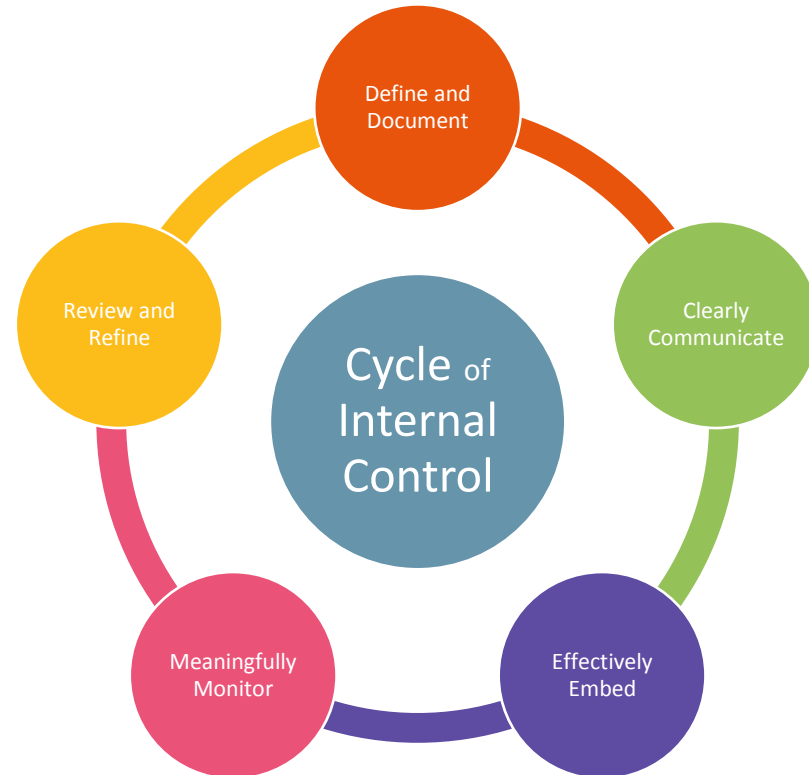


Introduction

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.

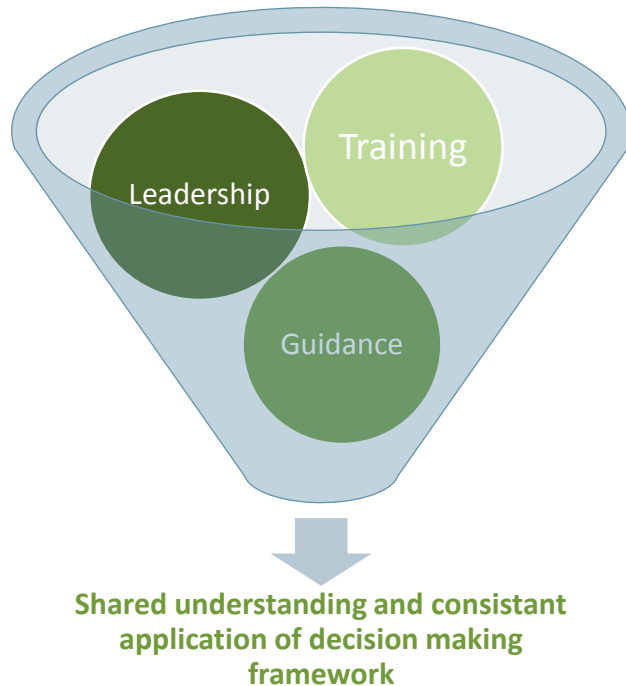
<ul style="list-style-type: none"> • Community Committee Procedure Rules • Access to Information Procedure Rules • Licensing Procedure Rules • Protocol for Public Speaking at Plans Panels 	
<p>Ethical Framework for Decision Making: Codes and Protocols which together establish the ethical framework within 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>Democratic Oversight: Arrangements for Member's oversight of decision making</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.

