



**MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE  
(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)  
HELD ON 13 OCTOBER 2022**

**MEMBERS PRESENT**

Jeff Colley  
Mike Ford (Chair)  
Julie Winham

**OFFICERS PRESENT**

Carol Beanland, Business Support Lead, WYCA (notes)  
Joanne Campbell, Internal Audit Manager, WYP  
Julie Edwards, Head of Accountancy, WYP  
Nicola Hallas, Mazars, External Auditors  
Katherine Johnson, ACO, WYP  
Beverley Nichol, Head of Risk Management and Insurance, WYP  
Julie Reid, Head of Policing and Crime, WYCA  
Neil Rickwood, Head of Audit and Risk, WYP  
Angela Taylor, Director of Corporate and Commercial Services, WYCA

**1. WELCOME & APOLOGIES**

Mike Ford welcomed everyone to the meeting.

**2. DECLARATIONS OF INTEREST**

None disclosed.

**ACTION: Julie Reid to contact Julie Winham to check for updates on her Declaration of interests**

**3. RECORD OF ATTENDANCE**

Details of the member and officer attendance at previous meetings of the Committee were circulated for information and noted.

**4. MINUTES**

Julie Winham asked for the date of today's meeting to be added as the date of the next meeting, for completeness. The minutes of the meeting held on 18 March 2022 were then agreed as correct records.

## 5. MATTERS ARISING

### **Item 5.1 MoU in relation to Internal Audit to show ultimate responsibility to the Mayor and Chief Constable**

Katherine Johnson said that this relates to a paper that had been brought to the committee by Katie Hurrell, the previous Head of Finance at WYCA and outlined that in WYCA the ultimate responsibility for audit is the WYCA Audit Committee. However, in West Yorkshire Police it is the Chief Constable and the Mayor who are responsible for audit. The Memorandum of Understanding needed updating to reflect this.

**ACTION CARRIED FORWARD: Angela Taylor - MoU in relation to Internal Audit to be changed to show ultimately responsible to Mayor and CC.**

### **Items 5.2 Penetration testing assurance to be included as an annual agenda item and 5.3 Review of whether penetration testing results can be fed into the Internal Audit work plan**

Neil Rickwood stated that assurance has been received from the Force's Digital Policing that all the mechanism are in place. There is a lot of required mandatory penetration tests to take place to get the public service network for policing accreditation. Internal Audit are unable to carry out the penetration testing. Neil Rockwood suggested that assurance is provided on an annual basis on the various mechanisms and controls that the Force have got, plus an annual summary of what has happened.

Julie Winham said that this item related to the information that could be used by Internal Audit to obtain assurance in terms of the log of vulnerabilities that that was produced as a result of the penetration testing. Joanne Campbell suggested getting the report and then assessing it and deciding if there were particular risks.

Jeff Colley asked how the Force oversees and manage and benchmark itself in relation to cyber and all the other information security risks because it is a very specialist area and asked if Cyber Essentials Certification is used or ISO 2700. Jeff Colley also asked what gaps there are and what the Force is doing about the gaps.

Katherine Johnson replied that this is highly regulated because of the security systems that are used in national policing. And said that Julie Winham made a valid point in that the Force does not show what the framework is for getting insurance for digital risks and suggested a paper on the Force's IT risk control environment and how do Internal Audit and the wider organisation get insurance?

Mike Ford suggested that going forward inviting a specialist responsible for a key risk to attend the committee and highlight the risks for Internal Audit to audit and provide assurance with the mitigations through the annual work plan.

**ACTION: Julie Reid to update the Committee Terms of Reference to include the option to invite contribution from risk owners for certain items.**

Katherine Johnson suggested a checklist for an IT control risk assessment framework, which Internal Audit complete it by taking advice from Digital Policing and pass judgement

on whether this is OK. The report would then come to this committee. There is already in place a strategic oversight board that covers most things related digital and also prioritisation of digital resource and where major projects are allocated. Beverley Nichol added that the strategic oversight board has a detailed risk register and anything that comes out of that needs escalating.

