

**NOTES OF THE MEETING OF THE
GOVERNANCE AND AUDIT COMMITTEE
HELD ON THURSDAY, 13 JANUARY 2022 AT REMOTE MEETING - TO
BE LIVESTREAMED HERE:
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ZK9A/LIVE](https://www.youtube.com/channel/UCAZJNSGPQZZT41VIBN2ZK9A/LIVE) (COPY AND PASTE THE LINK IN YOUR BROWSER)**

Present:

| | |
|---------------------------------------|--------------------|
| Debbie Simpson (Chair) | Independent Member |
| Councillor Jane Scullion (Substitute) | Calderdale Council |
| Councillor Shabir Pandor | Kirklees Council |
| Councillor Matthew Robinson | Leeds City Council |
| Joanna Wardman | Independent Member |

In attendance:

| | |
|----------------|-----------------------------------|
| Mark Dalton | Mazars |
| Ben Still | West Yorkshire Combined Authority |
| Angela Taylor | West Yorkshire Combined Authority |
| Bronwyn Baker | West Yorkshire Combined Authority |
| Craig Taylor | West Yorkshire Combined Authority |
| Caroline Allen | West Yorkshire Combined Authority |
| Ben Kearns | West Yorkshire Combined Authority |

21. Apologies for Absence

Apologies were received from Councillor Hinchliffe and Councillor Swift.

22. Declarations of Disclosable Pecuniary Interests

There were no declarations of Pecuniary Interests

23. Exclusion of the Press and Public

There were no items that required the exemption of the press and public.

**24. Minutes of the Meeting of the Governance and Audit Committee held on
30 September**

Resolved: That the minutes be noted and approved at the next meeting

25. Internal Audit Progress Report

Members considered a report that progress against delivery of the 2021-22 internal audit plan.

Two reviews had been completed since the last meeting of the Committee which were summarised at appendix 1.

Members noted the ongoing difficulty of recruitment to the internal audit team. Work was underway with HR to review team structure to ensure internal audit was well positioned to deliver for the organisation.

Members queried the items on the plan without a RAG rating which would become clear as further audit work was undertaken to allow for an audit opinion.

Members noted the internal audit charter which had been through an annual review and was attached at appendix 2.

Resolved:

- (i) That the internal audit progress to date be noted.
- (ii) That the committee recommend to the Managing Director that the Audit Charter be approved.

26. External Audit Progress Report

Members considered a report that provided an update on external audit matters that had occurred since the last meeting.

Members considered the approach to the PSAA and recommended to the Combined Authority that the organisation continue to opt into PSAA national scheme.

Resolved: That the Committee recommend to the Combined Authority that it opt-in to the PSAA led national scheme for the appointment of external auditors, effective from April 2023.

27. Annual Audit 2020-21

Members considered a report that presented the annual Audit Report from the external auditor on the financial year 2020/21.

Members approved the annual accounts for 2020/21 at its meeting on 30 September. Further work was required on the value for money opinion as well as a review of the Whole of Government Accounts.

Formal confirmation had yet to be received that the Whole of Government accounts was not required and so the audit could not be closed but the work was substantially complete.

Members discussed the role of public engagement throughout the audit process and the requirement to advertise the annual accounts.

Resolved: That the annual audit report be noted.

28. Compliance and Monitoring

The committee considered a report which set out any changes to the arrangements for internal control since the last meeting.

There had been no significant changes to internal controls in the period.

Members noted the revised treasury management statement and strategy. The PCC was now included in the Combined Authority's treasury management arrangements but the decision making process was different for the policing and non-policing treasury managements. It was intended that the treasury management arrangements would be brought together.

Members asked for a further information on the treasury management arrangements which would be brought to a future meeting.

Resolved:

- (i) That the Committee the information contained in this report be noted.
- (ii) That the treasury management statement and strategy and reserves policy be endorsed.

29. Ethical Governance Changes

Members considered a report that set out the updated procedure for considering complaints alleging a failure to comply with the Members' Code of Conduct.

The current procedure was ambiguous in parts and had been updated in light of guidance form the LGA guidance.

Members asked for a flow chart to be included to better visualise the process through each stage.

Resolved: That the revised procedure be endorsed and recommended to the Combined Authority for approval

30. Assurance Framework Review

Members considered a report that set out changes to the Assurance Framework.

Resolved: That the Assurance Framework be endorsed.