

Agenda for a meeting of the Governance and Audit Committee to be held on Thursday, 29 September 2016 at 11.00 am in Committee Room 1 - City Hall, Bradford

Members of the Committee – Councillors

CONSERVATIVE	LABOUR	LIBERAL DEMOCRAT
M Pollard	Johnson Thornton Swallow	J Sunderland

Alternates:

CONSERVATIVE	LABOUR	LIBERAL DEMOCRAT
Ellis	Farley Watson	Fear

Notes:

- This agenda can be made available in Braille, large print or tape format on request by contacting the Agenda contact shown below.
- The taking of photographs, filming and sound recording of the meeting is allowed except if Councillors vote to exclude the public to discuss confidential matters covered by Schedule 12A of the Local Government Act 1972. Recording activity should be respectful to the conduct of the meeting and behaviour that disrupts the meeting (such as oral commentary) will not be permitted. Anyone attending the meeting who wishes to record or film the meeting's proceedings is advised to liaise with the Agenda Contact who will provide guidance and ensure that any necessary arrangements are in place. Those present who are invited to make spoken contributions to the meeting should be aware that they may be filmed or sound recorded.
- If any further information is required about any item on this agenda, please contact the officer named at the foot of that agenda item.

From:

Parveen Akhtar
City Solicitor

Agenda Contact: Fatima Butt - 01274 432227

Phone: 01274 432227

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To:



A. PROCEDURAL ITEMS

1. ALTERNATE MEMBERS (Standing Order 34)

The City Solicitor will report the names of alternate Members who are attending the meeting in place of appointed Members.

2. DISCLOSURES OF INTEREST

(Members Code of Conduct - Part 4A of the Constitution)

To receive disclosures of interests from members and co-opted members on matters to be considered at the meeting. The disclosure must include the nature of the interest.

An interest must also be disclosed in the meeting when it becomes apparent to the member during the meeting.

Notes:

- (1) *Members may remain in the meeting and take part fully in discussion and voting unless the interest is a disclosable pecuniary interest or an interest which the Member feels would call into question their compliance with the wider principles set out in the Code of Conduct. Disclosable pecuniary interests relate to the Member concerned or their spouse/partner.*
- (2) *Members in arrears of Council Tax by more than two months must not vote in decisions on, or which might affect, budget calculations, and must disclose at the meeting that this restriction applies to them. A failure to comply with these requirements is a criminal offence under section 106 of the Local Government Finance Act 1992.*
- (3) *Members are also welcome to disclose interests which are not disclosable pecuniary interests but which they consider should be made in the interest of clarity.*
- (4) *Officers must disclose interests in accordance with Council Standing Order 44.*

3. MINUTES

Recommended –

That the minutes of the meeting held on 28 June be signed as a correct record (previously circulated).

(Fatima Butt – 01274 432227)



4. **INSPECTION OF REPORTS AND BACKGROUND PAPERS**

(Access to Information Procedure Rules – Part 3B of the Constitution)

Reports and background papers for agenda items may be inspected by contacting the person shown after each agenda item. Certain reports and background papers may be restricted.

Any request to remove the restriction on a report or background paper should be made to the relevant Strategic Director or Assistant Director whose name is shown on the front page of the report.

If that request is refused, there is a right of appeal to this meeting.

Please contact the officer shown below in advance of the meeting if you wish to appeal.

(Fatima Butt - 01274 432227)

B. BUSINESS ITEMS

5. **TRIDENT COMMUNITY COUNCIL BOUNDARY CHANGE - PETITION REQUIREMENT**

Before establishing a new Local Council or making any boundary changes to existing Local Councils Bradford Council must undertake a community governance review (CGR). This provides an opportunity for Bradford Council to review and make any appropriate changes to local governance within an area. The aim of the review is to ensure that local governance continues to be effective and convenient and that it reflects the people and interests of local communities.

The City Solicitor will submit **Document “G”** which seeks to establish whether Trident Community Council should be requested to present a valid petition to trigger Bradford Council undertaking a community governance review in respect of the requested boundary change.

The Committee’s instructions are requested.

(Kathryn Jones – 01274 433664)

6. **CORPORATE FRAUD UNIT - ANNUAL PERFORMANCE INFORMATION**

The Finance Director will submit **Document “H”** which presents the annual fraud performance information, as required by the Committee, to provide assurance that the Council’s counter fraud arrangements are effective.



The Corporate Fraud Unit has reported to Committee, on counter fraud performance, since June 2012. The information in the report represents the performance of the Council's Corporate Fraud Unit during the period 1st April 2015 to 31st March 2016 and is shown in full at Appendix A to Document "H".

Recommended-

That the Committee notes the key performance information at Appendix A to Document "H".

(Tracey Banfield/Harry Singh – 01274 434794/7256)

7. PUBLIC SECTOR INTERNAL AUDIT STANDARDS - PROPOSALS FOR UNDERTAKING AN EXTERNAL REVIEW OF INTERNAL AUDIT

The Director of Finance will submit **Document "I"** which outline the benefits of, and seeks the Committee's agreement to, the proposed arrangements for carrying out the external review of the Council's Internal Audit function, as required by the Public Sector Internal Audit Standards (PSIAS).

