

Corporate Governance and Audit Committee Work Programme 2022-23

Date: 24th June 2022

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 work programme for the Corporate Governance and Audit Committee, setting out future business for the Committee's agenda, together with details of when items will be presented
 - A development plan setting out arrangements to develop and extend the committee's skills and knowledge in relation to core areas identified by CIPFA

Recommendations

- a) Members are requested to
- i.) consider and approve the work programme and meeting dates at Appendix A.
 - ii.) consider and approve the development plan attached 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.
- 2 The development plan is designed to support the work of the Committee by building on existing skills, knowledge and experience of the committee.

What impact will this proposal have?

Wards affected: None

Have ward members been consulted? Yes No

- 3 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 (the AGS).

- 4 The development programme set out is designed to support the Committee’s robust examination of the assurance provided to ensure an accurate reflection of the internal control and risk environment in the AGS.

What consultation and engagement has taken place?

- 5 The Work programme was approved by the Committee at its meeting in March 2022 and is presented at each meeting for the committee to consider and amend as appropriate. Amendments are proposed following consultation with Grant Thornton in relation to the timetable for external audit of the accounts.
- 6 Members are invited to comment on the proposed development plan which has been developed in consultation with the Chair.

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 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 work undertaken by the committee enables it to advise Council (the body charged with governance) that arrangements in place are up to date, fit for purpose, communicated and embedded, monitored and routinely complied with.
- 10 CIPFA’s Audit Committees: Practical Guidance for Local Authorities and Police (2018) is proper practice for audit committees in the sector. The guidance sets out core knowledge required for an effective audit committee.

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 Zero Carbon

- 12 The work undertaken by the committee will provide assurance that arrangements for internal control support the delivery of the council’s strategic objectives.

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

- 16 Appendix A – Work Programme of Corporate Governance and Audit Committee 2022/23

17 Appendix B - Proposed Development Plan for Corporate Governance and Audit Committee
2022/23

Background papers

18 None