**ACTION: Neil Rickwood to prepare a paper on the Force's IT risk control environment and how assurance is gained by Internal Audit**

**Item 5.4 Structured review and appraisal process for committee members to be implemented**

Mike Ford suggested a light touch, informal review for the next meeting to identify any development needs and learning needs, before proceeding to a full annual process.

**ACTION: The initial appraisal of JIAC members will be carried out on an informal basis for 22/23 with the more formal approach to be adopted from 23/24**

**Item 5.5 Report on Home Office lobbying through NPCC, with regards to future funding**

To be covered under the business update.

**Item 5.6 Update on treasury management arrangements for the Force and the Policing and Crime Team).**

Discussed under agenda item 9.

**Item 5.6 Confirmation of what the £330 security scheme sponsorship record relates to**

Katherine Johnson confirmed that the non-cash item to the value of £330 was for 100 bike register kits.

Joanne Campbell sought clarification over an earlier point raised about self-assessment and Julie Winham confirmed that it was the periodic self-assessments that Internal Audit undertake which would then come to this committee annually.

**ACTION: Neil Rickwood to share Internal Audit's self-assessment, annually.**

**ACTION: Julie Reid to add to the committee workplan an annual Internal Audit self-assessment.**

**6. CHAIR'S UPDATE**

Mike Ford explained that Members will have read the papers, so that presenters can give an overview and flag if the paper is for noting, approving or if a decision or ratification is needed.

## 7. BUSINESS UPDATES

### (a) West Yorkshire Police

Katherine Johnson briefly discussed that, typically, the financial update is included in the business update rather than a separate finance agenda item, and focusses on updating members on the Medium-Term Financial Forecast (MTFF) rather than the specifics of the budget.

Mike Ford sought clarity that this committee was looking at the processes around the budget and finances. Katherine Johnson replied that that is correct and then gave an overview of current position with the MTFF modelling showing the £41 million deficit for the next year, with a huge contributing factor being the inflationary pressures of at least £25 million on top of the £11 million previously known about. Katherine Johnson discussed the extension of the energy cap and the positive effect this would have. The NPCC are doing another survey of forces following on from the August survey due to the ever-increasing deficit. There is a need to make a case to the Home Office to try and increase the level of funding. Mike Ford asked for clarification on pay to which Katherine Johnson replied that WYP built in a 3.5% increase, with the average across policing being 3% that different forces have built into their budgets. The police pay review body then made a recommendation to have £1,900 on every pay point effectively to the Home Secretary who accepted. This calculated as roughly 5% of the pay bill. There had been an interim agreement through the police staff council for police staff which has now been reopened, and it is looking like staff costs will be around 6.8%. Mike Ford asked if officers are able to take industrial action, Katherine Johnson replied that whilst Police Officers are unable to take industrial action, police staff can take industrial action.

**ACTION: Katherine Johnson to update future meetings on the medium term financial forecast as part of the regular business update.**

Mike Ford asked about the connection to the risk profile where there are mitigating actions planned to close off risks that are dependent on that action having the funding needed to do it. Specifically, whether the risk can be closed where the mitigation is dependent on future funding, which may now be at risk itself.

Beverley Nichol responded that it is business as usual in terms of WYP's processes and in terms of the priorities and the funding. Katherine Johnson said that nothing has yet been identified that that will not happen, but this may come in the future. Most of WYP's risks are having too much demand for supply, which will only get heightened.

Katherine Johnson has said that WYP has been fortunate to have continuity compared to other forces with the Chief Constable and Deputy Chief Constable (DCC). The DCC is about to retire. The DCC post has been advertised, with the new appointee likely to be in post in January 2023.

Katherine Johnson said that the biggest major programme is the recent change of telephony system, which includes the 999 and 101 mission critical systems. Mike Ford asked if this was on the risk register to which Beverley Nichol responded that this was a local operational risk perspective with a detailed risk register for the program. Stage Two of this project will bring in a customer relationship management system (CRM).

