

# Corporate Governance and Audit Committee Work Programme and Members Development Plan 2024-25

Date: 25<sup>th</sup> November 2024

Report of: Interim Assistant Chief Executive Finance, Traded and Resources.

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 work programme for the Corporate Governance and Audit Committee for the 2024-25 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.
- The report also includes the Member Development Plan for 2024-25 to provide all Members with core areas of knowledge in line with the guidance as detailed in the Chartered Institute of Public Finance and Accountancy (CIPFA) Audit Committee – Practical Guidance for Local Authorities and Police 2022.

## Recommendations

Members are requested to:

- a) consider and note the contents of the work programme and meeting dates at Appendix A, and
- b) note the content of the Member development plan at Appendix B and progress against the plan throughout the year.

### Why is the proposal being put forward?

- 1 The Work Programme is a plan of work that ensures key assurance reports are received by the Committee and offers flexibility should the Committee wish to receive additional assurances from other areas, within the Committee's remit.

### 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 2022) 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 has been developed with consultation with assurance specialists and senior managers and is presented to the Committee for approval and will be presented at each meeting for the Committee to consider and amend as appropriate. This plan was presented and agreed at the Committee meeting in March 2024.
- 7 Also presented is the 2024-25 Member Development Plan which will be brought to the Committee on a regular basis for review and update and demonstrate the progress made against the plan throughout the year.

### What are the resource implications?

- 8 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?

- 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 (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".
- 10 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?

- 11 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

12 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?**

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

#### **How will success be measured?**

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

#### **What is the timetable for implementation?**

15 As set out at Appendix A and B

### **Appendices**

- Appendix A –2024-25 Work Programme – November 2024
- Appendix B –2024-25 Members Development Plan – November 2024.

### **Background papers**

16 None