

YORKSHIRE PURCHASING ORGANISATION

AUDIT & SCRUTINY SUB-COMMITTEE

FRIDAY, 1ST JULY 2022

Present: The Chair: Councillor Barnard (Barnsley)

Councillors: Barnes (Calderdale), Nightingale (Doncaster), Wyatt (Rotherham), Davies (Kirklees)

1.	ELECTION OF A TEMPORARY CHAIR
	Simon Hill (Managing Director) requested a temporary Chair be put forward for this meeting. Resolved – (1) Councillor Barnard was elected as the temporary chair.
2.	CHAIR'S INTRODUCTION & WELCOME
	Councillor Barnard welcomed all parties to the meeting.
3.	ACCEPTANCE OF APOLOGIES FOR ABSENCE
	Apologies for absence were received from Councillors Haslam (Bolton), Cole (Doncaster), and Groucutt (St Helens). Apologies were also received from Jacquie Lightfoot (YPO), Gillian Marshall (Wakefield), and Jon Towler (Independent Director).
4.	MEMBERS DECLARATION OF INTEREST
	No declarations of interest were made.
5.	URGENT ITEMS
	No urgent items were raised.
6.	PREVIOUS MINUTES (AUDIT & SCRUTINY SUB COMMITTEE)
	The minutes of the YPO Audit & Scrutiny Sub-Committee held on 4 th March 2022 were approved by all.
7.	EXTERNAL AUDIT COMPLETION REPORT
	Alastair Newall (Mazars) shared the External Audit completion report from Mazars. Alastair noted the audit has progressed well this year, and thanked Julie and the finance team for their support with the audit. Alastair talked through the key headlines of the report.

	<p>Comments were made on key points raised in the report and the explanations from officers were accepted.</p> <p>Resolved – (1) That the report be noted.</p> <p>(2) It was agreed to bring an update on the number of people that have system admin access to a future sub-committee.</p>
8.	AUDITED STATEMENT OF ACCOUNTS
	<p>Consideration was given to the report of the Head of Finance which provided Members with the details of the Audited Statement of Accounts for 2021.</p> <p>Julie Hawley (Executive Director) talked through the report.</p> <p>Councillor Barnes commented on the positive result relating to transport costs.</p> <p>Resolved – (1) That the audited Statement of Accounts be approved for signing for 2021.</p>
9.	ANNUAL INTERNAL AUDIT ASSURANCE OPINION 2021
	<p>Consideration was given to the report of the Service Manager for Internal Audit & Risk (Wakefield Council) which provides Members with the ‘Annual Head of Internal Audit Assurance Opinion’ and information on the effectiveness of Yorkshire Purchasing Organisation’s (YPO) governance, risk management, and control processes.</p> <p>Julie Cousins (Wakefield) talked through the key headlines of the report.</p> <p>Councillors made a number of comments on the report.</p> <p>Strategic risk registers were discussed, and it was noted that a formal action plan should be discussed at a future committee.</p> <p>Resolved – (1) That the Internal Audit Opinion Report be noted.</p> <p>(2) That Members note the positive outcome of the external quality assessment undertaken by the Chartered Institute of Internal Auditors (UK and Ireland). This concluded that internal audit ‘generally conforms’ (the highest rating) to the Public Sector Internal Audit Standards.</p> <p>(3) It was noted that YPO officers are encouraged to complete the client satisfaction questionnaires following the completion of internal audit work. This will help in the continual improvement of the Internal Audit Team, and thereby add value to the organisation. It was agreed to bring an update on the completion of the questionnaires to a future sub-committee.</p> <p>(4) It was agreed to bring a formal action plan relating to strategic risk registers back to a future committee as part of the work programme.</p>

	ADDITIONAL UPDATE
	Simon Hill shared an update on the status of the proposal around the YPO Food business. We are currently in a consultation period on this until at least the end of next week.