

# Part 3

## Section 2.3 - Terms of Reference

### Governance and Audit Committee<sup>1</sup>

The Governance and Audit Committee is authorised<sup>2</sup>:

1. To review and scrutinise the Combined Authority's financial affairs<sup>3</sup>.
2. To review and assess the Combined Authority's risk management, internal control and corporate governance arrangements<sup>4</sup>.
3. To review and assess the economy, efficiency and effectiveness with which resources have been used in discharging the Combined Authority's functions.
4. To make reports and recommendations to the Combined Authority<sup>5</sup> in relation to reviews conducted under paragraphs 1, 2 and 3 above<sup>6</sup>.
5. To consider the findings of a review of the effectiveness of the system of internal control and approve the annual governance statement<sup>7</sup>.
6. To consider and approve the statement of accounts<sup>8</sup>.
7. To consider external audit arrangements<sup>9</sup> and reports, and consider any audit letter from the local auditor following an audit.

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<sup>1</sup> Appointed in accordance with paragraph 4 of Schedule 5A of the Local Democracy, Economic Development and Construction Act 2009

<sup>2</sup> These terms of reference should be construed in a broad and inclusive fashion to include any action which facilitates or is conducive or incidental to the role of the Combined Authority as accountable body for the Leeds City Region Enterprise Partnership (the LEP)

<sup>3</sup> including in relation to PCC Functions

<sup>4</sup> including in relation to PCC Functions

<sup>5</sup> The LEP's Procedure Rules provide that the LEP Board shall consider any audit reports or recommendations relating to LEP activities

<sup>6</sup> including in relation to PCC Functions

<sup>7</sup> Regulation 6 of the Accounts and Audit Regulations 2015

<sup>8</sup> including in relation to PCC Functions and incorporating the accounts of the Chief Constable in accordance with Article 41 of The West Yorkshire Combined Authority (Election of Mayor and Functions) Order 2021

<sup>9</sup> This does not include appointing a local auditor, which must be carried out by the Combined Authority.

8. To receive and consider an annual report form the Joint Independent Audit and Ethics Committee<sup>10</sup>.
9. To promote and maintain high standards of conduct by members and co-opted members of the Combined Authority.<sup>11</sup>
10. To advise the Combined Authority in relation to:
  - adopting, revising or replacing its Members' Code of Conduct<sup>12</sup>;
  - appointing at least one independent person<sup>13</sup>; and
  - arrangements for investigating and making decisions about allegations of failing to comply with the Members' Code of Conduct.
11. To consider and determine any allegation of failing to comply with the Members' Code of Conduct including complaints referred by the Police and Crime Panel <sup>14</sup>.

Document version control	
<b>Municipal Year:</b>	2022-23
<b>Version:</b>	1 - 22/23
<b>Document approved by:</b>	The Combined Authority
<b>Date:</b>	23 June 2022
<b>To be of effect from:</b>	23 June 2022

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<sup>10</sup> Established in accordance with the Financial Management Code of Practice (Home Office Guidance)

<sup>11</sup> This function does not extend to adopting, revising or replacing the Members' Code of Conduct

<sup>12</sup> The Code applies to members and voting co-opted members of the Combined Authority and includes provision about registering and disclosing interests

<sup>13</sup> In accordance with Section 28(7) of the Localism Act 2011

<sup>14</sup> In accordance with arrangements made by the Combined Authority and regulation 29 of The Elected Local Policing Bodies (Complaints and Misconduct) Regulations 2012 as amended by 2021 Order