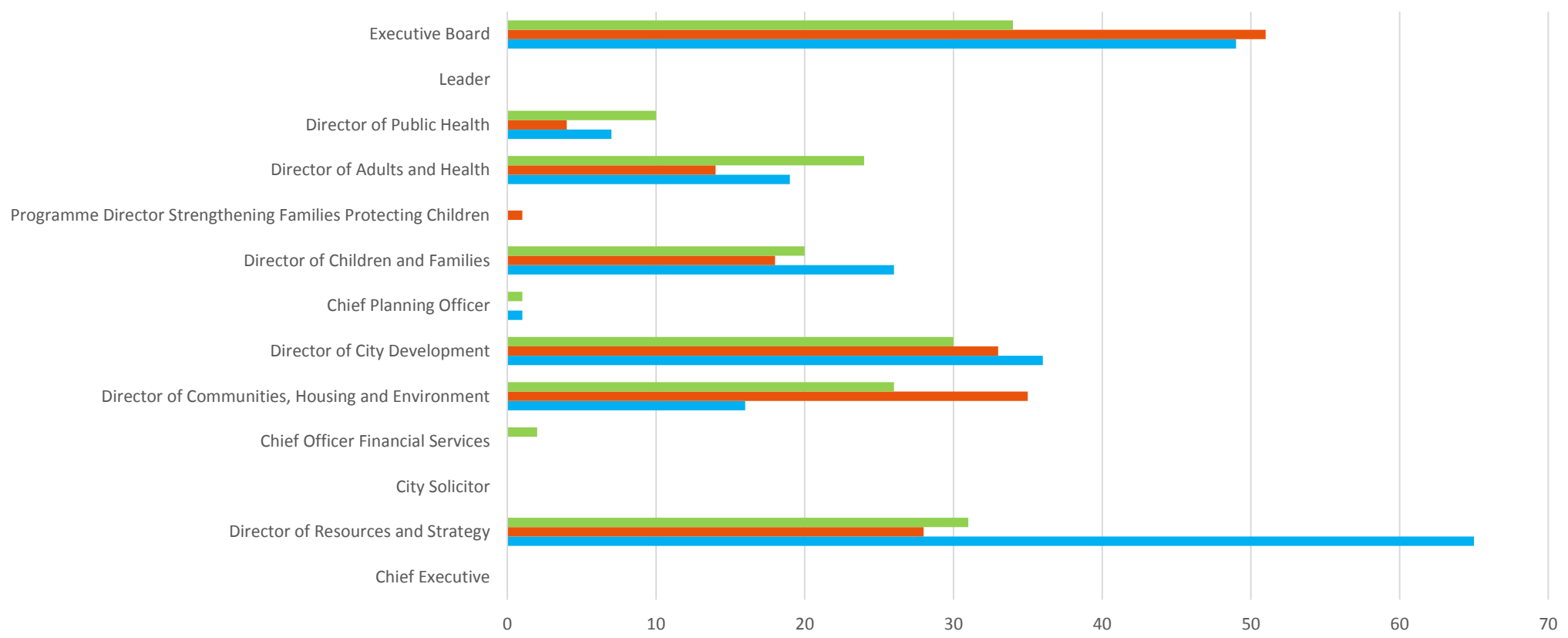
33. The Delegated Decision Notice (DDN) template was amended in February 2022, to ensure that decision notices record consultation and engagement with the Integrated Digital Service in relation to decisions impacting the Council's use of digital technology; and with the estate management team in relation 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.

