



Auditor's Annual Report

West Yorkshire Combined Authority– year ended 31 March 2024

February 2025

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Introduction

Introduction

Purpose of the Auditor’s Annual Report

Our Auditor’s Annual Report (AAR) summarises the work we have undertaken as the auditor for West Yorkshire Combined Authority (‘the Authority’) for the year ended 31 March 2024. Although this report is addressed to the Authority, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice (‘the Code’) issued by the National Audit Office (‘the NAO’). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We issued our audit report on 26 February 2025. Our audit report included a disclaimer of opinion. This means our audit report did not express an opinion on the financial statements and no assurance was provided. It was necessary to issue a disclaimer of opinion as amendments to the Accounts and Audit Regulations introduced a statutory deadline for publication of the Council’s financial statements. We were unable to complete the audit procedures necessary to obtain sufficient appropriate audit evidence on which to base our opinion before the date the Council published its audited financial statements.



Value for Money arrangements

In our audit report we reported that we were not satisfied arrangements were in place for the Authority to secure economy, efficiency and effectiveness in its use of resources, this is because we issued a recommendation in relation to a significant weakness in those arrangements that is relevant to the 2023/24 financial year. Section 3 provides our commentary on the Authority’s arrangements and a summary of our recommendation and the weakness identified.



Wider reporting responsibilities

In line with group audit instructions issued by the NAO we reported to the group auditor in line with their instructions on 26 February 2025.

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Audit of the financial statements

Audit of the financial statements

Our audit of the financial statements

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. Amendments to the Accounts and Audit Regulations introduced a deadline for publication of local authorities' audited 2023/24 financial statements. Prior to issuing our audit report, the ISAs require us to determine whether we have obtained sufficient appropriate audit evidence based on the audit procedures completed at that date. We concluded we had not obtained sufficient appropriate audit evidence to enable us to express an opinion on whether the financial statements present a true and fair view and have been prepared, in all material respects, in line with the Code of Practice on Local Authority Accounting. Consequently, as required by the ISAs, we modified our audit report and issued a disclaimer of opinion. This means, in our audit report issued on 26 February 2025, we have not expressed an opinion on the Council's financial statements.

A summary of the significant risks we identified when undertaking our audit of the financial statements and the conclusions we reached on each of these is outlined in Appendix A. In this appendix we also outline the uncorrected misstatements we identified and any internal control recommendations we made.

Qualitative aspects of the Authority's accounting practices

Although we carried out no substantive procedures on the Authority's 2023/24 financial statements we did identify a number of material internal inconsistencies in the statements and reported these to management. The Authority reviewed the inconsistencies and made amendments to the draft statements. However they were unable to resolve all discrepancies and the final statements do contain material discrepancies between the Group and Single Entity Movement in Reserves Statements and the other entries in the statements. Our audit report referred to these discrepancies. Management intend to resolve these matters in producing the 2024/25 statements.

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Our work on Value for Money
arrangements

VFM arrangements

Overall Summary



VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:



Financial sustainability - How the Authority plans and manages its resources to ensure it can continue to deliver its services.



Governance - How the Authority ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness - How the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Authority has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources, including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with officers

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

We outline the risks that we have identified and the work we have done to address those risks on page 20.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Authority. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements** - we make these recommendations for improvement where we have identified a significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations** - we make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant, but which still require action to be taken.

The table on the following page summarises the outcome of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements, or made other recommendations.

VFM arrangements – Overall summary

Overall summary by reporting criteria

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
 Financial sustainability	11	No	No	No
 Governance	14	No – although continuing weakness from prior year on page 20	Yes – see recommendation on page 20	No
 Improving economy, efficiency and effectiveness	16	No	No	No

VFM arrangements

Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



VFM arrangements – Financial Sustainability

Overall commentary on Financial Sustainability

Background to WYCA's operating environment

In recent years local government bodies in England have faced a period of unprecedented challenge, both financially and operationally. These challenges have included recovery from the Covid-19 pandemic, generationally high levels of inflation and uncertainty around the future levels of government funding.

In common with most transport authorities, the pandemic had a significant impact on the Authority's transport functions, due to significantly decreased patronage across its bus network. During the pandemic central government funding was provided to support any loss of revenue and to help maintain bus services across the region, this was for a finite period and the Authority has since adjusted for reductions in funding.

