

**A meeting of the
WECA Audit Committee**

will be held on

Date: Friday, 17 July 2020

Time: 10.00 am

Place: Zoom virtual meeting, to be broadcast on the WECA YouTube

Please note that the 17 July 2020 WECA Audit Committee will be broadcast via this link:
<https://youtu.be/WYOcPWIEpns>

Notice of this meeting is given to members of the West of England Combined Authority Audit Committee as follows

Cllr Geoff Gollop, Bristol City Council
Cllr Tom Davies, Bath and North East Somerset Council
Cllr Andy Wait, Bath and North East Somerset Council
Mark Hatcliffe, Independent Member of WECA Audit Committee
Cllr Mark Bradshaw, Bristol City Council
Cllr Cleo Lake, Bristol City Council
Cllr Brenda Massey, Bristol City Council
Cllr Donald Alexander, Bristol City Council
Cllr Gary Hopkins, Bristol City Council
Cllr John Ashe, South Gloucestershire Council
Cllr John O'Neill, South Gloucestershire Council
Cllr Brenda Langley, South Gloucestershire Council

Enquiries to:

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Tel: 0117 456 6982

Members of the public may –

- Attend all WECA Committee and Sub-Committee meetings unless the business to be dealt with would disclose 'confidential' or 'exempt' information.
- Inspect agendas and public reports five clear working days before the date of the meeting.
- Inspect agendas, reports and minutes of WECA Committees and Sub-Committees for up to six years following a meeting.
- Inspect background papers used to prepare public reports for a period of up to four years from the date of the meeting.
- Have access to the public register of names, addresses and wards of all Councillors sitting on WECA Committees and Sub-Committees with details of the membership of all Committees and Sub-Committees.
- Have a reasonable number of copies of agendas and reports (relating to items to be considered in public) made available to the public attending meetings of WECA, Committees and Sub-Committees
- Have access to a list setting out the decisions making powers the WECA has delegated to their officers and the title of those officers.
- Copy any of the documents mentioned above to which you have a right of access. There is a charge of 15p for each side of A4, subject to a minimum charge of £4.
- For further information about this agenda or how the Council works please contact Democratic Services, democratic.services@westofengland-ca.gov.uk

1. APOLOGIES FOR ABSENCE

To receive apologies for absence from Members.

Apologies have been received in advance of the meeting from Cllr Tom Davies. The Committee is therefore invited to elect a Vice-Chair for this meeting only.

2. DECLARATIONS OF INTEREST UNDER THE LOCALISM ACT 2011

Members who consider that they have an interest to declare are asked to: a) State the item number in which they have an interest, b) The nature of the interest, c) Whether the interest is a disclosable pecuniary interest, non-disclosable pecuniary interest or non-pecuniary interest. Any Member who is unsure about the above should seek advice from the Monitoring Officer prior to the meeting in order to expedite matters at the meeting itself.

3. MINUTES

7 - 12

To consider and approve the minutes from 27 February 2020 of the West of England Combined Authority Audit Committee.

4. ITEMS FROM THE PUBLIC

Note: WECA virtual public committee meetings are currently being arranged as 'Zoom' video conferencing meetings, broadcast on the WECA YouTube channel.

Please note: the 17 July 2020 WECA Audit Committee will be broadcast at this link:

<https://youtu.be/WYOcPWIEpns>

WRITTEN PUBLIC QUESTIONS

1. Any member of the public can submit a maximum of two written questions to this WECA virtual public committee meeting.

2. The deadline for the submission of questions is 5.00 pm, at least 3 clear working days ahead of a meeting. For the 17 July 2020 meeting of the WECA Audit Committee the deadline for questions is 5.00 pm on Monday 13 July 2020.

3. Questions should be addressed to the Chair of the committee and e-mailed to democratic.services@westofengland-ca.gov.uk

4. Under the direction of the Chair, wherever possible, written replies to questions will be sent to questioners by the end of the working day prior to the meeting.

5. Please note - under WECA committee procedures, there is no opportunity for oral supplementary questions to be asked at committee meetings.

6. Questions and replies will be circulated to committee members in advance of the meeting and published on the WECA website.

PUBLIC STATEMENTS

1. Any member of the public may submit a statement (or petition) at a WECA virtual public committee meeting.

2. Please note that one statement per individual is permitted.

3. Statements must be submitted in writing and received by the deadline of 12 noon on

the working day before the meeting. For the 17 July meeting of the WECA Audit Committee, the deadline for statements is 12 noon on Thursday 16 July 2020.

Statements should be emailed to
democratic.services@westofengland-ca.gov.uk

4. Statements will be listed for the meeting in the order of receipt. All statements will be sent to committee members in advance of the meeting and published on the WECA website.

5. Please note – if any member of the public wishes to ‘attend’ the virtual meeting to orally present their statement, they are asked please to notify the WECA Democratic Services team of this by 12 noon on the working day before the meeting at latest.

6. In presenting a statement at the meeting, members of the public are generally permitted to speak for up to 3 minutes each if they so wish. The total time available for the public session at this meeting is 30 minutes. Within the time available, every effort will be made to enable individuals to verbally present their statements; at the discretion of the Chair, speaking time may sometimes be reduced depending on how many public items are received.

5. PETITIONS

Any member of the public in the West of England Combined Authority may present a petition at a West of England Combined Authority Audit Meeting.

6. INFORMING THE AUDIT RISK ASSESSMENT FOR WECA 2019/20 13 - 48

The purpose of this report is to contribute towards the effective two-way communication between the Combined Authority’s external auditors and Audit Committee (as those charged with governance). The report covers some important areas of the auditor risk assessment where Grant Thornton, WECA’s appointed auditors, are required to make inquiries of the Audit Committee under auditing standards.

7. (STATEMENT OF ACCOUNTS) DRAFT NARRATIVE REPORT 2019/20 49 - 72

It is the responsibility of the audit committee to formally approve the authority’s annual Statement of Accounts. This report contains the draft narrative report which is the important opening section of the accounts explaining the activities and performance throughout the 2019/20 financial year.

8. ANNUAL GOVERNANCE STATEMENT 2019/20 73 - 86

It is the responsibility of the audit committee to formally approve the authority’s annual Statement of Accounts. This report contains the Annual Governance Statement which is an integral section of the accounts detailing the framework, and effectiveness, of the authority’s governance arrangements.

9. INTERNAL AUDIT ANNUAL REPORT 2019/20 87 - 96

This is the Annual Report of the Internal Audit service detailing progress against the Plan, a summary of audit performance and key issues, as well as the formal opinion on the internal control framework.

10. INTERNAL AUDIT PLAN 2020/21 97 - 108

To present the Internal Audit Plan for 2020/21 for approval.

11. FEE SCALE FOR THE AUDIT 2020/21 AND UPDATE ON 2019/20 109 - 116

Public Sector Audit Appointments, (PSAA), commissions auditors to provide audits that are compliant with the National Audit Office’s Code of Audit Practice (‘the Code’). PSAA is required by s16 of the Local Audit (Appointing Person) Regulations 2015 (the

Regulations) to set the scale fees by the start of the financial year, and they published the 2020/21 scale fees on their website on 31 March 2020. The PSAA letter attached to this report provides key updates and information on audit matters in response to Covid.

12. IN-DEPTH INSIGHT INTO THE IMPACT OF COVID-19 ON FINANCIAL REPORTING IN THE LOCAL GOVERNMENT SECTOR 117 - 142

Grant Thornton's report on the impact of Covid-19 on financial reporting in the local government sector.

Attached for information only

Next meeting: Friday, 18 September 2020