receipt of External Audit's ICT Report	Mary Hasnip	GT	External Audit
	8	Receipt of External Audit's Audit Report for 2021/22 Accounts	Mary Hasnip	GT	External Audit
	9	Work Programme	Liz Gott / Kate Sadler	Kate Sadler	
5 th February 2024	1	Internal Audit update report	Jonathan Foster	Angela Laycock	Internal Audit
	2	Joint annual report on information governance from Data Protection Officer and Caldicott Guardian	Aaron Linden	DPO / Shona McFarlane	Annual Assurance

Date		Work Item	Author	Attendee	Category
	3	Update report on Information and Digital Services Governance	Andrew Byrom	Leonardo Tantari	Annual Assurance
	4	Counter Fraud and Corruption update report	Jonathan Foster	Jonathan Foster	Internal Audit
	5	Receipt of External Audit's annual report setting out findings of 2022/23 Value for Money review.	Mary Hasnip	GT	External Audit
	6	Work Programme	Liz Gott / Kate Sadler	Kate Sadler	
18 th March 2024		Receipt of Internal Audit Plan	Jonathan Foster	Angela Laycock	Internal Audit
		Annual assurance report on employment policies and procedures and employee conduct	Jess Dolphin	Andy Dodman	Annual Assurance
		Receipt of External Audit's Audit Report for 2022/23 Accounts	Mary Hasnip	GT	External Audit
		Approval of Audited Accounts	Mary Hasnip	Mary Hasnip	Statutory
	3	Proposed Work Programme	Kate Sadler	Kate Sadler	Effectiveness

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