As the Authority looked beyond 2023/24, the financial outlook continued to be challenging. In addition to dealing with the recovery from the Covid-19 pandemic, the war in Ukraine has had an adverse impact on the UK's economy, resulting in significant increases in energy costs, supply chain issues and inflation rates reaching highs not seen in recent times. The subsequent increases in the cost of living, which are forecast to continue for the foreseeable future, will require the Authority to pay close attention to its budget position and reassess its position at regular intervals, while also identifying mitigations at the earliest opportunity.

Financial planning and monitoring arrangements

In February 2023, the Authority approved balanced revenue and capital budgets for 2023/24. Our review of Finance, Resource and Corporate Committee reports has provided assurance that projected budget outturn was regularly reported throughout the reporting period. We have also considered the arrangements in respect of budget management as part of the Governance criteria on page 15 of this report.

The Authority reported its year-end financial position to the Finance, Resource and Corporate Committee and to the Combined Authority Committee in both years. Review of the finance reports throughout 2023/24, provides assurance that they contain commentary of performance against revenue, with explanations for any significant variances detailed in the report. The finance reports also contain information on project outturn spend against the approved capital programme and reasons for variances.

The following table, highlights key information from the Authority's reported financial outturn for 2023/24.

	2023/24
Budget outturn (surplus/deficit)	£7.1m surplus
Budgeted expenditure	£285m
Capital Outturn	£36.5m underspend
% of capital programme delivered	88%
Capital programme budget	£312.7m

Revenue performance in recent years has enabled the Authority to contribute to its useable reserves, which is an indication that the Authority has a prudent budget setting process and continues to be a viable going concern. The capital programme budget increased in 2023/24 compared to 2022/23 and despite a downwards in year revision to the budget, the percentage of completed programmes remained at a high level.

In its December 2024 'Q2' Finance, Resource and Corporate Committee report the Authority confirms that it is projecting a deficit of £700k against its balanced revenue budget, which is driven by unmitigated cost pressures which is not offset by additional income. The Authority is projecting a capital programme outturn of £396m, equating to 83% of the original £478m capital budget.

Consistent with the Authority's arrangements in previous years, the Authority has several financial strategies and multi-year financial plans in place. However, these have not been collated into a single Medium-Term Financial Strategy (MTFS) document. In our 2022/23 Auditors' Annual Report we made an 'other recommendation'. This remains valid for 2023/24.

Arrangements for the identification, management and monitoring of funding gaps and savings

As part of the budget submission process directorates within the Authority are routinely asked to consider how they can minimise costs and maximise income. Discussions with management has confirmed challenge sessions are used to scrutinise the funding requirements which inform discussions with Members on options to present a balanced budget. This process resulted in a range of efficiencies and savings that contribute to the Authority being able to set a balanced budget, which included contributions to useable reserves and does not rely on general reserves to balance the budget.

VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria – continued

In 2022/23 we made 2 ‘other recommendations’ in relation to financial sustainability. We have included an update on these recommendations on page 22 of this report.

Arrangements and approach to financial planning (2024/25 and 2025/26)

Balanced budgets for 2024/25 and 2025/26 were approved by the Combined Authority Committee in February 2024 and January 2025, respectively. Budgets are predicated by outcome-led directorate operating models and are linked to the seven corporate objectives, per the vision set out in the West Yorkshire Plan. The table below highlights the headline budget figures for each year:

	2024/25	2025/26
Revenue budget	£387.5m	£443.8m
Transfers to reserves	£19.2m	-
Capital budget	£478.3m	£447.9m

Consistent with governmental strategy, the capital budget is predicated by a significant increase in funding, received since the transformation to a Mayoral Combined Authority. This has enabled the Authority to develop and expand its transport and economic development programmes.

As in previous years, the Authority’s key revenue streams are:
specific grant funding;

- the transport levy;
- enterprise zones; and
- other income including operation and concessionary fair income.

Following consultation with the constituent West Yorkshire Councils, the Authority did not increase in the transport levy, which remains unchanged from 2022/23 at £92.2m, however an increase from 2026/27 was agreed. The 2025/26 budget includes significant increase in revenue funding for the Bus Service Improvement plan.

