

Decision Making – Statement of Internal Control 2023-24

Date: 29 July 2024

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 is the annual report, providing assurance to the Committee, that the Council's decision-making 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 in the statement of internal control attached at Appendix A 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 consider and note the positive assurances set out in the Decision-Making Statement of Internal Control attached as Appendix A to

What is this report about?

- 1 This annual report to the Committee provides evidence of the assurance available that the Council's internal control environment for decision-making is in place and working effectively.
- 2 A summary of the assurance provided, next steps and assurance statement are set out at the conclusion of the statement of internal control attached at Appendix A.
- 3 This report provides evidence towards the statutory annual review of internal control leading to production of the annual governance statement for 2025.

What impact will this proposal have?

- 4 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 consider when invited to approve the Annual Governance Statement 2025.
- 5 This report, together with the regular internal audit update reports, constitute 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).

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

Health and Wellbeing Inclusive Growth Zero Carbon

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

What consultation and engagement has taken place?

Wards affected:

Have ward members been consulted? Yes No

- 7 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?

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

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

- 10 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.

What are the legal implications?

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

Options, timescales and measuring success.

What other options were considered?

13 This 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?

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

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

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

Appendices

- A – Decision Making Statement of Internal Control

Background papers

- None