



Agenda

Audit Committee

Date: 13 February 2026

Time: 10:30

Venue: FSHQ

Members of the Audit Committee are hereby summoned to attend the meeting which will be held on 13 February 2026 to transact the business set out below.

1. Minutes of last meeting held on 24 October 2025 (p 5)

(Enclosed)

2. Matters arising

3. Urgent items

To determine whether there are any additional items of business which, by reasons of special circumstance, the Chair believes should be considered at the meeting.

4. Admission of the public (p 7)

The Committee is asked to consider whether, by resolution, to exclude the public from the meeting during the items of business marked with 'E' reference, because of the possibility of the disclosure of exempt information.

5. Declarations of interest (p 9)

To consider any declarations of disclosable pecuniary interest in relation to any item of business on the agenda.

To Approve

6. Audit Findings (ISA 260) Report for West Yorkshire Fire and Rescue Authority

(Enclosed)

7. External Auditors Annual Report 2024 - 25 (p)

(Enclosed)

To Note

8. Abridged Performance Management Report (p)

(Enclosed)

9. Risk and Business Continuity Management Quarterly Report (p)

(Enclosed)

10. Internal Audit Quarterly Report (p)

(Enclosed)

E11 Fraud Risk Assessments 2025 (p)

(Enclosed)

The taking of photographs, filming and sound recording of this meeting is allowed with the exception of any items marked with an “E” reference or where Councillors vote to exclude the public at any other time during the meeting.

Those persons present at the meeting who are invited to make spoken contributions should be aware that they may be filmed or sound recorded and their continued presence signifies agreement. People located in public seats will not be photographed, filmed or recorded without consent.