



Audit & Governance Committee

26 September 2024

Title:	Audit and Governance Work Programme
Report of:	Anne Gardiner, Governance Manager
Lead Member:	Edna Murphy – Lead Member Governance
Public Report:	Yes
Key Decision:	NA
Voting Arrangements:	Majority

Recommendations:

A	Note the draft work programme for the Audit and Governance Committee for the 2024/25 municipal year attached at Appendix 1
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1. Purpose

1.1	To provide the Committee with the draft work programme for Audit and Governance Committee, for the 24/25 municipal year.
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2. Proposal

2.1	The Committee to review the proposed work programme at Appendix 1 and provide any comments including suggestions of items for future meetings.
2.2	The Committee to agree the recommendation to move the meeting currently scheduled for the 19 th December 2024 to the 28 th November 2024 per option 1) in section 3.6

3. Background

3.1	In accordance with the Constitution, the Audit and Governance Committee must perform certain statutory duties including the approval of accounts, governance arrangements, financial reporting and code of conduct.
3.2	A draft work programme which outlines when these decisions are taken for the upcoming municipal year is attached at Appendix 1.
3.3	Following the statement to Parliament by the Minister of State for Local Government and English Devolution on the 30 th July 2024 [statement linked here], and in the associated secondary legislation, the Government is implementing a backstop date for audits of Local Government accounts for the 2022/23 financial year of the 13 th December 2024.
3.4	This step, along with associated backstop dates for the accounts from 2023/24 onward, has been taken following the widely reported backlog of unaudited Local Government Accounts and is designed to allow local audit firms to 'catch -up' and enable audits to be delivered in a timely manner in the future. This update focuses on the practical implications on dates of the Committee meetings, a more detailed

	briefing on the implications of this for the 2022/23 and 2023/24 accounts will be presented to the Committee in early November.
3.5	EY are undertaking the work required to issue a disclaimed opinion ahead of the backstop date and are anticipating issuing their audit results report in late November. To fit with this timeline, and the backstop date, they have requested all Local Authorities whose 2022/23 accounts they're auditing to arrange a meeting of the body responsible for approving final accounts in late November but before the 29 th .
3.6	<p>The Audit and Governance Committee is that body for the Combined Authority and there are four options open to the Committee, of which the first is recommended by Officers:</p> <ol style="list-style-type: none"> 1) Bring forward the Committee meeting currently due on the 29th December to the 28th November 2) Delay the Committee meeting currently due on the 8th November to the 28th November 3) Delegate decision-making to the Chair to sign off the accounts at the meeting on the 8th November 4) Arrange an additional meeting just to sign off the accounts on the 28th November
3.7	<p>The meeting on the 8th November includes attendance by the Mayor and Chief Executive. Given the challenge of aligning the Committee and Mayoral diary moving this date is not recommended.</p> <p>While the Committee can delegate the power to approve the accounts to the Chair, it is unlikely that the auditor's report will be available by the 8th November thus the Committee would not be sighted on all the materially relevant material when making such a decision.</p> <p>The business on the agenda of the Committee's December meeting can either be brought forward to the November date, or deferred to their February meeting, as such Officers recommend moving the December date, rather than adding another meeting to Member's diaries.</p>

4. Appendices

4.1	Appendix 1 – Draft Work Programme 2024/25
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5. Implications

Financial Implications

5.1	None
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Legal Implications

6.1	None
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Public Health Implications

7.1	None
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Environmental & Climate Change Implications

8.1	None
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Other Significant Implications

9.1	None
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Background Papers

10.1	None
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