

Agenda for a meeting of the Governance and Audit Committee to be held on Thursday, 23 November 2023 at 10.30 am in Committee Room 1 - City Hall, Bradford

Members of the Committee – Councillors

LABOUR	CONSERVATIVE	GREEN
Tait Thornton Godwin	Felstead	Hickson

Alternates:

LABOUR	CONSERVATIVE	GREEN
Alipoor K Hussain H Khan	Pollard	Love

Notes:

- This agenda can be made available in Braille, large print or tape format on request by contacting the Agenda contact shown below.
- The taking of photographs, filming and sound recording of the meeting is allowed except if Councillors vote to exclude the public to discuss confidential matters covered by Schedule 12A of the Local Government Act 1972. Recording activity should be respectful to the conduct of the meeting and behaviour that disrupts the meeting (such as oral commentary) will not be permitted. Anyone attending the meeting who wishes to record or film the meeting's proceedings is advised to liaise with the Agenda Contact who will provide guidance and ensure that any necessary arrangements are in place. Those present who are invited to make spoken contributions to the meeting should be aware that they may be filmed or sound recorded.
- If any further information is required about any item on this agenda, please contact the officer named at the foot of that agenda item.

From:

Asif Ibrahim
 Director of Legal and Governance
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A. PROCEDURAL ITEMS

1. ALTERNATE MEMBERS (Standing Order 34)

The Director of Legal and Governance will report the names of alternate Members who are attending the meeting in place of appointed Members.

2. DISCLOSURES OF INTEREST

Members Code of Conduct – Part 4A of the Constitution)

To receive disclosures of interests from members and co-opted members on matters to be considered at the meeting. The disclosure must include the nature of the interest.

An interest must also be disclosed in the meeting when it becomes apparent to the member during the meeting.

Notes:

- (1) *Members must consider their interests, and act according to the following:*

Type of Interest	You must:
<i>Disclosable Pecuniary Interests</i>	<i>Disclose the interest; not participate in the discussion or vote; and leave the meeting <u>unless</u> you have a dispensation.</i>
<i>Other Registrable Interests (Directly Related)</i> OR <i>Non-Registrable Interests (Directly Related)</i>	<i>Disclose the interest; speak on the item <u>only if</u> the public are also allowed speak but otherwise not participate in the discussion or vote; and leave the meeting <u>unless</u> you have a dispensation</i>
<i>Other Registrable Interests (Affects)</i> OR <i>Non-Registrable Interests (Affects)</i>	<i>Disclose the interest; remain in the meeting, participate and vote <u>unless</u> the matter affects the financial interest or well-being</i>

(a) to a greater extent than it affects the financial interests of a majority of inhabitants of the affected ward, and

(b) a reasonable member of the public

knowing all the facts would believe that it would affect your view of the wider public interest; in which case speak on the item only if the public are also allowed to speak but otherwise not to participate in the discussion or vote; and leave the meeting unless you have a dispensation.

- (2) *Disclosable pecuniary interests relate to the Member concerned or their spouse/partner.*
- (3) *Members in arrears of Council Tax by more than two months must not vote in decisions on, or which might affect, budget calculations, and must disclose at the meeting that this restriction applies to them. A failure to comply with these requirements is a criminal offence under section 106 of the Local Government Finance Act 1992.*
- (4) *Officers must disclose interests in accordance with Council Standing Order 44.*

3. MINUTES

Recommended –

That the minutes of the meeting held on 21 September 2023 be signed as a correct record.

(Kav Amrez – 07929 070288)

4. INSPECTION OF REPORTS AND BACKGROUND PAPERS

(Access to Information Procedure Rules – Part 3B of the Constitution)

Reports and background papers for agenda items may be inspected by contacting the person shown after each agenda item. Certain reports and background papers may be restricted.

Any request to remove the restriction on a report or background paper should be made to the relevant Strategic Director or Assistant Director whose name is shown on the front page of the report.

If that request is refused, there is a right of appeal to this meeting.

Please contact the officer shown below in advance of the meeting if you wish to appeal.

(Kav Amrez – 07929 070288)

B. BUSINESS ITEMS

5. **EXTERNAL AUDIT PROGRESS REPORT 2022/23 - CBMDC** 1 - 24

The External Auditor will present **Document “V”** which sets out the progress for the external audit of the City of Bradford Metropolitan District Council for the Financial Year 2022-23.

Recommended-

That the report (Document “V”) be noted.

