



West  
Yorkshire  
Combined  
Authority

Tracy  
Brabin  
Mayor of  
West Yorkshire

**NOTES OF THE INFORMAL INQUORATE MEETING OF MEMBERS OF  
THE GOVERNANCE AND AUDIT COMMITTEE  
THURSDAY, 11 JANUARY 2024 AT COMMITTEE ROOM A,  
WELLINGTON HOUSE, 40-50 WELLINGTON STREET, LEEDS**

---

**Present:**

Debbie Simpson (Chair)  
Councillor Jane Scullion (Deputy Chair)  
Councillor Paul Davies (Substitute)

Independent Member  
Calderdale Council  
Kirklees Council

Mark Outterside  
Caroline Allen  
Bronwyn Baker  
Michelle Burton  
Gary Dowson  
David Gill  
Ben Kearns  
Alan Reiss  
Angela Taylor  
Simon Warburton

Mazars Auditors  
West Yorkshire Combined Authority  
West Yorkshire Combined Authority  
West Yorkshire Combined Authority  
West Yorkshire Combined Authority  
West Yorkshire Combined Authority  
West Yorkshire Combined Authority  
West Yorkshire Combined Authority  
West Yorkshire Combined Authority  
West Yorkshire Combined Authority

**Inquorate meeting status**

The meeting was inquorate and therefore members were unable to meet in a formal capacity and take decisions.

Those members who were in attendance met informally to provide feedback on agenda items which were on the published agenda.

**Apologies**

Apologies had been received by Cllr Hinchcliffe, Cllr Lamb and Joanna Wardman.

**Agenda Item 4: Minutes of the meeting of the Governance and Audit Committee held on 19 October.**

Given that the committee was inquorate, members noted that they were unable to approve the minutes of the meeting held on 19 October and that they would have to be taken forward to the 7<sup>th</sup> March meeting for formal approval.

### **Agenda Item 5: Internal Audit Progress Report**

Members present discussed the internal audit progress report and were pleased to note the recent successful recruitment campaign. The risk of insufficient delivery against the workplan was concerning but members were encouraged to hear that more audits had been completed and assigned to team members for quarter 4.

Members were satisfied with the mitigations implemented following the minimal assurance given to an Adult Education Budget provider.

### **Agenda Item 6: Draft Internal Audit Plan 2024/25**

Members present discussed the internal audit draft plan for 2024/25. They were supportive of the draft plan and felt it was comprehensive and had identified the right areas of focus while leaving some headroom for any emerging risks throughout the year.

### **Agenda Item 7: External Audit Progress Report**

Members present discussed the external audit progress report. It was noted that the 2021/22 accounts had been signed off but the value for money opinion was ongoing. A proposal regarding a backstop for incomplete audits was due in September.

Members discussed the proposed increase in external audit fees of 151% and noted that, following a consultation by Public Sector Audit Appointments (PSAA), feedback would be submitted in consultation with committee members.

### **Agenda Item 8: Draft Treasury Management Statement and General Reserves Strategy**

Members present discussed a report that set out the Treasury Management Statement and Strategy and the general reserves strategy. They noted the proposal to maintain £14 million in the general reserves and the areas of volatility, set out at table 2.7, where it would be prudent to hold a level of reserves to address in-year challenges.

### **Agenda Item 9: Compliance and Monitoring**

Members present discussed a report that provided an update on internal controls and noted that there had been no changes to internal controls and no RIDDOR incidents since the committee last met.

Members asked whether the information under the complaints section of the compliance dashboard could be displayed in a clearer way with more useful information relating to complaint topic areas.

### **Agenda Item 10: Risk Management**

Members present considered a report that provided an update on the Combined Authority's risk management strategy.