Mike Ford asked if there were other major projects that are in the early stages to which Katherine Johnson replied that there is a major capital build of the Kirklees District Headquarters, which has been planned for a number of years. This project is running smoothly apart from issues with asbestos.

Mike Ford asked if the committee get regular updates on major projects. Katherine Johnson said in the past, the committee did not get regular updates but suggested that she could give an update by exception from the Programme of Change and Performance Reports.

**ACTION: Katherine Johnson to include and update on the Programme of Change and Force Performance Report to each JIAC as part of the standard business report.**

**(b) Policing and Crime Team**

Julie Reid said that the Policing and Crime team have been working hard to deliver the police and crime plan, which was launched in March 2022. The team is specifically working on strategies that sit underneath the plan. This includes the safety of women and girls' strategy, which is almost ready to publish and the victim strategy, which will be ready early in the new year. With regards to the lobbying in terms of the budget position, the Chief Constable has written to the policing minister, and the Mayor has written to both the policing minister and the Home Secretary, raising the Force's budget and financial position. Local MPs will be asked to support the lobbying for a review of the police funding settlement.

Julie Reid highlighted that the Policing and Crime team have received additional funding this financial year of an extra £235,000 from the Ministry of Justice (MoJ) for victims and witnesses, which brings the total to £4.5 million for this year and a three year funding deal for grants to £15 million. Policing and Crime have been successful in a bid for safer streets with £700,000 awarded to fund a violence against women and girls work in the night time economy and £500,000 awarded for off road and Quadbike work with the police.

Julie Reid outlined that Police and Crime have used the safer communities' fund income, which is derived from the Proceeds of Crime Act (POCA), and shared 50/50 with the Chief Constable, to fund £326,000 of grants which have recently been allocated to sixty-one projects in the West Yorkshire communities, with another £350,000 available to communities for grants of up to £6,000 each.

Julie Reid said that there has been a period of great change since transferring across into WYCA. An organisational review is taking place in the Policing and Crime team. Seven new members of staff have recently been appointed to fill vacant posts. There are currently five vacancies, with one person due to start in November.

Angela Taylor reassured the committee that the ongoing budget process will culminate in the budget and precept in the new year.

Mike Ford suggested for future meetings doing all the Police and Crime team business together.

**ACTION: Julie Reid to add all the Policing and Crime team business (budget, business updates, risk management updates) together and all WYP business together on future agendas.**

## 8. Treasury Management Report

Angela Taylor gave a detailed overview of the treasury management arrangements and the borrowing and investment, which is done by the legal entity for the Combined Authority. The police funds are kept separate from Combined Authority's funds. A treasury management strategy was developed to cover both elements. Treasury management advice for policing funds is provided by Wakefield Council and for the Combined Authority, Leeds City Council. Angela Taylor then gave a summary of the scale of the police capital program and what was spent last year.

Mike Ford asked if the interest rate rising is a risk or opportunity and where West Yorkshire stands to which Angela Taylor responded that it depends on the cash position of the authority in question and gave an explanation of West Yorkshire Police's current position (as outlined in Item 9, Appendix A).

Mike Ford asked, with regards to treasury management, if the role of the audit committee is to oversee the process and strategy to which Katherine Johnson responded that the audit committee is the only place that treasury management is reported. There is a Treasury management policy which outlines the grading of organisations that can be traded with. It is useful to look at the list of organisations who are being invested with particularly because a third party is used to do the investing. Staff from WYCA and WYP have been on the treasury management training which is provided by the treasury advisors and is really useful.

Angela Taylor discussed the need to for this committee to look at how it is linked together. The legislation makes it more complicated for the Combined Authority than when it was the OPCC. Katherine Johnson is interested in treasury management because it affects how much money WYP have available and also the reputational impact on West Yorkshire Police.