VFM arrangements

Governance

How the body ensures that it makes informed decisions and properly manages its risks



VFM arrangements – Governance

Overall commentary on Governance

Risk management and monitoring arrangements

As part of the Authority's governance framework, the Combined Authority has overall responsibility for the risk management framework. Operationally, the framework is managed by Internal Audit and the Governance and Audit Committee has the responsibility for providing the Authority with assurance that the risk management process in place is effective.

Teams and directorates maintain and update their own risk register, which feeds into the corporate risk register at the organisation level. We have reviewed an example risk register and confirmed it is sufficiently detailed to allow for effective risk management, with each risk having an assigned risk owner and a risk score based on a probability and impact matrix. Where mitigating actions are identified they are assigned a risk owner and due date to provide accountability and allow for effective oversight of the risk.

The corporate risk register is built from the team and directorate risk registers and provides the senior leadership team with oversight of the key risks faced by the Authority. Regular updates are taken to the Governance and Audit Committee on key risk management activities within the organisation, providing assurance over the effectiveness of the arrangements in place.

To provide assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud, the Authority has a team of internal auditors, led by the Head of Internal Audit. The annual Internal Audit plan is agreed with management at the start of the financial year and reviewed by the Governance and Audit Committee prior to final approval.

Attendance of Governance and Audit committee has confirmed that Internal Audit's work is planned on a risk-based approach. Risk ratings of each audit area determines the frequency of audit, with key areas such as Information Systems and Finance being subject to annual audit procedures. Progress reports are presented to each Governance and Audit Committee meeting which includes follow up reporting of recommendations not fully implemented by agreed due dates. This allows the Committee to effectively hold management to account on behalf of the Authority. At the end of each financial year the Head of Internal Audit provides an opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control, for conclusion of 'Operating Adequately' was the same as the prior year.

Arrangements for budget setting and budgetary control

The Authority runs a detailed annual budget setting process whereby budget holders for each directorate are required to provide detailed budgets for all cost and income headings within their directorate. This process is

completed for both revenue and capital budgets, with the latter being indicative spend, funding and borrowing requirements. The financial planning process is developed in conjunction with the business and corporate planning process. Each Directorate are required to submit multi-year budgets which are reviewed by senior management and by members. This is an iterative process, which eventually results in full approval of the budget at the February Combined Authority meeting.

The Authority also sets indicative budgets for a three-year period (including the current year's budget), which are refreshed as more up to date information becomes available.

Throughout the year budget holders are required to produce an updated budget, or reforecast, for the full year. This is based on actual results to date and a re-review of the budget for the remainder of the year based on recent trends and known changes to future projections.

Following approval of the budget, progress against targets is then monitored on a regular basis including the preparation of monthly management accounts and challenge on key variances to agreed budgets. A member of the finance team attends Governance and Audit Committee, so they are aware of any financial issues raised, and can raise appropriate challenge to ensure the financial aspects of any key decisions have been appropriately considered.

Arrangements for financial reporting

In 2023/24 the Authority did not publish their accounts for audit until August 2024, which was after the statutory deadline of 31 May 2024. The published accounts contained material discrepancies which were not identified by the Authority's quality review processes. These discrepancies should have been identified as part of the Authority's arrangements for financial reporting, which should ensure high quality financial statements are published by the statutory deadline. Our disclaimer audit report in 2023/24 was modified to refer to the material discrepancies in the accounts, that the Authority were unable to resolve before the publication deadline of 28 February 2025. A high staff turnover within the financial reporting team as well as staffing vacancies has contributed to the lack of proper arrangements being in place for 2023/24.

In 2022/23, we raised a significant weakness in the Authority's financial reporting arrangements. In our view, the Authority has not yet taken appropriate action to address the weakness, given the material discrepancies in the draft financial statements and the delay in publishing the draft accounts. Page 13 of this report, confirms we consider this weakness to remain in place for the year ended 31 March 2024.

VFM arrangements – Governance

Overall commentary on Governance (continued)

Decision making arrangements and control framework

The Authority has an established governance structure which is set out within its Annual Governance Statement. This is supported by the Authority's constitution and scheme of delegation which shows the levels of authority required for all key decisions. Executive Directors have clear responsibilities linked to their roles and the Board Sub-Committee structure in place at the Authority allows for effective oversight of operations and activity.

Review of meeting minutes, provides assurance that decisions which require 'new' investment or expenditure for capital projects or schemes not included in the annual budget must be presented to the Authority for consideration and approval before any expenditure can be incurred.

