



Leicester
City Council

Minutes of the Meeting of the
GOVERNANCE AND AUDIT COMMITTEE

Held: WEDNESDAY, 29 JANUARY 2025 at 5:30 pm

P R E S E N T :

Councillor Kaur Saini (Chair)
Councillor Clarke (Vice-Chair)

Councillor Cassidy
Councillor Kitterick

Councillor Osman
Councillor Westley

* * * * *

1. APOLOGIES FOR ABSENCE

Councillor Westley and Councillor Osman were noted to be in attendance as substitutes for Councillor Rae Bhatia and Councillor Adatia.

Apologies were received from Councillor Joel and Bipon Bhakri.

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. MINUTES OF THE PREVIOUS MEETING

RESOLVED:

That the minutes of the meeting of the Governance and Audit Committee held on 18 September 2024 and 5 December 2024 be confirmed as a correct record.

4. EXTERNAL AUDIT ANNUAL REPORT 2023/24

RESOLVED

That the External Audit Annual Report 2023-24 item be deferred to the next Governance and Audit Committee on the 11th of February 2025.

5. INTERNAL AUDIT - WORK PROGRAMME CONSULTATION

The Head of Internal Audit presented the Internal Audit Work Programme Consultation report, providing an overview of the key areas under review and their alignment with council priorities and strategic risks. The report outlined 11 assurance areas aimed at supporting the council in achieving its objectives through effective risk management and audit planning.

The Head of Internal Audit highlighted the following points:

- The strategic risks facing the council were considered in the development of the work programme. The three main criteria were used to prioritise audit areas: risk impact, organisational needs, and alignment with strategic objectives.
- Consultations had been undertaken with relevant officers across departments to inform the audit priorities and the work programme remains adaptable to accommodate emerging risks and changes in priorities.
- The committee was invited to provide their views and suggestions on areas that might benefit from internal audit focus. Members were asked to consider potential risks and areas of interest for future audits.

In response to the presentation members raised the following queries:

- Members raised questions regarding conflicts between council priorities and the strategic management of governance risks, noting two areas of concern for audit inclusion: The rising costs associated with home-school transport arrangements and issues relating to the management of children's homes, including a recent Ofsted letter that called for improvements in care arrangements.
- Members emphasised the importance of reassurance on these matters, noting the significance of understanding risks associated with both care home costs and broader governance issues.
- The Head of Internal Audit informed that that these areas were being reviewed in the context of functional reporting and explained that the audit function serves key stakeholders within the council, including the Governance and Audit committee and that regular updates on progress would be provided through the Director of Finance.
- The Head of Internal Audit responded to a query regarding climate risks, specifically focusing on the legal implications of the council's decarbonisation commitments, informing that that climate risk is acknowledged as a strategic risk in the council's risk register. However, it was noted that there was slower movement in developing frameworks for climate-related risks over the past few years and arrangements are in place to address this going forward.

RESOLVED

The Committee noted the report.

6. GOVERNANCE AND AUDIT WORKPLAN 2024/25

The Committee were asked to consider the Governance and Audit Workplan 2024-25, and make comments or amendments necessary.

AGREED

The Internal Audit Plan 2025/26 to be included in the Governance and Audit Committee on 19 March 2025.

Internal Audit to include SEND transport and children's homes into their workplan for 2025/26.

7. ACTION TRACKER

The Committee were recommended to note progress on the Action Tracker.

- Members queried the progress regarding children's care homes, the Director of Finance confirmed that this matter will be added to the internal audit workplan.
- A discussion was held on student council tax exemptions, focusing on the classification of students and non-students, as well as the liability for council taxes in large, purpose-built student residences. The Director of Finance explained that non-students are identified and verified through collaboration with partners including universities, halls of residence and DWP's processes.
- It was clarified that individual queries related to the Household Support Funds should be directed to the Director of Finance rather raised through the Governance and Audit or Overview Select Committees.

RESOLVED

The Committee agreed to close the outstanding actions.

8. ANY OTHER URGENT BUSINESS

The Chair reminded members of the additional Governance and Audit Committee on the 11th of February 2025 which includes the approval of the 2023/24 Statements of Accounts.

The meeting was declared closed as there was no other urgent business.

