

## Corporate Governance and Audit Committee Knowledge Specification

In order to be an effective member of Leeds City Council's Corporate Governance and Audit Committee Members will need a knowledge and understanding in the following areas.

Area of knowledge	Essential	Desirable
General	<p>A familiarity with the Council's key Corporate Governance Documents – the Code of Corporate Governance and the Corporate Governance Statement.</p> <p>A knowledge of the process for preparing the Corporate Governance Statement and the Committee's role in that process.</p> <p>A broad knowledge and understanding of the CPA (CAA) inspection processes – in particular of the key lines of enquiry that are used in the Use of Resources assessment.</p>	
Constitution	<p>An awareness of the Constitution – its purpose and content.</p> <p>An understanding of the Committee's responsibilities in recommending changes to the Constitution.</p>	<p>An understanding of the broader content of the Council's decision-making framework (e.g. Council / Executive functions / types of decision etc)</p> <p>An understanding of the complementary relationship between CGA and Scrutiny and CGA and Standards Committee</p>
Finance	<p>A broad understanding of the Council's financial management arrangements.</p> <p>A more detailed knowledge of the process for preparing, scrutinising and approving the Council's Statement of Accounts, and the Committee's role in that process.</p>	
Audit	<p>An understanding of the role of the external auditors and their relationship with the Council.</p> <p>An understanding of the role and responsibilities of internal audit.</p>	

## Appendix One

Risk	An understanding of the principles of risk management and the detail of the Council's risk management framework.	
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