

## Corporate Governance and Audit Committee

The Corporate Governance and Audit Committee is authorised to discharge the following functions<sup>1</sup>:

1. to consider the Council's arrangements relating to accounts<sup>2</sup> including:
  - (a) the approval of the statement of accounts and any material amendment of the accounts recommended by the auditors;
  - (b) the approval of the Annual Governance Statement<sup>3</sup>; and
  - (c) with the exception of any matter, which may result in the accounts being qualified, responding to the Council's auditors in respect of any matter where it is not considered appropriate to make the amendments recommended by the auditors.
2. to consider the Council's arrangements relating to external audit requirements including:
  - (a) agreement and review of the nature and scope of the annual audit plan,
  - (b) the receipt of external audit reports so as to:
    - (i) inform the operation of Council's current or future audit arrangements; and
    - (ii) provide a basis for gaining the necessary assurance regarding governance prior to the approval of the Council's accounts.
3. to review the adequacy of policies and practices to ensure compliance with statutory and other guidance
4. to review the adequacy of the Council's Corporate Governance arrangements (including matters such as internal control and risk management) and
5. to consider the Council's arrangements relating to internal audit requirements including:
  - (a) reviewing and approving the Internal Audit Charter;
  - (b) reviewing and approving the risk-based plan and any additional significant work<sup>4</sup>;
  - (c) considering the Annual Internal Audit Report
  - (d) monitoring the performance of internal audit

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<sup>1</sup> Functions" for these purposes shall be construed in a broad and inclusive fashion and shall include the doing of anything which is calculated to facilitate or is conducive or incidental to the discharge of any of the specified functions.

<sup>2</sup> Item 45 Paragraph I Schedule 1 of Local Authorities (Functions and Responsibilities) (England) Regulations as amended.

<sup>3</sup> The Annual Governance Statement is Leeds City Council's Statement on Internal Control which is approved under Regulation 6(2) of the Accounts and Audit Regulations 2015/234.

<sup>4</sup> As defined in the Internal Audit Charter