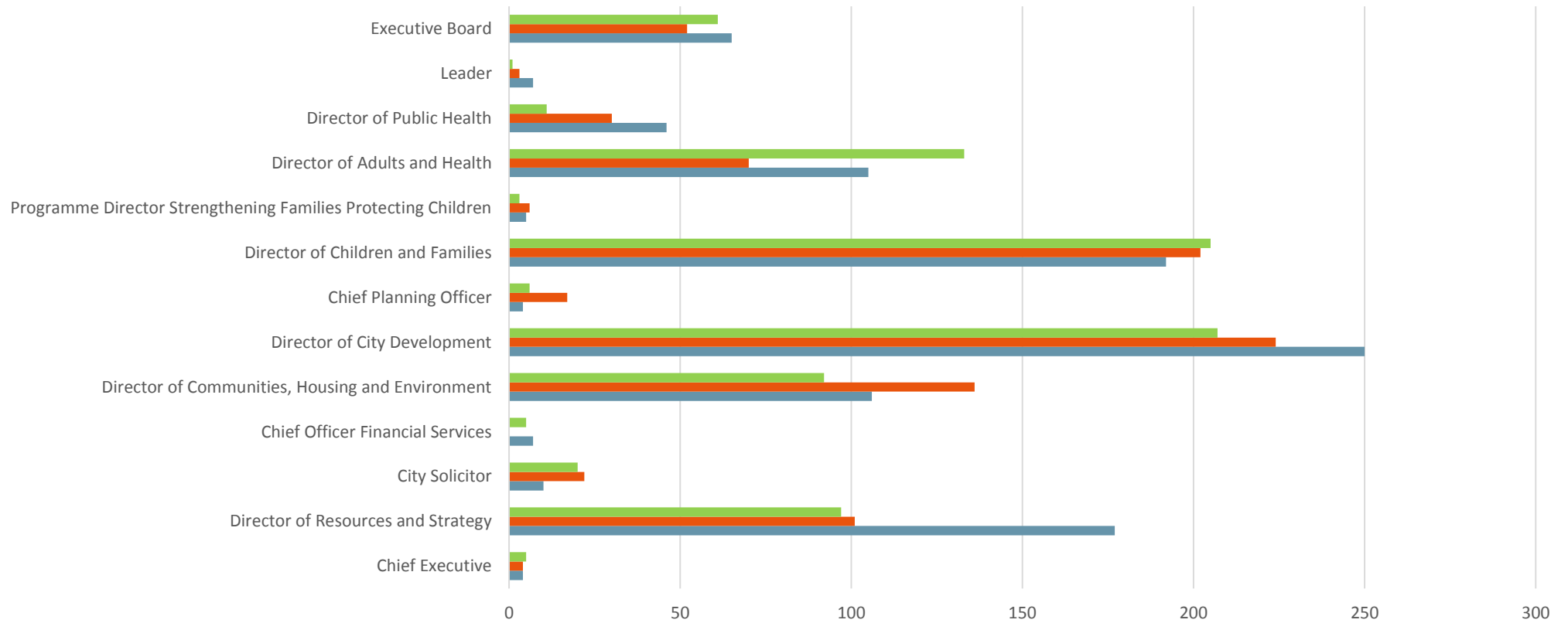
Effectively Embed: Comparison of the volume of Key Decisions published from 2020 - 2023



