

# Corporate Governance and Audit Committee Work Programme 2023-24

Date: 20<sup>th</sup> March 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 report presents the proposed work programme for the Corporate Governance and Audit Committee for the 2023-24 municipal year, setting out future business for the Committee's agenda, together with details of when items will be presented.
- The work undertaken by the committee will provide assurance that arrangements for internal control support the delivery of the council's strategic objectives.

## Recommendations

Members are requested to

- a) consider and approve the work programme and meeting dates at Appendix A, and
- b) endorse the proposed development plan at Appendix B

## Why is the proposal being put forward?

- 1 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.

## What impact will this proposal have?

**Wards affected: None**

Have ward members been consulted?

Yes

No

- 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.
- 3 Audit Committees: Practical Guidance for Local Authorities and the Police (CIPFA 2018) sets out guidance on the function and operation of audit committees in local authorities. The Guidance represents best practice for audit committees in local authorities throughout the UK.
- 4 The Work Programme captures each of the Core Functions of the Committee and provides opportunity for engagement with the wider functions identified in the guidance as appropriate.
- 5 The development programme set out at Appendix B is designed to support the Committee in discharging its role and functions in line with the guidance.

## What consultation and engagement has taken place?

- 6 The Work programme is presented to the Committee for approval and will be 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 legal implications?

- 8 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 (the Regulations) 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".
- 9 The Regulations further set out the requirements for publication and approval of the council's accounts and accompanying statements, and the annual governance statement. The work programme set out reflects these requirements.

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

- 10 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.

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

Inclusive Growth

Health and Wellbeing

Climate Emergency

- 11 In providing a range of assurance as to the effectiveness of the Council's governance arrangements, the work of the Committee will contribute to the Council's ability to sustainably deliver its strategic priorities by achieving best value outcomes for the citizens and communities of Leeds, in a way which is both transparent and accountable.

## Options, timescales and measuring success

### What other options were considered?

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

**How will success be measured?**

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

**What is the timetable for implementation?**

14 As set out at Appendix A and B

**Appendices**

- Appendix A – Proposed Work Programme of Corporate Governance and Audit Committee 2022/23
- Appendix B – Proposed development plan

**Background papers**

15 None