Mike Ford asked if there were any risks around Treasury to which Beverley Nichol replied there were not. Angela Taylor said that this has already been signed off by the Combined Authority. Neil Rickwood said that Treasury Management had not been audited recently but had in the past.

Mike Ford asked what would happen if something went wrong and somebody investigated what had gone wrong and said that the Joint Independent Audit Committee had oversight of this. Katherine Johnson responded that the committee were assured that a framework is in place and a strategy and processes. The committee never approved the strategy. Formerly, the PCC used to approve the strategy but it would go to the audit committee in case the members had any comment or any observations that they wanted to put forward

to the PCCs and those charged with governance is that what the terms of reference referred to.

Mike Ford questioned if the Chair of this Audit committee is required to meet the Chair of the WYCA annually and Julie Reid responded that it is to provide a report to the WYCA audit committee annually. Mike Ford asked if an amendment was needed that Chair of the WYCA audit committee give this Chair assurances.

**ACTION: Angela Taylor, Katherine Johnson and Julie Reid to redraft the Committee Terms of Reference to clarify the Committee's role in terms of treasury management.**

## **9. RISK MANAGEMENT UPDATES**

### **(a) Policing and Crime Team**

Beverley Nichol presented the risk report for the Policing and Crime Team which has nine open risks, of which two are red risks, three are high amber and three are low amber risks, plus one green risk. Two risks have escalated over the reporting period. There are no new or emerging risks. The first red risk relates to securing resources to meet the delivery requirements of the Policing and Crime Plan. The cost of living crisis is putting further pressure on being able to achieve the full police precept and on council tax collection rates.

The other red risk relates to the National Police Air Service (NPAS), regarding the resourcing capacity of the Combined Authority to carry out the work, but this is likely to change in the next quarter. There is a fleet replacement programme ongoing, and more resources have been added with the recent organisational review in the Legal section of WYCA.

Beverley Nichol said that with regards to the high amber risks, one risk relates to the disruption to business-as-usual post transfer from OPCC to the Combined Authority, due to lack of capacity in the WYCA corporate services functions.

The second high amber risk relates to the failure to adapt to emerging policy and operational challenges. Whilst partnership working remains strong and managed; staffing capacity and vacancies make responding to emerging policy and facilitating and convening partners for all Police and Crime plan priorities a challenge.

Other risks to note by exception include significant staff vacancies impacting upon the Policing And Crime team. Recruitment processes are underway to fill those vacancies. An organisational review is underway and should be completed early next year.

The other low amber risk was the failure to deliver the strategic priorities set out in the police and crime plan due to the significant recruitment issues. Recruitment is ongoing.

The green risk relates to the failure to effectively Commission and contract managed services. This risk reflects the well-established commissioning processes and capacity in the team which is currently being addressed through active recruitment. This risk also relates to the capacity issues in legal, procurement and finance departments to support those services.

Mike Ford asked if the number of risks will be reduced or eliminated by the next Audit meeting, and if not, the action could be pushed. Beverley Nichol replied that a lot of the risks were linked to the organisational review and filling the current vacancies, plus the support from corporate services, who also have vacancies. Julie Reid added that the Policing and Crime team organisational review is underway.

Julie Winham asked about the governance work stream and asked if this was the Governance Group and who sits on it. Julie Reid replied that the governance workstream is primarily Julie Reid and Rebecca Brooks, who is a WYCA lawyer, and report into the executive team, attended by Julie Reid, Angela Taylor and the Strategic Director, plus legal and finance representatives. There are a number of elements to the review. This includes the scheme of delegation and the scheme of consent to the Chief Constable, WYCA governance arrangements are accountability meetings. The meetings where the Chief Constable is held to account, registers for gifts and hospitality and business interests and complaints, which have become slightly more complicated in the transition to the Combined Authority.

Mike Ford asked if current staff vacancies have meant that there are pressures on schemes of delegation and approval streams and segregation of duties and if there are any financial control aspects or internal control aspects as result of staff shortages. Angela Taylor responded that in addition to the Policing and Crime team, there are corporate, finance and legal teams enabling staff to share the different challenges of setting the delegations. There is a full scheme of delegation in place.