	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

DECISION MAKING – STATEMENT OF INTERNAL CONTROL

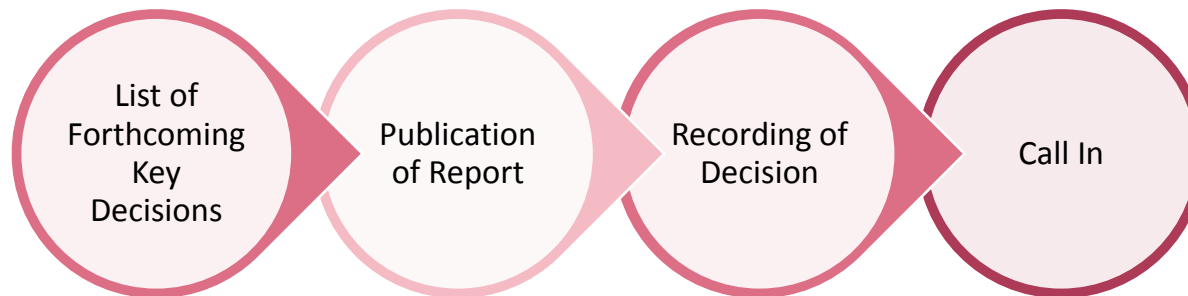
Effectively Embed –

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

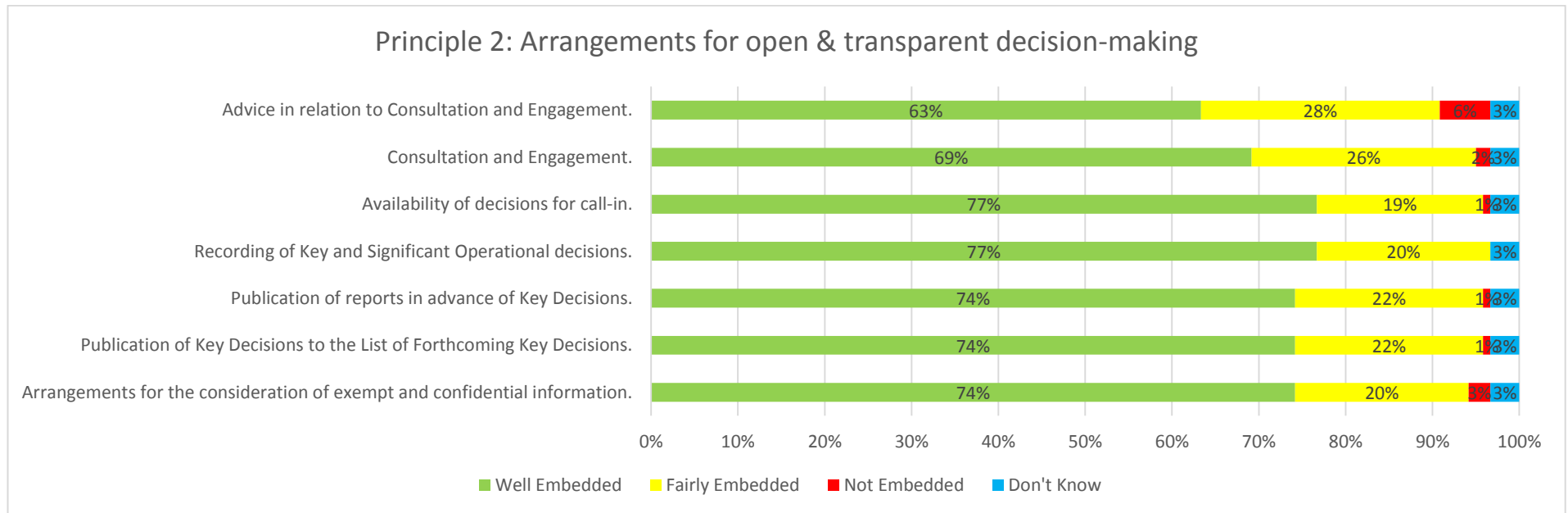
74. Having undertaken a benchmarking exercise in the Spring of 2021⁴, which indicated that arrangements in Leeds are broadly in line with comparable authorities no further benchmarking has been undertaken during the current reporting period.

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.

