

**MINUTES OF THE MEETING OF THE
GOVERNANCE AND AUDIT COMMITTEE
HELD ON THURSDAY, 30 SEPTEMBER 2021 AT REMOTE MEETING -
TO BE LIVESTREAMED HERE:
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Present:

Councillor Susan Hinchcliffe (Chair)
Councillor Jane Scullion (Substitute)
Councillor Cathy Scott (Substitute)
Debbie Simpson

Bradford Council
Calderdale Council
Kirklees Council
Independent Member

In attendance:

Mark Outterside
Angela Taylor
Bronwyn Baker
Jonathan Sheard
Ben Kearns

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

12. Apologies for Absence

Apologies had been received from Councillor Swift, Councillor Pandor, Councillor Robinson, and Joanna Wardman.

13. Declarations of Disclosable Pecuniary Interests

There were no declarations of pecuniary interests at the meeting.

14. Exclusion of the Press and Public

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

15. Minutes of the Meeting of the Governance and Audit Committee held on 18 March

Resolved: That the minutes of the meeting of the Governance and Audit Committee held on 18 March be approved.

16. Notes of the Meeting of the Governance and Audit Committee held on 22

July

Resolved: That the notes of the meeting on 22 July be approved.

17. Internal Audit Progress Report

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

Work against the plan was underway and a review of natural flood management was attached as an appendix to the submitted report.

Members noted that several reviews were in progress and would be reported to the next meeting of the Committee. Health and safety, the second stage of procurement around the Adult Education Budget as well as contract management were some of the auditors to be report at the next meeting.

Members noted the recruitment issues experienced by the internal audit team and the need to attract higher calibre candidates to match the increasing complexity of the work.

Members asked if supply chain resilience for transport services as well as risks associated with increase in construction costs would form a part of upcoming audits. It was noted that internal audit would remain agile in its approach to risks and audits throughout the year.

Resolved: That the report be noted

18. External Audit Progress Report

Members considered a report which provided an update on external audit matters since the last meeting

Members noted that the Public Sector Audit Appointments (PSAA) consultation and a summary of the consultation findings was attached at appendix 1. PSAA would revisit areas of their proposals and the prospectus for the nation scheme commencing from April 2023 would be published in September and a report would be brought to the next meeting of the Committee.

Resolved: That the report be noted

19. Annual Accounts 2020/21

The Committee considered a report that presented the annual accounts for 2020/21 for approval.

The annual accounts were attached at appendix 1 to the submitted report and the audit completion report from Mazars was attached at appendix 3. Mark Outterside, from Mazars, was in attendance to present the external auditors

view of the account and members noted that all outstanding items at the time of written had since been completed. There had been one mis-stated account and minor disclosure errors, but none were significant.

It was noted that the external auditors' value for money conclusion could be issued up to 3 months after the accounts had been signed off.

Members thanked the officers and the external auditors for completing the annual accounts on time and to a good standard.

The Committee requested a session on the audit arrangements for Office of the Police and Crime Commissioner as well as further information on treasury management arrangements.

It was suggested that a review of the new governance arrangements and committee structure could be reviewed.

Members questioned an outstanding transaction from Leeds City Council which matured in April. Officers would circulate a note following the meeting to members to clarify.

Resolved:

- (i) That the Treasury Management Statement be approved.
- (ii) That Mazars Audit Completion Report be noted.
- (iii) That the annual accounts for the year ended 31 March 2021 be approved.
- (iv) That the response to the external audit question to 'those charged with governance' be approved.

20. Compliance and Monitoring

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

There had been no significant changes or breaches in the arrangements for internal controls and no RIDDOR incidents in the period.

Members noted that the Combined Authority at present had two sets of treasury management arrangements the Office of Police and Crime Commissioner which were administered by Wakefield Council while the Combined Authority's was administered by Leeds City Council. A fuller review was planned to ascertain whether all treasury management arrangements would benefit from being administered by a single party.

The Committee requested that the risk register and risk management strategy to be brought to the next meeting. Members also asked for a closer look at information flows within the organisation to ensure that the Governance and Audit Committee was sighted on any important issues escalating from office

boards.

Resolved: That the report be noted.