

Agenda for a meeting of the Governance and Audit Committee to be held on Thursday, 23 September 2021 at 10.30 am in Ernest Saville Room - City Hall, Bradford

Members of the Committee – Councillors

LABOUR	CONSERVATIVE	LIBERAL DEMOCRAT
Tait Thornton Godwin	Pollard	Reid

Alternates:

LABOUR	CONSERVATIVE	LIBERAL DEMOCRAT AND INDEPENDENT GROUP
M Slater Azam T Hussain	Felstead	J Sunderland

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 the agenda item.
- Given the restrictions on room capacity, any Councillors and members of the public who wish to make a contribution at the meeting are asked to email fatima.butt@bradford.gov.uk by 10.30 on Tuesday 21 September 2021 and request to do so. You will then be advised on how you can participate in the meeting. Access to the meeting cannot be guaranteed if those wishing to attend do not register given the Council must comply with the Covid regulations and guidance in place at the time.

On the day of the meeting you are encouraged to wear a suitable face covering (unless you are medically exempt) and adhere to social distancing. Staff will be at hand to advise accordingly.

From:

Parveen Akhtar
City Solicitor
Agenda Contact: Fatima Butt
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 22 July 2021 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. CORPORATE INVESTIGATION UNIT - ANNUAL PERFORMANCE INFORMATION 1 - 14

The work of the Corporate Investigation Unit underpins the Council's commitment to a zero tolerance approach to fraud, theft, corruption (including bribery), or any other financial irregularity committed against the Council.

The Director of Finance and IT will submit **Document "I"** which presents the annual performance information, as required by the Committee and provides assurance that the Council's counter fraud arrangements are effective.

Recommended-

That the Committee notes the extensive activities carried out by Corporate Investigation Unit to prevent, detect and deter the Council from instances of fraud, theft, corruption or any other financial irregularity as detailed in Document "I".

(Harry Singh – 01274 437256)

6. WEST YORKSHIRE PENSION FUND (WYPF) AUDITED REPORT AND ACCOUNTS FOR 31 MARCH 2021 15 - 234

The Director of West Yorkshire Pension Fund will submit **Document "J"** which presents the West Yorkshire Pension Fund Audited Report and Accounts for 31 March 2021 and provides a summary of West Yorkshire Pension Fund's financial position at the end of the year, and key financial activities during the year ended 31 March 2021. The accounts have been prepared in accordance with:

- CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2020/21
- CIPFA Guidance on Accounting for Local Government Pension Scheme Management Costs
- Latest Pensions Statement of Recommended Practice
- International Financial Reporting Standards (IFRS), as amended for the UK public sector

Recommended –

That the West Yorkshire Pension Fund Audited Report and Accounts for the 2020/2021 (Document “J”) be considered and approved.

(Ola Ajala – 01274 434534)

7. DRAFT AUDIT COMPLETION REPORT - WEST YORKSHIRE PENSION FUND TO YEAR ENDING 31 MARCH 2021 235 -
280

The External Auditor will submit **Document “K”** which reports on the Draft Audit Completion Report (ACR) for the West Yorkshire Pension Fund for the year ending 31 March 2021 which summaries the audit conclusions. However, the work is ongoing and if there are any changes these will be reported at the meeting.

Recommended –

That the report (Document “K”) be noted.

(Cameron Waddell - 07813 752 053)

8. 2020-21 DRAFT STATEMENT OF ACCOUNTS 281 -
416

The Director of Finance and IT will submit **Document “L”** which presents the Council's 2020-21 draft statement of accounts. These accounts are subject to approval from external audit.

The report also briefly details the salient financial implications from the accounts. A further report on the accounts will be presented at the meeting of the Committee on the 21 October 2021. It is also anticipated that the final 2020-21 accounts will be presented on this date.

Recommended -

That the financial results from the 2020-21 Draft Statement of Accounts detailed in Document “L” be noted.

(Chris Chapman – 01274 433656)

9. THE CIPFA FINANCIAL MANAGEMENT CODE

CIPFA issued its Financial Management Code which aims to drive financial management improvements and consolidate good practice in local authorities in October 2019. The code will come fully into effect from 2021/22. Compliance with the Code will be the responsibility of not just the Director of Finance & IT but also the corporate leadership team and elected members (including the Governance and Audit Committee).

The Director of Finance and IT will submit **Document “M”** which highlights the requirements of the Financial Management Code, how the Council currently meets those requirements and further improvements or actions which may be implemented.

Recommended –

(1) That the contents of the CIPFA Financial Management Code be noted.

(2) That the self-assessment against the Code requirements be noted.

(3) That the further improvements and actions which will be made in order to demonstrate that the Council continues to satisfy the requirements of the Code, and strengthens assurance even further be agreed.

(Andrew Cross/Mark St Romaine – 01274 436823/01274 432888)

10. ANNUAL GOVERNANCE STATEMENT 2020-2021

The Director of Finance and IT will submit **Document “N”** which sets out the requirement to conduct the annual review of the effectiveness of the Council’s governance framework and system of internal control. It reports the conclusions of that review and produces the Annual Governance Statement for 2020-21 to accompany the Council’s Statement of Accounts.

Recommended-

That the Governance and Audit Committee authorise the Leader of the Council and the Chief Executive to sign the Annual Governance Statement 2020-2021 (Document “N”), on behalf of the Council, to accompany the Statement of Accounts 2020-2021.

(Mark St Romaine – 01274 432888)