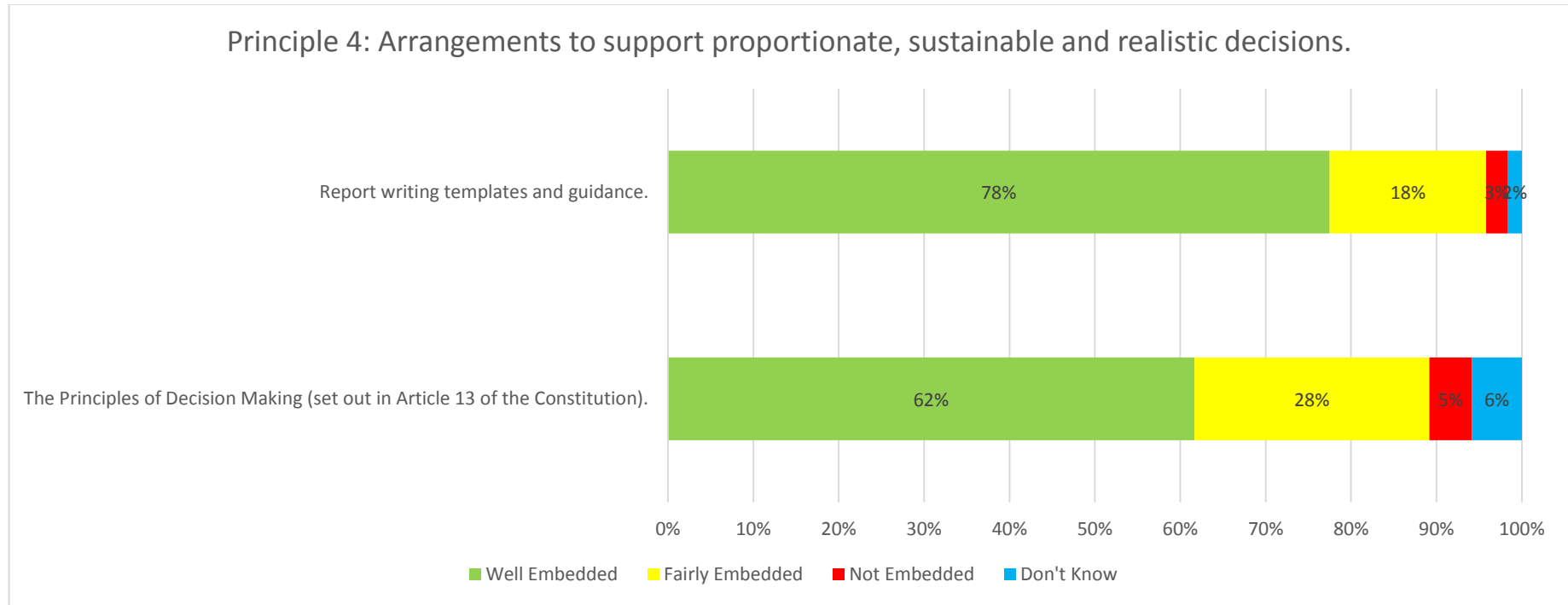
Survey of Internal Control

- 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.



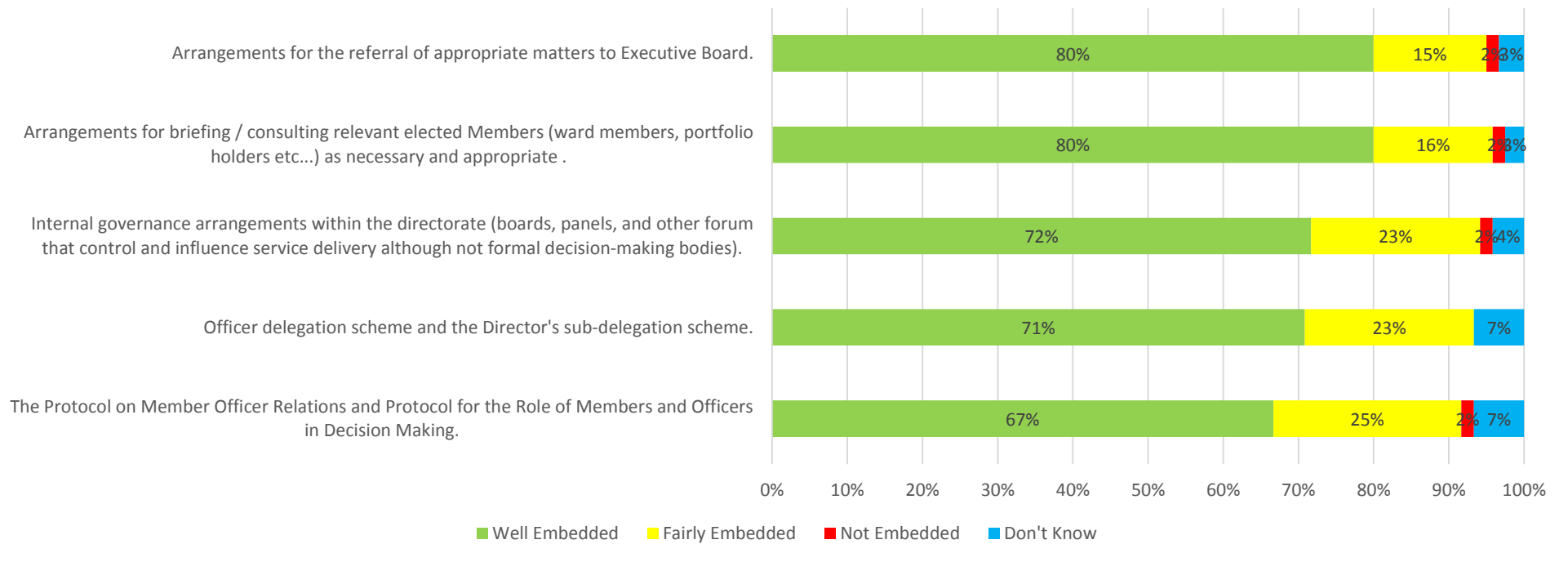
⁵ A MS Form survey conducted amongst senior officers to support the review of internal control underpinning the Council's Annual Governance Statement

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

Principle 6: Arrangements for delegated decision-making.



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

DECISION MAKING – STATEMENT OF INTERNAL CONTROL

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.