All reports follow a standard format which ensures that all business, strategic, commercial, economic and financial aspects of the scheme have been considered in reaching the recommended decision. We have reviewed an example project decision taken by the Authority and confirmed the decision-making process was supported by appropriate justification for the investment, including the strategic fit, planned programme management and financial implications. The Director of Delivery and relevant officers consider the projects via the assurance framework prior to it being presented to the Authority.

WYCA has a full suite of governance arrangements in place. These are set out in the Authority's Statement of Accounts and Annual Governance Statement. We reviewed these documents as part of our audit and confirmed they were consistent with our understanding of the arrangements in place. In addition to the Constitution, WYCA has Codes of Conduct that officers and members need to be aware of and adhere to. All formal meetings include a request for Declarations of interests from all attendees at the start of the meeting. The Authority also has a Gifts and Hospitality policy which sets out the limited occasions when gifts or hospitality may be acceptable.

VFM arrangements

Improving Economy, Efficiency and Effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on Improving Economy, Efficiency and Effectiveness

Arrangements for assessing performance and evaluating service delivery

Each year the Authority agrees its Corporate Plan which outlines the corporate ambitions, key priorities and targets for the year. The Authority has also developed 7 overarching corporate objectives:

- empowering our communities, towns, and cities to thrive;
- building a sustainable, nature rich and carbon neutral region;
- creating an accessible, clean and customer focussed transport system;
- supporting community safety and accountable, proactive policing;
- championing culture, sport, and creativity;
- driving economic growth and innovation to enable good jobs; and
- enabling a diverse, skilled workforce and accessible learning for all.

As part of the business planning process, the Authority has developed a set of key performance indicators (KPIs) linked to these objectives. Throughout the year Heads of Service report progress against business plan outcomes and KPIs, as well as highlighting any operational business risks. The KPIs have been designed to provide a summary level overview of organisational performance against the Authority's overarching corporate objectives.

In 2023/24 performance was routinely monitored and reported to the Finance, Resources and Corporate Committee as part of the 'corporate planning and performance' report. Any performance or delivery issues highlighted were considered and mitigations or remedies were documented. Review of the year-end report has not highlighted any significant performance issues.

In 2023/24 the Authority implemented a new IT system for HR, Finance and Payroll. This project was part of the Corporate Technology Strategy that was approved by the Senior Leadership Team in March 2018. The project implementation date was one year later than its approved implementation date. As part of the Internal Audit programme, an independent post implementation review was conducted. This concluded that although the project was ultimately successful in achieving its objectives, a number of problems were encountered which delayed the project. The report highlighted the Authority hadn't developed and maintained an appropriate quality plan and a project assurance framework, which reduced its ability to promptly mitigate the issues encountered.

Arrangements for effective partnership working

The Authority works closely with the five local authorities in West Yorkshire and the Leeds City Region in delivering its priorities, per the Authority's Corporate Plan.

In 2022/23 the Authority published its 'West Yorkshire Plan'. This sets out an overall strategic vision and sets out 5 missions which have been agreed by the Authority and its partners (the 5 West Yorkshire Councils). The missions are to make West Yorkshire a prosperous, happy, well-connected, sustainable, and safe place by 2040. These missions will provide the overall direction for the Authority and its partners, and will inform its corporate objectives, multi-year outcomes and annual business plans. The Plan has been used to inform the budget setting process in 2023/24 and 2024/25.

As in previous years the Authority participates in sub-regional networks, across the North of England. These collaborations are intended to overcome the challenges posed by the unbalanced UK economy and to develop the Northern Powerhouse. Currently the Authority plays an active role in 'Transport for the North' (England's sub-national transport body) and the 'NP11' group, which is an association for the 11 Enterprise Partnerships across the Northern Powerhouse area.

There is a partnership agreement in place between the Authority and the NHS West Yorkshire Integrated Care Board (ICB) that sets out shared commitments to working together on the factors that affect population health: fair economic growth, climate, tackling inequality.

Arrangements for commissioning services

The Authority has a procurement strategy and approach which ensures that it complies with all legal and regulatory requirements as well as achieving best value in procurement processes. As part its transition to a mayoral authority the Authority has updated its policies, including its contract standing orders, which are available to all staff via the Intranet. Standardised templates and procurement standing orders are used throughout the procurement process to ensure consistency of approach.

