

Minutes

Audit Committee

Date: 31 July 2026

Time: 10:30

Venue: FSHQ

Present:

Cllr Parnham (in the Chair), Cllrs Downes, Rontree (substitute for Cllr Greaves), Seary and Thewlis.

In Attendance:

Greg Charnley (External Auditor, Grant Thornton), Paul Burnham (Independent Person for Audit) and Simon Straker (Internal Auditor, Kirklees).

Apologies:

Cllr Greaves

1. Minutes of last meeting held on 24 April 2026

Resolved

That the minutes of the meeting held on 24 April 2026 be signed by the Chair as a correct record.

2. Matters arising

The Chair expressed his appreciation for the work of the late Cllr Karen Renshaw, who had been the previous Chair of the Audit Committee, and welcomed the new Members.

The Chair noted that this was the current Director of Finance and Procurement's final Audit Committee meeting and thanked her for her commitment to the Authority and for the prudent financial advice provided over the years.

3. Urgent items

There were no urgent items.

4. Admission of the public

There were no items requiring the exclusion of the public and press.

5. Declarations of interest

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

6. Annual Governance Statement

The Director of Finance and Procurement presented a report seeking approval of the Annual Governance Statement for 2025/26.

Resolved

- a) That the report be noted.
- b) That the Annual Governance Statement 2025/26 be approved for inclusion in the Statement of Accounts 2025/26.

7. Abridged Performance Management Report (PMR)

Members considered a report from the Director of Corporate Services on the Authority's performance against Key Performance Indicators where targets had not been achieved during the 2025/26 municipal year and for the period 1 April 2026 to 7 June 2026.

Members noted that the red indicators were due to weather extremes experienced during the year to date and were pleased to hear that the figures were improving.

Members sought clarification on the difference between figures in the draft Statement of Accounts (SOA) 2025/26 and the annual PMR. This was explained by the different timings for producing the draft SOA and the PMR.

The Deputy Chief Fire Officer (DCFO) thanked all WYFRS staff, particularly fire crews, for their hard work during the recent period of intense wildfires. It was noted that staff had also been seconded outside the county to support other Fire and Rescue Services (FRS) in the UK.

Members requested that future reports separate wildfire-related data from business-as-usual activity to support year-on-year comparisons. They also requested a report to Full Authority on the deployment of WYFRS staff outside West Yorkshire.

The DCFO provided a verbal update on current support for Suffolk Fire and Rescue Service, comprising one fire appliance and one officer, and Derbyshire Fire and Rescue Service, which had used specialist officers and equipment.

Resolved

That the report be noted.

8. Risk Management Strategy Group (RMSG) Quarterly Update

Members considered a report from the Director of Corporate Services outlining risk management activity and developments reported to the Risk Management Strategy Group (RMSG) in June 2026, including future risks and risk-related areas.

Members were advised that the register contained 60 risks, including 14 high risks, and that seven risks had been reviewed during the period.

Members sought clarification on the new amalgamated risk register, which includes both corporate and operational risks, as well as the residual risk and risk assessment scales.

Members were reassured that internal auditors are involved in the RMSG and that each risk owner is analysing and verifying risk scores. Members also discussed the current global security rating and the challenges of managing multiple simultaneous incidents.

Resolved

That the report be noted.

9. Financial Outturn 2025/26

The Director of Finance and Procurement presented a report detailing the financial outturn for 2025/26, including payment of Member Allowances and the draft Statement of Accounts (SOA).

Members were pleased to note that the deadline to publish the draft SOA had been met and thanked the Head of Finance and the Financial Reporting and Transformation Manager for meeting the 30 June 2026 deadline.

Members thanked the report author for the comprehensive report and noted that appendix 9c had been helpful.

Members expressed concern that the Director of Finance and Procurement's success in building reserves could affect future funding. They were reassured that all reserves are earmarked for specific purposes. Members also acknowledged the Authority's strong financial management, including the small annual precept increase, which has enabled capital expenditure to continue without new borrowing since 2011.

Members discussed devolution and the potential changes it could bring.

Resolved

That the report be noted.

10. Informing the Audit Risk Assessment for West Yorkshire Fire & Rescue Authority

The Director of Finance and Procurement presented a report updating Members on the final accounts and audit processes for 2025/26.

Resolved

- a) That the report be noted.
- b) That Members approve the risk assessment document for submission to the External Auditors, Grant Thornton.

11. Information Governance Annual Report 2025/26

The Director of Corporate Services submitted a report providing an annual update on the implementation of Information Governance arrangements within West Yorkshire Fire and Rescue Service (WYFRS).

Members asked the report author to confirm that all staff are required to complete the e-learning modules and that these are kept up to date. Members noted the increase in Freedom of Information (FOI) requests and discussed their nature, including whether this reflected a national trend across public services.

Resolved

That the report be noted.

12. Internal Audit Quarterly Report

The Director of Finance and Procurement submitted a report summarising audit activity for the period April 2026 to June 2026.

During the period, three audits were completed. Two received a substantial assurance opinion: Income Management and Commercial Premises Risk Database. One, Energy Contract Management, received adequate assurance.

Resolved

That the report be noted.

13. External Audit Report

The Director of Finance and Procurement submitted a report from the External Auditors detailing the Regaining Assurance Strategy for WYFRA.

The External Auditor summarised audit activity from previous years, including events before their appointment, and confirmed that a clean audit opinion was proposed for the 2025/26 Statement of Accounts.

Resolved

That the report be noted.

Chair