Recommended-

That the proposed arrangements for a peer review undertaken by Doncaster Council's Internal Audit Service are accepted by the Committee as appropriate to meet the requirements of the PSIAS and to provide the necessary external assurances on the effectiveness of Bradford Council's Internal Audit Service.

(Mark St Romaine – 01274 432888)

8. INTERNAL AUDIT ANNUAL REPORT 2015/16

The Director of Finance will submit **Document "J"** which informs the Committee about the service Internal Audit has provided to the Council during the financial year 2015/16.

In particular Members are advised of the following:-

- Internal Audit completed 92% of the 2015/16 audit plan which, is above the target of 90%.



- Internal Audit's Client satisfaction identified that 100% of the respondents said that the "recommendations were useful and realistic" and believed that the audit was "of benefit to management."
- 100% of all high priority recommendations made from the work undertaken were accepted by management.

Recommended-

That the Committee recognises and supports the work carried out by Internal Audit during 2015/16.

(Mark St Romaine – 01274 432888)

9. REVIEW OF ARRANGEMENTS FOR SECURING VALUE FOR MONEY - CBMDC

External Audit will submit **Document "K"** which reports that External Audit have a statutory duty to confirm that the Council has made proper arrangements for securing economy, efficiency and effectiveness in your use of resources (the value for money conclusion). The value for money risk assessment was reported to the Committee in April 2016 and this report updates the assessment and summarises the findings which support the value for money conclusion.

The report accompanies the Audit Completion Report which is also on the Committee's agenda.

Recommended-

That the Committee considers the review of arrangements for securing value for money report.

(Ross Woodley - (0191) 3836303)

10. WEST YORKSHIRE PENSION FUND REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

The Director of West Yorkshire Pension Fund will submit Document "L" which provides the West Yorkshire Pension Fund's financial position for the year ended 31 March 2016. The accounts have been prepared in accordance with:

- CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2015/16



- CIPFA Guidance on Accounting for Local Government Pension Scheme Management Costs.
- Pensions Statement of Recommended Practice 2007
- International Financial Reporting Standards (IFRS), as amended for the UK public sector

The value of the Fund as at 31 March 2016 is £11,210.98m, a net decrease in value of £108.22m, percentage change of -0.96%.

Recommended-

That the 2015/16 Statement of Accounts be approved and signed by the Chair of Governance and Audit Committee.

(Ola Ajala – 01274 434534)

The Appendix to Document “L” is a lengthy document and is therefore being circulated on a restricted basis. It is available on the Committee Minutes database of the Council’s Internet site www.bradford.gov.uk or in Committee Secretariat by contacting Fatima Butt on 01274 432227.

11. EXTERNAL AUDIT'S AUDIT COMPLETION REPORT 2015/16 - WEST YORKSHIRE PENSION FUND

The External Auditor will present the Audit Completion Report for the West Yorkshire Pension Fund (**Document “M”**) which summarises the findings from the 2015/16 audit.

Recommended-

That the Committee:

- **consider the unadjusted misstatements schedule (section 5)**
- **approve the letter of requested representations (Appendix A) including the reasons for not amending the unadjusted misstatement**

(Steve Appleton - (01274) 432392)

12. EXTERNAL AUDIT'S AUDIT COMPLETION REPORT FOR THE 2015/16 AUDIT OF CITY OF BRADFORD METROPOLITAN DISTRICT COUNCIL

The External Auditor will present the Audit Completion Report for Bradford Council (**Document “N”**) which summarises the findings from the 2015/16 audit.



Recommended-

That the Audit Committee:

- **consider the Audit Completion Report; and**
- **approve the letter of requested representations (Appendix A)**

(Steve Appleton (01274) 432392)

13. STATEMENT OF ACCOUNTS 2015/16

The 2015-16 Statement of Accounts (SOA) have been externally audited and are now presented to Governance and Audit Committee for approval. The External Auditor (Mazars) has reported their findings in two separate Audit Completion Reports, one for the Council and another for the West Yorkshire Pension Fund. Members are asked to consider these before approving the SOA.

The Director of Finance will submit **Document “O”** which provides an overview of the 2015-16 Statement of Accounts and includes a response to the Council’s Audit Completion Report.

Recommended-

The 2015-16 Statement of Accounts be approved and signed by the Chair of the Committee.

(James Hopwood (01274) 432882)

The Appendix to Document “O” is a lengthy document and is therefore being circulated on a restricted basis. It is available on the Committee Database of the Council’s Internet site www.bradford.gov.uk or in Committee Secretariat by contacting Fatima Butt on 01274 432227.

THIS AGENDA AND ACCOMPANYING DOCUMENTS HAVE BEEN PRODUCED, WHEREVER POSSIBLE, ON RECYCLED PAPER