Mike Ford asked if the police have a similar process and Katherine Johnson responded that the police do have a process and additionally, there is a wider scheme of delegation with what the Combined Authority and the Mayor delegate to West Yorkshire Police.

Mike Ford then asked if this would get reviewed at this committee if there were changes to be approved or reviewed with regards to governance. Angela Taylor responded that the delegations themselves are whoever has the authority to approve. It is their decision what they choose to delegate down.

**ACTION: Julie Reid to report to Committee on the governance changes associated with devolution.**

**ACTION: Angela Taylor and Julie Reid to report annually on the scheme of delegation.**

#### **(b) West Yorkshire Police**

Beverley Nichol presented a risk report for West Yorkshire that contains twenty-six live risks with eight red risks, ten high amber and eight low amber risks. Two risks have escalated, and one risk has improved, and there are no new or emerging risks.

One of the red risks relates to funding, which Katherine Johnson has covered earlier in the meeting. A further red risk relates to one of the Coroner's office working practices and that is due to the deterioration of relationships with the partners and staff and a high turnover of staff. There is a gold and silver governance structure in place to address that risk. In



addition, there's an independent external audit by another coroner's service to come in and have a look which has been agreed by the all the parties. Joanne Campbell said that Internal Audit completed and audit on this Coroner's office processes. Mike Ford asked for an overview of this case and Katherine Johnson gave an overview of the Coroner's office.

Beverley Nichol said that a further red risk was the increase in demand in the Communication Data Investigation Unit (CDIU). The unit serves WYP, Yorkshire and Humber Region and Counter Terrorism. The work that they undertake is a critical function and insufficient staffing is a risk to service delivery. There is a backlog of 27 days compared to 11 days in April 2022 and is only meant to be seven days. DCC Foster asked for that the department to look at previous demand over the past 12 months versus future demand. There is a red risk around WYP's legal responsibilities under the Dangerous Dogs Act 1991 to seize dogs due to the kennels that WYP used being put up for sale. WYP bought the kennels and this risk will start to reduce once those operations get embedded, but that is all mitigated and it is on track as planned.

The risk for the inability for WYP as Lead Force for NPAS to deliver the NPCC User Requirement due to an ageing and insufficient fleet has been improved to a low amber risk. This was on the basis that the section 22 notice has been extended for another two years due to no other force wanting to take NPAS on. There is a new programme board being set up reporting directly to the national strategic board.

Beverley Nichol gave an overview of the BMW X5 engines risk which remains high Amber but is likely to be reduced further for the next risk management group meeting. The gold group still remains in place and also liaison with that National Gold Group and there has been significant investment in purchasing and fitting those remanufactured engines from BMW New vehicles including Volvos have been commissioned and that is to hold them explicit for resilience and also move to petrol engines for vehicles on the replacement cycle.

A high amber risk was discussed for the staffing criticality within the Child, Adult & Domestic Abuse Safeguarding Teams enhanced further by uplift in growth of posts as a result of the Safeguarding Review in the District Safeguarding Units, with an aspiration to get to 100% staffing by the end of September and sustain those numbers. The high amber risk around the financial control environment for the storage of high risk evidential property, was briefly discussed. Progress has been made on this over the past few months.

Mike Ford asked if too much risk was being carried and look at each individual risk to which Beverly Nichol replied there is a need to consider if the risk can be reduced down in view of the risk and gave an example of terrorism when considering if a risk could be reduced.

Mike Ford briefly discussed the 4Ts of risk management (tolerate, terminate, treat, and transfer) and the need to make sure that the risks that can be are dealt with and other risks that are tolerated. Beverley Nichol said that those risks shaded in grey are the risks that are at target and have been reduced that those down to as low as reasonably practicable but not taken off the risk register because these risks are still monitored but it may get to a point where these risks can reduced down to a local operational risk or made business as usual.

