

A meeting of the

West of England Combined Authority Audit Committee

will be held on

Date: Monday, 3 July 2023

Time: 10.30 am

Place: 70 Redcliff Street

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

Cllr David Addison, South Gloucestershire Council
Cllr Andrew Brown, Bristol City Council
Cllr Ben Burton, South Gloucestershire Council
Cllr Tessa Fitzjohn, Bristol City Council
Cllr Geoff Gollop, Bristol City Council
Cllr Zoe Goodman, Bristol City Council
Mark Hatcliffe, Independent Member of Audit Committee
Cllr John Leach, Bath & North East Somerset Council
Cllr Tim Rippington, Bristol City Council
Cllr Adrian Rush, South Gloucestershire Council
Cllr Toby Simon, Bath & North East Somerset Council
Cllr David Wilcox, Bristol City Council

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West of England Combined Authority Audit Committee Agenda

YOU HAVE THE RIGHT TO:-

- Attend all West of England Combined Authority, 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 Combined Authority and all Combined Authority 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 Combined Authority, 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 the Combined Authority, Committees and Sub-Committees
- Have access to a list setting out the decisions making powers the Combined Authority 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

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. COMMITTEE MEMBERSHIP & APOLOGIES FOR ABSENCE

To note the committee's membership as set out on the agenda and to receive apologies for absence from Members.

3. ELECTION OF CHAIR FOR MUNICIPAL YEAR 2023/24

The West of England Combined Authority Audit Committee to elect a Chair for municipal year 2023/24.

4. ELECTION OF VICE-CHAIR FOR MUNICIPAL YEAR 2023/24

Having elected a Chair, the Committee is invited to elect a Vice-Chair for Municipal Year 2023/24

5. 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.

6. TERMS OF REFERENCE

The Committee is invited to note its Terms of Reference.

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7. MINUTES OF THE PREVIOUS MEETING

To consider and approve the minutes from the last meeting held on 2 March 2023.

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8. ITEMS FROM THE PUBLIC (QUESTIONS, STATEMENTS AND PETITIONS)

WRITTEN PUBLIC QUESTIONS

1. Any member of the public can submit a maximum of two written questions in advance of this meeting.

2. The deadline for the submission of questions is 5.00pm, at least 3 clear working days ahead of a meeting. For this meeting, the deadline for questions is **5.00pm on Tuesday 27 June 2023**.

3. Questions should be addressed to the Chair of the meeting 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 the Combined Authority's committee procedures, there is no opportunity for oral supplementary questions to be asked at committee meetings.

6. The written questions and replies will be circulated to committee members in advance

of the meeting and published on the Combined Authority website.

PUBLIC STATEMENTS

1. Any member of the public may submit a written statement (or petition) to this 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 this meeting, the deadline for statements is **12 noon on Friday 30 June 2023**. 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 Combined Authority website.
5. **Please note:** If any member of the public wishes to attend the meeting to orally present their statement, they are asked please to notify the Combined Authority's Democratic Services team of this at the point when their statement is submitted and by 12noon on the working day before the meeting at the very latest.
6. For those presenting their statements at the meeting, up to 3 minutes 'speaking time' is permitted for each statement. The total time available for the public session at this meeting is 30 minutes.

9. TREASURY ANNUAL OUTTURN REPORT

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The Chartered Institute of Public Finance and Accountancy (CIPFA) Treasury Management in the Public Services: Code of Practice requires the Authority to approve a Treasury Management Strategy before the start of each financial year, review performance during the year, and approve an annual report after the end of each financial year. This report provides a review of performance to 31 March 2023.

10. INTERNAL AUDIT ANNUAL REPORT

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This is the Annual Report (2022/23) of the Internal Audit function including a summary of Internal Audit performance, key findings / issues, as well as the formal opinion on the internal control framework.

11. UNAUDITED DRAFT STATEMENT OF ACCOUNTS PROGRESS UPDATE [VERBAL UPDATE]

To receive a verbal update on the Unaudited Draft Statement of Accounts.

12. GRANT THORNTON: INFORMING THE AUDIT RISK ASSESSMENT FOR THE WEST OF ENGLAND COMBINED AUTHORITY 2022/23 [EXTERNAL AUDIT]

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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, The West of England Combined Authority's appointed auditors, are required to make inquiries of the Audit Committee under auditing standards.

13. GRANT THORNTON AUDITOR'S ANNUAL REPORT FOR 2021/22 [EXTERNAL AUDIT]

65 - 106

Consideration of the Auditor's Annual Report.

14. GRANT THORNTON - WEST OF ENGLAND COMBINED AUTHORITY AUDIT PLAN 107 - 128
Consideration of the Audit Plan.

15. FRAUD RISK REGISTER AND RISK MANAGEMENT UPDATE 129 - 134
To present the current Fraud Risk Register.

16. TRANSFORMATION PROGRAMME & REGIONAL STRATEGY 135 - 162
This report sets out progress and next steps on the West of England Combined Authority's route to improvement. The report provides Audit Committee with an update on the West of England Combined Authority transformation programme that is underway to respond to and take forward recommendations from: the recent Grant Thornton external audit report; the West of England Combined Authority commissioned Independent Peer Review; and the West of England Combined Authority Committee approved action plan.

17. ANNUAL AUDIT COMMITTEE REPORT AND SELF-ASSESSMENT REVIEW 163 - 178
The purpose of the Annual Report 2022/23 is to bring together in one document a summary of the work undertaken by the Audit Committee. The production of the report complies with current best practice for audit committees. It allows the Audit Committee to demonstrate it has fulfilled its terms of reference and share its achievements with the main CA Committee and is thought useful as a reminder to the organisation of the role of the committee in providing assurance about its governance, risk management, financial and business controls.

18. FEEDBACK SECTION
Members are invited to give feedback on the meeting,

Next meeting: Monday, 18 September 2023