

Minutes

Audit Committee

Date: 13 February 2026

Time: 10:30

Venue: FSHQ

Present:

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

In Attendance:

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

Apologies:

Cllr Carlisle

24.Minutes of last meeting held on 24 October 2025

Resolved

That the Minutes of the meeting held on 24 October 2025 be signed by the Chair as a correct record

25.Matters arising

There were no matters arising.

26.Urgent items

There were no urgent items.

27.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
E11	Fraud Risk Assessments 2025		Paragraph 3 – financial or business affairs

28. Declarations of interest

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

29. Audit Findings (ISA 260) Report for West Yorkshire Fire and Rescue Authority (WYFRA) and Approval of 2024/25 Statement of Accounts

The Director of Finance and Procurement presented a report detailing key findings from the WYFRA 2024/25 Statement of Accounts.

Members challenged the report author on any action to be taken against the Authority’s previous auditors and the cost to the Authority for the additional work required and were interested to learn there is a national grant of 25% of the Audit Fee (£27K) available. However, it was noted that as the scope of the work required has not been decided it is not yet known if this will be sufficient to cover costs, although there are further grants allocated by The Ministry of Housing, Communities and Local Government (MHCLG) to cover Audit Reform, which may be used to cover any shortfall. The External Auditor was able to confirm that they will have the necessary resources available to complete the work, once national agreement has been reached.

Members discussed the following:

- Back stop dates for the previous and upcoming financial years.
- Unadjusted figures and materiality

- The shared accounting system with Kirklees and the risk of inadequate controls
- The difficulty in securing a valuation of the Command and Control System.
- Duplicated journal entries and the requirement to undertake a review of the internal processes employed with the control and suspense accounts.
- The Tri-Service Collaboration Board whose work is considered to have reached an end and will be overtaken by devolution.

Resolved

- a) That the Statement of Accounts 2024/25 is approved
- b) That the report is noted

30.External Auditors Annual Report 2024/25

The Director of Finance and Procurement presented the Value for Money (VFM) report for noting. Members were pleased to note there are no significant issues raised in the report.

Resolved

That the report be noted.

31.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 30 November 2025.

Members noted that red indicators are due to the weather extremes experienced throughout the year to date and were pleased to be informed that the figures are improving. Members briefly discussed the locality of deliberate fires and were interested to learn if the Authority has had any successful prosecutions following the moorland fires. It was agreed that a report detailing all prosecutions and convictions will be brought to the next meeting of the Community Safety Committee.

Resolved

That the report be noted

32.Risk and Business Continuity Management Quarterly Report

Members were presented with a report from the Director of Corporate Services giving details of the risk management activity and developments reported to the Risk Management Strategy Group (RMSG) in December 2025 and highlighting any future risks or risk related areas.

Members were advised there are 44 risks on the register, including seven very high risks and in the period considered, seven risks have been reviewed.

Resolved

That the report be noted

33. Internal Audit Quarterly Report

The Director of Finance and Procurement submitted a report which provided a summary of the audit activity for the period October 2025 to December 2025.

In the period one audit has been completed; Managing the Risk of an Industrial Dispute, which received a positive opinion of substantial assurance and three are in progress.

Members were provided with an update on the audits not yet completed;

- the audit of the Hydrant Maintenance and Management arrangements which is still progressing and a Yorkshire Water dashboard has been implemented in the interim
- the audit on Counter Fraud and Corruption, which is covered in the interim by departmental briefings
- the audit of the HR Induction process, which is currently under redevelopment.

Members were pleased to be informed these will be completed by the financial year end.

Members discussed and were provided background to the following risks:

- The risk of Industrial action.
- Flood risks, taking into account climate change.

Members were given further information regarding the delays with the implementation of the auditors recommendations and the actions taken to mitigate these.

Resolved

That the report be noted.

34. Fraud Risk Assessment 2025

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

Members considered a report from the Director of Finance and Procurement which reported on the new fraud risk assessment process and findings for 2025.

Members challenged the report author to give further information regarding the process and the elements of self assessment and it was confirmed that any incidents of fraud that are investigated by the Authority would be brought to the attention of the Audit Committee.

Resolved

That the report be noted

Chair