Mike Ford asked if there is a role for the committee members to raise risk awareness beyond this committee and a need to support the risk work reinforcing to more senior people to address these risks.

Julie Winham referred to the summary document and the COVID-19 linkages and the interdependencies and asked whether there was any scope for removing or changing it to a 200 risk, which is around influenza and other generic types of pandemics.

**ACTION: Beverley Nichol to review interdependencies on the risk summary.**

Julie Winham asked about the risk appetite and whether there was a review of the risk appetite. Beverley Nichol responded that in terms of the individual target risks all those risks have been checked with risk owners in this this quarter. This will be an agenda item at the next risk management group. The scoring criteria dictates what are the impact levels and the likelihood levels and gets reviewed annually.

Mike Ford asked if Internal Audit uses the risk register to inform their work and Neil Rickwood replied that Internal Audit do use the risk register and because there are now more strategic risks, it now tends to be elements of the risks that are picked up.

Mike Ford then asked if Internal Audit did an occasional audit on the risk management process to which Neil Rickwood said that three or four audits had been previously completed. Neil Rickwood attends the risk management group and has a standing agenda item.

## **10. INTERNAL AUDIT REPORT, INCLUDING ANNUAL REPORT AND OPINION**

Neil Rickwood gave an overview of the progress reports and the follow up report, which is now in more detail, recognising some of the issues that came out of the External Quality Assessment (EQA). The annual report is prepared in June / July. The EQA happens every five years and is accompanied by the quality assurance improvement, which is the action plan that comes out of the EQA and also came out of the Internal audit self-assessment. An external assessment was completed through the peer review process by the Head of Audit from Merseyside Police and said that the quality assurance improvement programme is aligned to that.

Mike Ford asked how many audits are in the 22/23 plan, and Joanne Campbell responded that there are 28 audits which are on track to be delivered. Neil Rickwood said that the plans are designed to be flexible. Mike Ford asked if any of the audits covered the Policing and Crime team to which Neil Rickwood said that none did as most audits provide assurance on the force. Angela Taylor said that the Policing and Crime staff are employees of the Combined Authority and are broadly following Combined Authority procedures.

Mike Ford then sought clarification about the role of this committee around providing assurance around the operation of the Policing and Crime team and asked if it does not extend to Internal Audit undertaking audit work on the Policing and Crime team . Angela Taylor said that there was an upcoming audit on the commissioning work which would be undertaken by the Combined Authority's internal audit team.

**ACTION: Angela Taylor to bring the WYCA commissioning audit of the Policing and Crime team to the next JIAC meeting.**

**ACTION: Neil Rickwood and Angela Taylor to review WYCA and WYP internal audit workplans for interdependencies**

Joanne Campbell gave an overview of the firearm licensing reports. The Firearms Licensing – Niche Observations audit was rated ‘Inadequate Assurance’ and has gone to the Head of Professional Standards and to the temporary ACC in charge of that area as well.

**ACTION: Neil Rickwood and Joanne Campbell to provide an update on the Internal Audit report regarding firearms licensing.**

**ACTION: Neil Rickwood to report to Committee on outcomes from the quarterly meetings between Internal Audit and Professional Standards Department**

With regards to accessing WYP sites by terminated employee numbers, Mike Ford asked about the 58 passes that were still being used. Joanne Campbell advised that it was not clear why those passes were not terminated. It might be some kind of process that HR have done which then meant that the system has not operated as it should have done.

**ACTION: Neil Rickwood and Joanne Campbell to review and provide an update on missing staff ID cards.**

Mike Ford asked about the 10 out of 34 follow ups that are overdue, particularly those that are three years old. Joanne Campbell gave an example of the outstanding follow ups. Katherine Johnson said that there was a need for an additional step for where follow ups go to the relevant Chief Officer to chase up prior to coming to the audit committee.