(Abi Medic – 07881283644)

6. **INTERNAL AUDIT PLAN 2023/24 - MONITORING REPORT** 25 - 46

The Director of Finance and IT will submit **Document “W”** which monitors the progress made by Internal Audit against the Internal Audit Plan for 2023/24 as at 30 September 2023.

The purpose of the report is to bring to the attention of members of the Governance and Audit Committee any significant issues arising from the audit work undertaken to date and to inform them about the progress made up to 30 September 2023, against the Internal Audit Plan, which was approved by the Committee on 15 June 2023.

Recommended –

(1) That the anticipated coverage and changes of Internal Audit work during the year as outlined in Document “W” be endorsed.

(2) That Internal Audit be requested to monitor the control environment, risk management and governance arrangements and continues to assess areas of control weakness and the ability of management to deliver improvements to the control environment when required.

(Mark St Romaine – 01274 432888)

7. **TREASURY MANAGEMENT MID YEAR REPORT UP TO 30 SEPTEMBER 2023** 47 - 66

The Director of Finance and IT will submit **Document “X”** which reports on the Councils Treasury Management Mid-Year Review.

The mid-year report has been prepared in compliance with CIPFA’s Code of Practice on Treasury Management, and covers the following:

- An economic update for the first six months of the 2023-24 financial year.
- A review of the Treasury Management Strategy Statement and Annual Investment Strategy.
- The Council's capital expenditure, as set out in the Capital Strategy, and prudential indicators.
- A review of the Council's investment portfolio for 2023-24.
- A review of the Council's borrowing strategy for 2023-24.
- A review of compliance with Treasury and Prudential Limits for 2023-24.

Recommended -

That the details in Sections 2 and 3 of Document "X" be noted and the report be referred to the 12 December 2023 Council meeting for adoption.

(Colin Standish - (01274) 43 2361)

8. MINUTES OF WEST YORKSHIRE PENSION FUND LOCAL PENSION BOARD MEETING HELD ON 13 SEPTEMBER 2023

67 - 82

The role of the Pension Board, as defined by sections 5(1) and (2) of the Public Service Pensions Act 2013 is to assist the Council as Scheme Manager in ensuring the effective and efficient governance and administration of the Local Government Pension Scheme.

The Director of West Yorkshire Pension Fund will submit **Document "Y"** which reports on the minutes of the WYPF Pension Board meeting held on 13 September 2023.

Recommended -

That the minutes of the West Yorkshire Pension Fund Pension Board meeting held on 13 September 2023 be considered and noted.

(Yunus Gajra – 07582105760)

9. WEST YORKSHIRE PENSION FUND (WYPF) AUDIT COMPLETION REPORT 2021/22 FOLLOW UP LETTER

83 - 94

The External Auditor will present **Document "Z"** which reports on the Audit Follow up letter. The report outlines further audit work and progress made in concluding the 2021/22 audit.

Recommended –

That the contents of the Audit Follow up letter as detailed in

Document “Z” be noted.

(Abi Medic - 07881 283644)

10. WEST YORKSHIRE PENSION FUND - AUDIT COMPLETION REPORT 2022/23 95 - 130

The External Auditor will submit **Document “AA”** which reports on the findings from their work on the West Yorkshire Pension Fund’s Financial Statements.

Recommended –

That the report (Document “AA”) be noted.

(Abi Medic - 07881 283644)

11. EXCLUSION OF THE PUBLIC

Recommended –

That the public be excluded from the meeting during the consideration of the item relating to the minutes of the West Yorkshire Pension Fund Investment Advisory Panel meeting held on 26 October 2023, because the information to be considered is exempt information within paragraph 3 (Financial or Business Affairs) of Schedule 12A of the Local Government Act 1972. It is also considered that it is in the public interest to exclude public access to this item.

12. MINUTES OF WEST YORKSHIRE PENSION FUND (WYPF) INVESTMENT ADVISORY PANEL HELD ON 26 OCTOBER 2023. 131 - 132

The Council’s Financial Regulations require the minutes of meetings of the WYPF be submitted to this Committee.

In accordance with this requirement, the Director of West Yorkshire Pension Fund will submit **Not for Publication “Document AB”** which reports on the minutes of the meeting of the WYPF Investment Advisory Panel held on 26 October 2023.

Recommended –

That the minutes of the West Yorkshire Pension Fund Investment Advisory Panel held on 26 October 2023 be considered.

(Euan Miller – 01274 434517)

THIS AGENDA AND ACCOMPANYING DOCUMENTS HAVE BEEN PRODUCED, WHEREVER POSSIBLE, ON RECYCLED PAPER