

Minutes

Audit Committee

Date: 24 October 2025

Time: 10:30

Venue: FSHQ

Present:

Cllr Renshaw (in the chair) Cllrs Buckley, Carlisle, Parnham and Wood

In Attendance:

Gareth Mills, Greg Charnley (External Auditors Grant Thornton), Simon Straker (Internal Auditor, Kirklees)

Apologies:

Cllr Anwar, Paul Burnham (Independent Member Audit)

12.Minutes of last meeting held on 25 July 2025

Resolved

That the Minutes of the meeting held on 25 July 2025 be signed by the Chair as a correct record

13.Matters arising

There were no matters arising.

14.Urgent items

There were no urgent items.

15.Admission of the public

Resolved

That the public and press be excluded from the meeting during consideration of the items of business specified below as it was likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during these items, there would be disclosure to them of exempt information of the descriptions specified.

AGENDA ITEM NO.	TITLE OF REPORT	MINUTE NUMBER (to be added)	Description of exempt information by reference to the paragraph number in Schedule 12a of the Local Government Act 1972
E12	Risk and Business Continuity Management Annual Report	23	Paragraph 3 – financial or business affairs

16. Declarations of interest

There were no declarations of disclosable pecuniary interest in relation to any item of business on the agenda.

17. Informing the Audit Risk Assessment for West Yorkshire Fire & Rescue Authority (WYFRA)

The Director of Finance and Procurement presented a report detailing the final accounts and audit processes for 2024/25 and requesting approval of the Risk Assessment Document attached at appendix A to the report now submitted, which records the Executive Leadership Team's responses to the auditors' inquiries across key risk areas, to ensure robust governance.

Members challenged the report author on whether there are any guaranteed contracts and how Members could be assured of this.

The External Auditors commented that it is a comprehensive report which they welcome.

Resolved

That the Risk Assessment Document is approved and submitted to Grant Thornton.

18. Revised Statement of Accounts 2024/25

The Director of Finance and Procurement presented the revised Statement of Accounts for 2024/25 for Members approval following some minor amendments.

Members challenged the report author on how the adjustments arose and sought confirmation that cross checks are now in place alongside comprehensive training, both internally and from external partners, on the new processes connected to the treatment of leases within the accounts.

The External Auditors confirmed they will be looking closely at Minimum Revenue Provision (MRP) and leases following changes to the accounting processes and welcomed that the revised accounts had been brought to committee for approval.

Resolved

That the revised Statement of Accounts 2024/25 is approved.

19.External Audit Interim Annual Report 2024/25

Members considered a report from the External Auditors detailing the work completed for WYFRA during 2024/25.

Members received the report positively and discussed governance of the Tri Service Collaboration Board.

Resolved

That the report be noted

20.Abridged Performance Management Report

Consideration was given to a report of the Director of Corporate Services which informed members of the Authority's performance against Key Performance Indicators where targets are not being achieved during the period 1 April 2025 to 14 September 2025.

Members noted that although there had been more fires in derelict buildings than the same period last year, this was not a concern as West Yorkshire's figures are lower than the national average and the Service is working with partners to manage the 3 known hotspots. It was explained that although there is some correlation between derelict and deliberate fires it was difficult to determine the cause of fires in derelict buildings. It was also noted that the lease of one of the hotspots has been abandoned by the lease holder and has therefore reverted to the Crown who are attempting to secure its future.

Resolved

That the report be noted

21.Internal Audit Quarterly Report

The Director of Finance and Procurement submitted a report which provided a summary of the audit activity for the period July – September 2025.

In the period four audits have been completed; Bank Reconciliation, which received a Substantial Assurance Opinion, Wide Area Flooding and Swift Water Rescue Risk, Safe and Well Visits, IT Network Access Management, which received Adequate Assurance Opinions.

Members asked the committee to note that through personal experience the Safe and Well Visits are very thorough and the support provided is excellent. Members were assured that the team is working hard and that measures are in place to redress the backlog.

Members challenged the Head of DDaT regarding the security measures in place for the use of personal IT equipment, in particular removing access for leavers, which is currently a manual process but will be automated in future.

Members were pleased to note that the Internal Audit report template has been updated to provide increased visibility for Members to enable follow up of recommendations and that input from the water office has been received since writing the report

Resolved

That the report be noted.

22.External Audit Progress Report

Members considered a report from the External Auditors detailing the progress on the 2024/25 Audit and including sector updates.

Members challenged the External Auditors to confirm the approximate cost to replace the missing full year audit for 2023/24, as it is expected that the £27K offered by the government will not be sufficient.

It was noted that some local authorities have up to 5 years missing due to staffing shortages in External Audit but that improvements in provision were on the horizon.

Resolved

That the report be noted

23.Risk and Business Continuity Management Annual Report

(This item was considered exempt information under Schedule 12A (3) of the Local Government Act 1972 – financial or business affairs)

The Director of Corporate Services submitted a report which provided the current Risk Management and Business Continuity arrangements and the work undertaken to

ensure effective delivery of the risk and business continuity policies. The report also provided the current Risk Management Matrix for approval.

Members challenged the report author to explain why there is no risk relating to war on the matrix and were pleased to note that the matrix is regularly reviewed by the Team.

Resolved

That the report be noted and the Risk Management Matrix be approved

Chair