Julie Winham asked about the follow up process in terms of when due dates come up and asked if Internal Audit issue them to a senior officer, or if it just goes to the operational manager to which Joanne Campbell responded that it goes to the action manager and the operational manager first for any updates on any progress, and if Internal Audit do not get any responses it is escalated to try and get an initial response. It would be possible to send it to the chief officer straight away.

**ACTION: Neil Rickwood and Joanne Campbell to include an additional step where follow ups go to the relevant Chief Officer to chase up prior to coming to audit committee.**

## **11. EXTERNAL AUDIT REPORT**

Nicola Hallas gave a brief overview of the external audit plan for the 2122 financial year and highlighted a few key points. Page 10 sets out the time frame for the audit, which is due to start in November, with a completion date planned for February 2023. Page 13 sets out the significant risks with an approach to dealing with those risks. Both very standard risk management override of controls is a risk on every order and because of the unique positions management find themselves in. The planning for the value for money work has not yet been completed, but any risks identified will be reported.

Julie Winham asked if the handover from Grant Thornton was effective to which Nicola Hallas responded that the handover had been completed and Mazars have reviewed the files and have got all the information needed. Mazars are the happy with the work that was done and do not have to do anything extra.

Mike Ford asked about increased risk regarding accounting judgement and the level of provision. Nicola Hallas said that sometimes key areas of judgment would be identified and assigned a higher risk, but this has not been needed with this order.

Nicola Hallas said that planning has been completed and the testing will be completed in December 2022, with samples being sent through before the audit is started.

## **12. TENDER EXCEPTIONS REPORT**

Katherine Johnson explained that a tender exception reports is presented as a quarterly update and includes the details of the new exception forms received.

Julie Winham said that there were at least four exception forms where some of the detail is being omitted, in particular, the declarations do not seem to have been signed off and wondered if things have been missed out and also asked about the process for capturing the information needed from the governance perspective. Katherine Johnson replied that this is where Procurement are providing more information than is needed.

**ACTION: Katherine Johnson to draft a process map showing how tender exception works.**

## **13. AUDIT COMMITTEE TERMS OF REFERENCE AND ANNUAL WORKPLAN**

Mike Ford raised a query about point 12 on the draft terms of reference regarding 'to review the governance and assurance arrangements for significant partnerships or collaborations partnerships' and asked what the member role was on this.

Julie Reid replied that this would include NPAS and regional collaborations. Katherine Johnson added that it would include Section 31 Agreements between local authorities and health bodies, as opposed to a specific collaboration. Mike Ford asked if the governance assurance arrangements with different partnerships or collaborations is by exception or if it would come to this committee.

**ACTION: All to bring to member's attention any items of exception relating to significant partnerships or collaborations before the next Committee meeting**

Mike Ford asked for clarification on point 13 'to receive requests from, and provide advice to, the Director of Corporate Services (S73 Officer) and the Head of Legal and Governance (Monitoring Officer) in the Combined Authority and the Assistant Chief Officer and Head of Internal Audit in West Yorkshire Police'. Katherine Johnson responded that if the statutory officers would like any independent advice from the members. This would be requested, if required.

Angela Taylor said that CIPFA are issuing new guidance on audit committees for local authorities and police due in October 2022.

**ACTION: Angela Taylor to send the CIPFA guidance on audit committees for local authorities and police to committee members.**

Mike Ford raised point 23 'Comment on the scope and depth of external audit work, its independence and whether it gives satisfactory value for money.' Angela Taylor said that external audit would consider value for money. Mike Ford asked in relation to the annual anti-fraud and anti-corruption strategy session, if there needs to be a more frequent counter fraud aspect to this committee. Joanne Campbell replied that Internal Audit look at financial systems as part of the annual financial systems testing and Neil Rickwood has meetings with Professional Standards.

**ACTION: Neil Rickwood and Joanne Campbell to provide Anti-fraud and anti-corruption strategies as part of the Internal Audit Overview to the next meeting.**

#### **14. ANY OTHER BUSINESS**

None raised.

**Next meeting: 23 February 2023**