

CORPORATE GOVERNANCE AND AUDIT COMMITTEE

**Meeting to be held in Civic Hall, Leeds, LS1 1UR on
Monday, 24th June, 2024
at 10.30 am**

MEMBERSHIP

Councillors

| | | | |
|-------------------------|---------------|------------|----------------|
| J Dowson | C Hart-Brooke | M Robinson | R Chesterfield |
| M France-Mir (Chair) | | | |
| J Garvani | | | |
| I Wilson | | | |
| K Bruce | | | |

Independent Member

L Wild

We strive to ensure our public committee meetings are inclusive and accessible for all. If you are intending to observe a public meeting in-person, please advise us in advance by email (FacilitiesManagement@leeds.gov.uk) of any specific access requirements, or if you have a Personal Emergency Evacuation Plan (PEEP) that we need to take into account. Please state the name, date and start time of the committee meeting you will be observing and include your full name and contact details.

Note to observers of the meeting. To remotely observe this meeting, please click on the 'View the Meeting Recording' link which will feature on the meeting's webpage (link below) ahead of the meeting. The webcast will become available at the commencement of the meeting:

[Council and democracy \(leeds.gov.uk\)](https://www.leeds.gov.uk/council-and-democracy)

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

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 - 18TH MARCH 2024</p> <p>To receive the minutes of the previous meeting held on 18th March 2024, for approval as a correct record.</p> | 7 - 12 |
| 7 | | | <p>MATTERS ARISING FROM THE MINUTES</p> | |
| 8 | | | <p>INTERNAL AUDIT UPDATE REPORT JANUARY TO MARCH 2024</p> <p>This report provides a source of assurance that the internal control environment is operating as intended through a summary of the Internal Audit & Counter Fraud activity for the period from January to March 2024.</p> | 13 - 56 |
| 9 | | | <p>INTERNAL CONTROL FRAMEWORK AND ASSURANCE MAP 2023-24</p> <p>This annual report to the committee sets out the governance framework and assurance map. It sets out where the council obtains assurance that system of internal control is up to date, fit for purpose, effectively communicated, and routinely complied with. The report is the culmination of the council's review of the effectiveness of its arrangements for internal control and will support the Annual Governance Statement 2024 which will be presented to committee at later meetings.</p> | 57 - 92 |

| Item No | Ward | Item Not Open | | Page No |
|---------|------|---------------|---|-----------|
| 10 | | | <p>GRANT THORNTON AUDIT RISK ASSESSMENT ENQUIRIES 2022/23</p> <p>This report presents a series of enquiries from Grant Thornton which will inform their audit risk assessment for the 2022/23 audit. The enquiries cover accounting issues, arrangements to address the risk of fraud, and legal issues.</p> | 93 - 138 |
| 11 | | | <p>GRANT THORNTON AUDIT PLAN 2022/23</p> <p>This report presents Grant Thornton's Annual Audit Plan for their 2022/23 audit, covering the audit of the Council's accounts and the process for assessing its arrangements to secure value for money in the use of resources. The Audit Plan outlines Grant Thornton's proposed audit approach, the timing of audit work, and the significant audit risks identified to date.</p> | 139 - 170 |
| 12 | | | <p>ANNUAL REPORT OF CORPORATE GOVERNANCE AND AUDIT COMMITTEE</p> <p>This report sets out the draft annual report of The Corporate Governance and Audit Committee for the 2023/24 municipal year.</p> | 171 - 188 |
| 13 | | | <p>CORPORATE GOVERNANCE AND AUDIT COMMITTEE WORK PROGRAMME AND MEMBERS DEVELOPMENT PLAN 2024-25</p> <p>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. It 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.</p> | 189 - 202 |

| Item No | Ward | Item Not Open | | Page No |
|---------|------|---------------|--|---------|
| 14 | | | <p>DATE AND TIME OF NEXT MEETING</p> <p>To note the next meeting of the Corporate Governance and Audit Committee will be on Monday 29th July 2024, 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.

Use of Recordings by Third Parties– code of practice

- 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.
- b) Those making recordings must not edit the recording in a way that could lead to misinterpretation or misrepresentation of the proceedings or comments made by attendees. In particular there should be no internal editing of published extracts; recordings may start at any point and end at any point but the material between those points must be complete.