Any deviation from the Authority's procurement rules have to be agreed via a waiver process as described in the standing orders and are reported to the Regulatory and Compliance Board.

VFM arrangements

Identified significant weaknesses in arrangements and our recommendations



VFM arrangements - Identified significant weaknesses and our recommendations

Identified significant weaknesses in arrangements and recommendations for improvement

As a result of our work in 2023/24 we have not identified any new significant weaknesses in the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources. We have concluded the weaknesses identified in prior years has not been fully addressed and this is reported on the following page.

VFM arrangements – Prior year significant weaknesses and recommendations

Progress against significant weaknesses and recommendations made in a prior year

As part of our audit work in previous years, we identified the following significant weaknesses, and made recommendations for improvement in the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources. These identified weaknesses have been outlined in the table below, along with our view on the Authority's progress against the recommendations made, including whether the significant weakness is still relevant in the 2023/24 year.

Previously identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
<p>1 Financial Reporting Arrangements Draft financial statements for the year ending 31 March 2022 were published on 29 July 2022 and the financial statement's audit was concluded 29 November 2023. The delay in finalising the 2021/22 financial statement's audit was caused by:</p> <p>Departures from the Authority's finance team hindered the Authority's capacity to assist the audit process. The authority did not have a contingency arrangements in place to address the loss of expertise, leading to delays addressing audit queries and finalising the financial statements, significantly prolonging the audit period.</p> <p>In our view this is evidence of a significant weakness in arrangements at the Authority, specifically in relation to the governance reporting criterion, in how the body ensures effective processes and systems are in place to supports its statutory financial reporting requirements.</p>	Governance	<p>The Authority should:</p> <ul style="list-style-type: none"> ensure the finance team has the capacity and capability to produce reliable and fully supported annual financial statements; and establish and adhere to a detailed accounts closedown plan to support production of its annual financial statements in line with the statutory timescales. 	<p>The Authority has taken the following actions to address the issues highlighted in this report:</p> <ul style="list-style-type: none"> Enhanced its capacity and strengthened its finance team with the recruitment of experienced team members in key roles. Developed a closedown plan to produce and publish the 2023/24 financial statements in line with statutory deadlines. Undertaking a more widespread review of the finance team, to increase capacity across all aspects of finance <p>Despite this, the financial statements for 2023/24 were not published until August 2024.</p> <p>There has continued to be vacancies within the financial reporting team, and also a high level of turnover in 2023/24. Although the accounts have not been subject to audit, a high level review of the accounts has identified a number of material errors and inconsistencies. All of these should have been detected by the Authority's own internal quality control processes.</p>	In our view the weakness was still in place in 2023/24 and the recommendation remains relevant.

VFM arrangements – Prior year significant weaknesses and recommendations

Progress against other recommendations made in a prior year

As part of our audit work in previous years, we identified the following 'other recommendations' We have provided an update on progress.

		Update on progress	Overall conclusion
1	The Authority should develop a Medium Term Financial Strategy, bringing together all known factors affecting the Authority's financial sustainability and linking the Authority's financial strategy to the West Yorkshire Plan. This will enable the Authority to balance the financial implications of its key business objectives and policy decisions against resource constraints and will facilitate better strategic decision making.	The Authority have not produced an MTFS since the recommendation was issued.	The recommendation remains relevant.
2	<p>To enhance the budget reporting the Authority should strengthen the links between the narrative in the report and the appendix 'proposed revenue budget'. To provide a strong report, the report should also highlight the following:</p> <ul style="list-style-type: none"> • key estimates and assumptions included in the 'proposed revenue budget'; • budget pressures and risks to delivering the budget; • more detail of the annual saving plans included in the budget; and • planned use of reserves, applied to the revenue budget. 	The annual budget set for 2025/26 (presented to WYCA on 30 January 2025) contains more detail than the prior year. This includes, risks, cost pressures and mitigations. Although the assumptions included in the budget could be more clearly set out, mitigating actions are referred to within the report.	The recommendation has been appropriately addressed.

Other reporting responsibilities

Other reporting responsibilities

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the NAO in respect of Whole of Government Accounts consolidation data

The NAO, as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data. We submitted this information to the NAO on 26 February 2025.

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