

# Bath & North East Somerset Council

MEETING:	Council	
MEETING DATE:	21 <sup>st</sup> November 2024	AGENDA ITEM NUMBER
TITLE:	2024 Annual Report – Corporate Audit Committee	
WARD:	ALL	
<b>AN OPEN PUBLIC ITEM</b>		
<b>List of attachments to this report:</b>		
<b>Appendix 1 – Corporate Audit Committee Annual Report 2024</b>		
<b>Appendix 2 – Terms of Reference Audit Committee</b>		

## 1 THE ISSUE

- 1.1 The Corporate Audit Committee has specific delegated powers given to it from Full Council and as such is required to report back annually on its work to Council under its existing Terms of Reference.
- 1.2 The Corporate Audit Committee 2024 Annual Report (Appendix 1) details the work carried out by the Committee for the period April 2023 to May 2024.
- 1.3 The Committee is also proposing some minor changes to its Terms of Reference following an assessment against CIPFA best practice. The revised terms of reference are attached for approval at Appendix 2

## 2 RECOMMENDATION

Council is asked to agree that:

- 2.1 The Annual Report of the Corporate Audit Committee is noted, and Council confirm that it has received 'assurance' that the Committee are fulfilling the responsibilities as stated in the Committee's Terms of Reference.
- 2.2 The Local Code of Corporate Governance is noted following the endorsement of the revised Code at the Corporate Audit Committee's meeting on the 1<sup>st</sup> May 2024.
- 2.3 The revised Terms of Reference of the Audit Committee at Appendix 2 be approved and updated in the Council's Constitution.

### **3 THE REPORT**

- 3.1 Appendix 1 details the report of the Corporate Audit Committee recording: the work carried out by the Committee over the period April 2023 to May 2024; the Committee's future work plan; membership of the Committee; and reference to a review carried out of the effectiveness of the Committee (against the CIPFA Code of Practice).
- 3.2 The Committee meeting agendas have focussed on its core role and responsibilities as per the Committee's existing Terms of Reference which can be found in the background papers.
- 3.3 During the year the Council's Local Code of Corporate Governance was subject to review and update. At the Committee's meeting on the 1<sup>st</sup> May 2024 the updated Local Code was endorsed, and it was agreed by Committee that it should be included as part of the Committee's Annual Report as all Members of the council should be aware of this important governance document (Annex 1 of Appendix 1).
- 3.4 As recorded in the Annual Report the Committee reviewed its effectiveness against the CIPFA Code of Practice. The review identified a number of changes to the Committee's Terms of Reference, and a revised version (Appendix 2) was agreed at the meeting held on 25<sup>th</sup> September 2024 and it was resolved that it should be presented to Council for adoption.

### **4 STATUTORY CONSIDERATIONS**

- 4.1 There are no specific statutory considerations related to this report. As stated in the issue section of this report the Corporate Audit Committee is required to report back to Council annually.

### **5 RESOURCE IMPLICATIONS (FINANCE, PROPERTY, PEOPLE)**

- 5.1 There are no direct resource implications relevant to this report.

### **6 RISK MANAGEMENT**

- 6.1 A proportionate risk assessment related to the issue and recommendations has been undertaken, in compliance with the Council's decision-making risk management guidance.
- 6.2 The Corporate Audit Committee has specific responsibility for ensuring the Council's Risk Management and Governance framework is robust and effective.

### **7 EQUALITIES**

- 7.1 A proportionate equalities impact assessment has been carried out using corporate guidelines and no significant issues have been identified.

### **8 CLIMATE CHANGE**

- 8.1 There are no direct climate change implications related to this report.

## 9 OTHER OPTIONS CONSIDERED

9.1 This was a review against existing terms of reference of the Committee and CIPFA best practice there are no other practical options to consider related to this report.

## 10 CONSULTATION

10.1 The report was distributed to the Council's S151 Officer and Chair of the Audit Committee for consultation.

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<b>Background papers</b>	<i>2023/34 Corporate Audit Committee Annual Report to Council – November 2023</i>
<b>Please contact the report author if you need to access this report in an alternative format</b>	