

**MINUTES OF THE MEETING OF THE
GOVERNANCE AND AUDIT COMMITTEE
HELD ON THURSDAY, 13 OCTOBER 2022 AT COMMITTEE ROOM 1,
WELLINGTON HOUSE, 40-50 WELLINGTON STREET, LEEDS**

Present:

Debbie Simpson (Chair)
Councillor Susan Hinchcliffe
Councillor Cathy Scott (Substitute)
Joanna Wardman

Independent Member
Bradford Council
Kirklees Council
Independent Member

In attendance:

Mark Outterside
Bronwyn Baker
Angela Taylor
Ben Kearns

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

26. Apologies for Absence

Apologies were received from Cllr Swift, Cllr Scullion, Cllr Robinson, and Cllr Pandor.

27. Declarations of Disclosable Pecuniary Interests

There were no declarations of pecuniary interests at the meeting.

28. Exclusion of the Press and Public

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

29. Minutes of the Meeting of the Governance and Audit Committee held on 28 July

Resolved: That the minutes of the meeting held on 28 July be approved.

30. Internal Audit Progress Report

Members considered a report that set out progress against the plan for 2022/23 as well as the Quality Assurance and Improvement Plan.

It was noted that recruitment continued to prove problematic with two vacancies unfilled. Work against the audit plan was set out in appendix 1 to the submitted report.

Members discussed the whistleblowing referral which was under investigation, and it was noted that as a result the audit into commissioning and VRU unit would be brought forward to ensure that controls were functioning effectively. The investigation into the specific incident was expected to conclude swiftly and the conclusion could be shared at the next meeting of the committee.

Resolved: That the report be noted.

31. External Audit progress Report

Members considered a report that provided an update in external audit matters.

Formal notification had been received from Mazars regarding the delay in the final audit. Members also noted that work by PSAA was progressing to appoint auditors for the next round of audits and would be brought to a future meeting of the committee

Resolved: That the report be noted.

32. Draft Annual Accounts 2021/22

Members considered a report that set out the draft annual accounts for 2021/22. The draft accounts had been published and no questions had been raised although interim work by Mazars was in progress.

Members asked for assurance around budget monitoring especially regarding overspend and underspend.

Resolved: that the report be noted.

33. Treasury Management

Members considered a report that provided an update on Treasury Management activities.

Regular quarterly meetings continued to be held with treasury partners and no areas of concern had been raised since the last meeting.

An updated treasury management statement with updated figures on borrowings and deposits was attached at appendix 1.

Members asked about the risk of clawback on grants. It was noted that the risk was low as grant money would be spent in the right way in a timely manner.

Resolved: That the report be noted

34. Workplan and Committee Development

Members considered a report that set out the workplan for the year.

Members asked for the police and Joint Independent Audit and Ethics Committee annual report be added to the committee's workplan. Members also asked for a workshop around the updated CIPFA guidance.

Resolved: That the report and the committee's comments be noted.

35. Compliance and Monitoring

Members considered a report that provided an update on internal controls since the last meeting of the Committee

There had been no changes to internal controls and no RIDDOR incidents.

Members noted the work underway on the budget and the actions being undertaken to adjust capital schemes in response to inflationary pressures.

Resolved: That the report be noted

36. Risk Management Strategy

Members considered a report that provided an update on risk management.

The risk register was attached at appendix 1 to the submitted report. Members noted that four new risks had been added to the corporate risk register and one had been removed. Work was underway to confirm that the mitigations identified in the risk register had been completed or were in progress. Each directorate had appointed a risk coordinator to ensure a more joined up and responsive approach.

Members asked for a change in the presentation of the register to help members to identify where additional mitigations had been undertaken and the improvements mitigations had on each risk.

Resolved: That the report be noted.