

A meeting of the

West of England Combined Authority Audit Committee

will be held on

Date: Monday, 11 December 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

Enquiries to:

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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. WELCOME & APOLOGIES FOR ABSENCE

To receive apologies for absence from Members.

2. DECLARATIONS OF INTEREST UNDER THE LOCALISM ACT 2011

Members who consider that they have an interest to declare are asked to:

- State the item number in which they have an interest,
- The nature of the interest,
- 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 18 September 2023 of the West of England Combined Authority Audit Committee.

4. CHAIR'S ANNOUNCEMENTS

To receive any announcements from the Chair.

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

WRITTEN PUBLIC QUESTIONS (written procedure)

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 5.00 pm, at least 3 clear working days ahead of a meeting. For this meeting, the deadline for questions is **5.00 pm on Tuesday 5 December 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 8 December 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 12 noon on the working day before the meeting at the very latest.

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.

6. FEEDBACK FROM THE COMMITTEE MEETINGS HELD ON 6 OCTOBER 2023

Feedback from the Authority's Committee meetings held on 6 October 2023.

7. FORWARD PLAN

13 - 22

The report presents to the Audit Committee Forward Work Plan.

8. UNLAWFUL EXPENDITURE REPORT

23 - 44

The joint S5 (2)(a) and S114 (2)(a) report received by the Extraordinary meeting of the West of England Combined Authority Committee on 1 December 2023 is attached for the Audit Committee's information.

A further update from officers will be given at this meeting.

**9. UPDATE ON THE RECRUITMENT OF A SECOND INDEPENDENT MEMBER
[VERBAL UPDATE]**

The clerk to update the Committee on progress of the recruitment of a second independent member.

**10. TREASURY MANAGEMENT STRATEGY STATEMENT 2024/25, INCLUDING
TREASURY MANAGEMENT 2023/24 MONITORING UPDATE**

45 - 68

The Chartered Institute of Public Finance and Accountancy's, (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. The 2024/25 Strategy will be submitted to the

January 2024 West of England Mayoral Combined Authority Committee for approval alongside the 2024/25 budget papers.

The Chair has requested that, in order to expedite proceedings at the meeting itself, Members be asked to submit questions and comments in advance of the meeting on this paper.

- 11. INTERNAL AUDIT UPDATE [INTERNAL AUDIT]** 69 - 74
- To Update the Committee on Internal Audit work in 2023/24.
- 12. THE AUDITOR'S ANNUAL REPORT [EXTERNAL AUDIT]** 75 - 106
- This paper provides the West of England Audit Committee with an overview of Grant Thornton's findings to date on the Mayoral Combined Authority to secure economy, efficiency, and effectiveness in its use of resources as prescribed by the National Audit Office (NAO) Code of Audit Practice.
- 13. TRANSFORMATION PROGRAMME UPDATE** 107 - 124
- To update Audit Committee on progress across the West of England Combined Authority transformation programme, which was established following the Grant Thornton external audit vfm report and the SOLACE Independent Peer Review of the Combined Authority.
- 14. BEST VALUE GUIDANCE** 125 - 130
- This report provides an overview of draft Best Value Guidance that has been published by Government, ensuring Audit Committee is sighted on the content of the guidance.
- 15. RISK MANAGEMENT** 131 - 142
- To update the Committee on progress with the Corporate Risk Framework and to present the Corporate and Economy and Skills risk registers.
- The Chair has requested that, in order to expedite proceedings at the meeting itself, Members be asked to submit questions and comments in advance of the meeting on this paper.
- 16. FEEDBACK SESSION**
- Members to give feedback on the meeting.
- 17. POINTS TO REFER TO MAIN COMMITTEE**
- Member to confirm any points they wish the Chair to raise on the Committee's behalf at the Authority's Committee meetings on 26 January 2024.

Next meeting: Monday, 4 March 2024