**Joint Committee 31 October 2024 Agenda Item 6.1**

**REPORT**

**CITY REGION DEAL AUDIT PLAN 2024-2030**

## **Executive summary**

In accordance with the City Region Deal Heads of Terms, Deal Agreement and annual Grant Offer Letter, the Joint Committee are asked to approve the City Region Deal Audit Plan 2024-2030 (see **Appendix 1**).  
  
This will enable the necessary scheduled audit activities outlined in **Appendix 2** of the Assignment Brief to take place and provide assurance to the City Region Deal Joint Committee on arrangements and controls that operate at, or may impact upon, the City Region Deal at the overall partnership level.

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Recommendations

The Joint Committee is asked to:   
  
1. Approve the City Region Deal Audit Plan 2024-2030, as detailed in Appendix 1 and 2.

Legal & Risk Implications and Mitigation

It is a requirement of the City Region Deal Heads of Terms, Deal Agreement and annual Grant Offer Letter, that the partnership has an agreed audit plan in place. The terms and conditions of grant are clear that the Internal Audit service must be provided in compliance with Public Sector Audit Standards. These Standards are clear that ‘The Internal Audit activity must be independent from the officers directly involved in the delivery of the deal, and Internal Auditors must be objective in performing their work. The audit plan will be delivered in compliance with this requirement for independence.

Considerations

* 1. The draft City Region Deal Audit Plan 2024-2030 for has been reviewed and considered by the Chief Officer Group, and in now presented to Joint Committee for approval.
  2. Stirling Council’s Internal Audit Team will undertake the audits and will report back to the Chief Officer Group and Joint Committee. The officers carrying out the audit are not involved in the delivery of the deal and are independent from the delivery teams.
  3. The audit plan, once agreed, will be shared with Government as part of the governance processes. The outcomes and actions from audits will also be shared with Government once these have been considered by Joint Committee.
  4. This is a requirement of the City Region Deal Heads of Terms, Deal Agreement and annual Grant Offer Letter.

Resource Implications

**Financial Details**

Finance Officers have been consulted and have agreed the financial implications   
as set out in the report. Yes

**Staffing**

The full implications on staffing are set out in the report. Yes

**Exempt Reports**

Is this report exempt? No

**Equalities Impact**

Have you undertaken the required equalities impact assessment to ensure that   
no groups are adversely affected by the recommendations? n/a

**Legality**

It has been confirmed that in adopting the recommendations contained in this report,   
the Joint Committee is acting within its legal powers.

The Joint Committee is empowered to approve this by the Standing Orders in place, the signed City Region Deal agreement and City Region Deal Heads of Terms. Yes

**Sustainability and Environmental**

It has been confirmed that sustainability and environmental issues have been   
considered within the report. n/a

Policy Implications

None.

Consultations

The document has been shared in draft, pending approval by Joint Committee. Officers from Government have advised that the plan is in line with the expectations of the deal requirements.

Background

This audit is a requirement of the City Region Deal Heads of Terms, Deal Agreement and annual Grant Offer Letter. Stirling Council as the Lead Authority are required to conduct an audit across the whole City Region Deal every 2 years. It is recommended that partners conduct audits of their contribution to the City Region Deal with similar frequency.

The CRD Assurance Framework commits the RPMO to prepare a bi-annual audit plan which will be approved by Joint Committee and implemented by the partners within their current statutory audit functions.

Outcomes from partner’s audits will inform the scope of the overall City Region Deal audit every 2 years. Actions from partner audits will be managed through their own internal audit processes and committees. Outcomes from the City Region Deal audit will be reported to Joint Committee and Stirling’s Audit Committee and actions managed through the Audit Committee.

Appendices

1. City Region Deal Audit Plan 2024- 2030
2. Audit Assignment Brief

Approved by:

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