

13. Report from Audit and Standards Committee

Purpose of report

1. To advise the Fire Authority of the proceedings of the Audit Committee meeting held on 26 September 2013.
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Recommendation

The Audit and Standards Committee recommends that the contents of this report be noted.

Internal Audit Annual Report 2012/13

2. The Service Manager from Worcestershire Internal Audit Shared Service presented a report that provided the Committee with the overall results of meeting internal audit's objectives as set out in the Internal Audit Plan for 2012/13 and provided an audit opinion and commentary on the overall adequacy and effectiveness of the internal control environment.
3. The Audit and Standards Committee noted the contents of the report.

External Audit Annual Governance Report

4. The Authority's external auditors presented the External Audit Annual Governance Report 2012/13.
5. The report highlighted the key matters arising from the audit of the Authority's financial statements for the year ended 31 March 2012. The report also outlined the audit findings to management and those charged with governance in accordance with the requirements of International Standards on Auditing 260 (ISA).
6. The external Auditor confirmed it was his intention to issue an unqualified opinion on the Authority's Financial Statements and to give an unqualified value for money conclusion.
7. The Audit and Standards Committee:
 - (i) considered and noted the External Audit Annual Governance Report 2012/13;
 - (ii) approved the letter of representation on behalf of the Authority; and
 - (iii) agreed the response to the proposed action plan.

Approval of Audited Statement of Accounts

8. Prior to considering the Statement of Accounts the Committee received a short presentation from the Treasurer.
9. Following scrutiny of the accounts the Audit and Standards Committee approved the Statement of Accounts 2012/13.

Draft Annual Governance Statement 2012/13

10. The Monitoring Officer presented the Draft Annual Governance Statement 2012/13 for approval.
11. The Accounts and Audit (England) Regulations 2011 require the Fire and Rescue Authority to review its arrangements for governance and systems for internal control on an annual basis. To meet this requirements the operation of the Authority's governance arrangements is subject to an annual self-assessment against the CIPFA (Chartered Institute of Public Finance and Accountancy) and SOLACE (Society of Local Authority Chief Executives) framework.
12. The Audit and Standards Committee approved the Draft Annual Governance Statement 2012/13.

Internal Audit Draft 2013/14 Plan

13. The Service Manager from Worcestershire Internal Audit Shared Service outlined the Internal Audit Draft Plan for 2013/14.
14. The Committee approved the 2013/14 draft Internal Audit Plan.

Operational Assessment Action Plan 2013/14

15. The Head of Corporate Services presented a report that provided the Committee with a progress report on the Action Plan to address the areas for improvement arising from the Operational Assessment conducted in 2012.
16. The Audit and Standards Committee noted the progress on the Operational Assessment Action Plan 2013/14.

National Fraud Initiative 2012/13

17. The Treasurer presented a report that informed Members of the final outcomes of the National Fraud Initiative (NFI).
18. The Audit and Standards Committee noted the comprehensive action taken by the Authority in response to the National Fraud Initiative for 2012/13 and noted that once again no fraud had been identified.

Annual Statement of Assurance 2012-14

19. The Head of Corporate Services presented a report regarding the draft Statement of Assurance 2012-14.
20. The Authority is required under the Accounts and Audit (England) Regulations 2011 to review its arrangements for governance and systems of internal control at least on an annual basis.
21. The Committee recommended that the Authority adopts the draft Statement of Assurance 2013-14 and that it be approved for publication.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	N/A
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	N/A
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	N/A
Consultation (identify any public or other consultation that has been carried out on this matter)	N/A
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	N/A

Background papers – Agenda and Papers Audit and Standards Committee, 26 September 2013

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