



West
Yorkshire
Combined
Authority

Tracy
Brabin
Mayor of
West Yorkshire

**MINUTES OF THE MEETING OF THE
GOVERNANCE AND AUDIT COMMITTEE
HELD ON WEDNESDAY 4 DECEMBER 2024 AT COMMITTEE ROOM 1,
WELLINGTON HOUSE, 40-50 WELLINGTON STREET, LEEDS**

Present:

Debbie Simpson (Chair)	Independent Member
Councillor Jane Scullion (Deputy Chair)	Calderdale Council
Councillor Matthew Morley (Substitute)	Wakefield Council
David Merrett	Independent Member
Robert Winter	Independent Member

In attendance:

Alastair Newall (Auditor)	Mazars
Alan Reiss	Chief Operating Officer
Angela Taylor	Director of Finance and Commercial Services
Caroline Norreys	Assistant Director of Legal, Governance and Compliance
Gary Dowson	Head of Strategic and Finance
Bronwyn Baker	Head of Internal Audit
Aamina- Noor Shah	Committee Service Officer
Sarah Naylor	Committee Services

32. Apologies for Absence

Apologies were received from Councillors Carole Pattinson (Kirklees Council), Alan Lamb (Leeds Council) and Denise Jeffrey (Wakefield Council). However, it was noted that Councillor Matthew Morley attended the meeting as substitute for Councillor Denise Jeffrey.

33. Declarations of Disclosable Pecuniary Interests

There were no declarations of pecuniary interests at the meeting.

34. Exclusion of the Press and Public

There were no items present on the agenda which required the exclusion of the press and public.

35. Minutes of the Meeting of the Governance and Audit Committee held on 7 March 2024

Resolved – That the minutes of the meeting of the Governance and Audit Committee held on 7 March 2024 were approved as a correct record.

36. Notes of the Informal Meeting held on 1 August 2024

Resolved – That the notes of the informal meeting of the Governance and Audit Committee held on 1 August 2024 were noted.

37. Notes of the Informal Meeting held on 28 October 2024

Resolved – That the notes of the informal meeting of the Governance and Audit Committee held on 28 October 2024 were noted.

38. Approval of Annual Accounts 2022/23

The Committee considered a report which concerned the external auditors' opinion on, and approval of, the annual accounts for 2022/23.

Officers introduced the report and reminded the Committee that in 2024 the Ministry of Housing, Communities, and Local Government (MHCLG) and the National Audit Office (NAO) consulted on proposals to improve financial reporting and audit timeliness, introducing mandatory backstop dates for audit completion. On 30 July, MHCLG announced measures to address the local audit backlog, supported by legislation.

Members noted that the statutory backstop date for the 2022/23 accounts was set for 13 December 2024. Due to incomplete audits, a disclaimed opinion would be issued for the Combined Authority's 2022/23 accounts. The report emphasised the importance of collaboration across the system, it outlined the audit completion report and related documents for review.

Mazars outlined the exceptional circumstances surrounding the presentation of unaudited accounts, in accordance with legislative requirements. They highlighted a substantial audit backlog, which had arisen due to technical issues, staffing shortages and the impact of the pandemic. Members were informed of the Government's solution to resolve this which included implementation of backstop dates for account publication. Mazars further emphasised the necessity of rebuilding assurance regarding the Combined Authority's accounts, particularly concerning the identified risks and audit priorities. Members acknowledged the current position of the Combined Authority's accounts and queried how the auditors planned to address this. Mazars recognised that national issues had impacted on meeting the audit timeframes and to reestablish confidence in auditing processes, they gave assurance in their ability to address the backlog and restore the audit cycle.

The Chair requested that an update on assurance details and timescales, which were currently being discussed and agreed by national stakeholders, be given at a future meeting of the Committee by Mazars and officers.

Resolved:–

- (i) That the Committee received the External Auditors opinion on the 2022/23 Annual Accounts.
- (ii) That the Committee approved the Annual Accounts for 2022/23.

39. Date of Next Meeting

It was noted that the next meeting of the Governance and Audit Committee would be held on 20 January 2025.