



Hereford & Worcester Fire Authority

Audit and Standards Committee

Monday, 28 September 2015, 10:30

Minutes

Members Present: Ms L R Duffy, Mr W P Gretton, Ms K S Guthrie, Mrs A T Hingley, Mr G C Yarranton, Ms P Agar, Mr R I Matthews, Mr S C Cross, Mr S D Williams

Substitutes: none

Absent: none

Apologies for Absence: Mr G J Vickery, Professor J W Raine, Mr A Amos

Declarations of Interest:

24 Declarations of Interest (if any)

None

25 Confirmation of Minutes

Members requested that future minutes reflect more than just the resolution of the agenda item.

RESOLVED that the minutes of the Audit and Standards Committee held on 29 June 2015 be confirmed as a correct record and signed by the Chairman.

26 Approval of the Audited Accounts 2014/2015

The Treasurer provided a refresh of the presentation delivered at the last Audit and Standards Committee on 29 June 2015 and presented the 2014/2015 Statement of Accounts to the Committee.

In the discussions it was highlighted by the Treasurer that there had been some changes to the draft accounts that were presented to the Committee on 30 June, relating to events and information arising after

that date:

- the treatment of the Bromsgrove Fire Station lease;
- the capital receipt expected in relation to the previous Worcester Fire Station;
- the liability in respect of business rates for GP surgeries; and
- changes due to the Government Actuary's Department commutation rates.

No further changes to the accounts were made by the external auditors.

RESOLVED that the Statement of Accounts 2014/2015 be approved.

27 External Audit Findings Report 2014/2015

The External Auditor highlighted the following three key messages arising from the audit:

1. The accounts were of good quality and the external auditor was grateful for the assistance of staff in the Finance Department.
2. The intention to give an unqualified opinion on the Authority's accounts.
3. The intention to give an unqualified Value for Money conclusion.

In the ensuing discussion Members congratulated officers on the quality and presentation of the Statement of Accounts and challenged officers on whether our current contingency arrangements and borrowing policies were adequate and appropriate. Members also queried how officers would report back progress on 'amber' areas highlighted in the findings. Officers reassured Members that constant and continuing scrutiny is an on-going process.

RESOLVED that the

i) External Audit Findings Report 2014/15 be noted; and

ii) the letter of representation be approved on behalf of the Authority.

28 Annual Governance Statement 2014/2015

The Head of Legal Services presented a report compiled during the self-assessment review providing assurances that supported the Annual Governance Statement. Three areas were highlighted as on-going with

the Whistleblowing Policy scheduled to come back as a separate agenda item in January 2016.

Members echoed the value and good practice in the continuing review of such matters.

RESOLVED that the Draft Annual Governance Statement 2014/15 be approved.

29 Statement of Assurance

The Head of Corporate Services provided the Committee with an overview of the Statement of Assurance highlighting its new 'reader friendly' format.

Members congratulated the Head of Corporate Services and the Performance Team on their recent award of the Chairman's Commendation Certificate for their work in producing the Authority's Community Risk Management Plan.

RESOLVED that the draft Statement of Assurance 2015/2016 be adopted and approved for publication.

30 Internal Audit Monitoring Report 2015/2016

The Internal Auditor presented the Audit Monitoring Report 2015/16 highlighting that there were no high priority recommendations, concerns or risks and that a conclusion of Significant Assurance had been delivered.

Members questioned why there were no assurance levels stated in relation to 'critical friend' audits. The Internal Auditor reassured Members that such audits were principally designed to challenge the Authority and that an assurance level was not appropriate but that the Authority had been shown to be delivering in each of the areas examined. In the ensuing discussion regarding operational assurances, in particular risks, the Chief Fire Officer highlighted that in an invited visit the Health and Safety Executive had been very impressed by the stringent level of process and detail in the Fire Authorities operations.

RESOLVED that the Internal Audit Monitoring Report 2015/2016 and the residual 2014/15 work be noted.

31 Internal Audit Draft Audit Plan for 2015/2016

The Internal Auditor provided the Committee with the draft Audit Plan for 2015/16 highlighting the timetable of scheduled assessment dates, the determination of which is measured on risk. The External Auditor confirmed that he had been consulted on the Internal Audit Plan

Members expressed a wish to have an additional column within the table showing scheduling for all areas of the Audit Review through future years.

***RESOLVED* that the draft Internal Audit Plan 2015/16 is approved.**

The Meeting ended at: 11:33

Signed:.....

Date:.....

Chairman