

**A meeting of the  
WECA Audit Committee**

**will be held on**

**Date: Thursday, 28 April 2022**

**Time: 10.30 am**

**Place: The Guangzhou Room, Bristol City Council**

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

Cllr David Wilcox, Bristol City Council  
Cllr Hal MacFie, Bath and North East Somerset Council  
Cllr Tim Kent, Bristol City Council  
Cllr Geoff Gollop, Bristol City Council  
Cllr Rob Appleyard, Bath & North East Somerset Council  
Mark Hatcliffe, Independent Member of WECA Audit Committee  
Cllr Mark Bradshaw, Bristol City Council  
Cllr Brenda Massey, Bristol City Council  
Cllr John Ashe, South Gloucestershire Council  
Cllr John O'Neill, South Gloucestershire Council  
Cllr Matthew Riddle, South Gloucestershire Council

**Enquiries to:**

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# West of England Combined Authority Committee Agenda

## YOU HAVE THE RIGHT TO:-

- 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 days before the date of the meeting
- Inspect agendas, reports and minutes of the WECA and all WECA Committees and Sub-Committees for up to six years following a meeting.
- Inspect background papers used to prepare public reports for a period public reports for a period of up to four years from the date of the meeting. (A list of background papers to a report is given at the end of each report.) A background paper is a document on which the officer has relied in writing the report.
- 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, telephone 0117 42 86210 or e-mail: [democratic.services@westofengland-ca.gov.uk](mailto:democratic.services@westofengland-ca.gov.uk)

## OTHER LANGUAGES AND FORMATS

**This information can be made available in other languages, in large print, braille or on audio tape.  
Please phone 0117 42 86210**

### Guidance for press and public attending this meeting

The Openness of Local Government Bodies Regulations 2014 mean that any member of the public or press attending this meeting may take photographs, film or audio record proceedings and may report on the meeting including by use of social media (oral commentary is not permitted during the meeting as it would be disruptive). This will apply to the whole of the meeting except where there are confidential or exempt items, which may need to be considered in the absence of the press or public.

If you intend to film or audio record this meeting please contact the Democratic Services Officer named on the front of the agenda papers beforehand, so that all necessary arrangements can be made.

Some of our meetings are webcast. By entering the meeting room and using the public seating areas you are consenting to being filmed, photographed or recorded. At the start of the meeting, the Chair will confirm if all or part of the meeting is to be filmed. If you would prefer not to be filmed for the webcast, please make yourself known to the camera operators.

An archived recording of the proceedings will also be available for viewing after the meeting. The Combined Authority may also use the images/sound recordings on its social media site or share with other organisations, such as broadcasters.

To comply with the Data Protection Act 2018, we require the consent of parents or guardians before filming children or young people. For more information, please speak to the camera operator.

## 1. EVACUATION PROCEDURE

In the event of a fire, please await direction from the West of England Combined Authority staff who will help assist with the evacuation. Please do not return to the building until instructed to do so by the fire warden(s).

## 2. APOLOGIES FOR ABSENCE

To receive apologies for absence from Members.

## 3. 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.

## 4. MINUTES

5 - 10

To consider and approve the minutes from 9 December 2021 of the West of England Combined Authority Audit Committee and review Action List.

## 5. ITEMS FROM THE PUBLIC

Members of the public can speak for up to 3 minutes each. The total time for this session is 30 minutes so speaking time will be reduced if more than 10 people wish to speak.

If you wish to present a petition or make a statement and speak at the meeting, you are required to give notice of your intention by noon on the working day before the meeting by e-mail to [democratic.services@westofengland-ca.gov.uk](mailto:democratic.services@westofengland-ca.gov.uk). For this meeting, this means that your submission must be received in this office by **12noon on Wednesday 27 April 2022**.

If you wish to ask a question at the meeting, you are required to submit the question in writing to [democratic.services@westofengland-ca.gov.uk](mailto:democratic.services@westofengland-ca.gov.uk) no later than 3 working days before the meeting. For this meeting, this means that your question(s) must be received in this office by **5pm on Friday 22 April 2022**.

## 6. 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.

## 7. MONITORING & EVALUATION & RISK MANAGEMENT FRAMEWORKS

11 - 110

To report on the annual review and update of the West of England Combined Authority Monitoring & Evaluation Framework and the Risk Management Framework.

## 8. INFORMING THE AUDIT RISK ASSESSMENT

111 - 146

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.

**9. EXTERNAL AUDIT PLAN** 147 - 172

The External Audit Plan details the key industry and local risks that feed into the planned external audit work that will be undertaken by Grant Thornton for the year ended 31 March 2022.

**10. EXTERNAL AUDIT PROGRESS REPORT AND SECTOR UPDATE** 173 - 200

This paper provides the WECA Audit Committee with a report on progress in delivering Grant Thornton's responsibilities as the Authority's external auditors.

**11. VALUE FOR MONEY ARRANGEMENTS 2020-21** 201 - 218

This paper provides the WECA Audit Committee with an overview of Grant Thornton's initial findings to date on the financial sustainability objective as prescribed by the National Audit Office (NAO) Code of Audit Practice.

**12. INTERNAL AUDIT ANNUAL REPORT 2021/22** 219 - 234

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.

**13. INTERNAL AUDIT PLAN 2022/23** 235 - 252

To present the Internal Audit Plan for 2022/23 for approval.

**Next meeting: Thursday, 14 July 2022**