



Minutes

Audit Committee

Date: 26 April 2024

Time: 10:30

Venue: FSHQ

Present: Cllr Renshaw (in the chair), Cllrs Downes, Fazal, Hall, Tulley, Paul Burnham
(Independent Member for Audit)

In Attendance: Gareth Mills, Grant Thornton and Simon Straker, Kirklees Internal Audit

Apologies: None

1 Minutes of last meeting held on 9 February 2024

RESOLVED

That the Minutes of the meeting held on 9 February 2024 be signed by the Chair as a correct record.

2 Matters arising

There were no matters arising.

3 Urgent items

There were no urgent items.

4 Admission of the public

There were no items requiring the exclusion of the public from the meeting.

5 Declarations of interest

There were no declarations of disclosable pecuniary interest in relation to any item of business on the agenda.

6 Internal Audit Quarterly Report

The Chief Finance and Procurement Officer submitted a report which provided a summary of the audit activity for the period January – March 2024.

In the period two audits have been completed, Payroll Key Controls and Vehicle Replacement Procurement, both of which received a substantial assurance opinion. In addition there is one audit that is currently in progress, Disbursement Account & Purchasing Card Payments.

The report included an updated Audit Plan for 2023/24 delivery.

Members requested further information regarding the lunar payroll system currently adopted by West Yorkshire Fire and Rescue Service.

RESOLVED

That the report be noted.

7 Internal Audit Annual Report 2023/24

Members considered a report of The Chief Finance and Procurement Officer which provided a review of the Authority's system of internal audit and control and the Audit Charter & Strategy, and which asked Members to note the audit opinion on risk management and internal control during 2023/24 and approve the Audit Plan for 2024/25.

The report concluded that overall, the Authority has a robust effective control environment and the systems of internal audit are effective, and there are no Significant Governance Issues for inclusion in the Annual Governance Statement for 2023/24.

Members challenged the report author on the process used for setting the Audit Plan for 2024/25, which includes taking into account management requests, cyclical reviews and current on going projects, for example the FSHQ rebuild contract.

RESOLVED

- a) That the report be noted.
- b) That the Audit Plan for 2024/54 be approved

8 Abridged Performance Management Report

Consideration was given to a report of the Director of Corporate Services which informed members of the Authority's performance against Key Performance Indicators where targets are not being achieved during the period 1 April 2023 to 11 February 2024

Members discussed the assistance provided to Yorkshire Ambulance Service (YAS) and West Yorkshire Police (WYP) in gaining emergency access to premises under the Memorandum of Understanding (MoU).

RESOLVED

That the report be noted.

9 Risk Management Strategy Group (RMSG) Quarterly Update

Members were presented with a report from the Director of Corporate Services giving details of the risk management activity and developments reported to Risk Management Strategy Group (RMSG) in March 2024 and highlighting any future risks or risk related areas.

In the period considered, thirteen risks have been reviewed and Members were advised one risk relating to 'Local devolution proposals for Yorkshire area and outcomes of the enabling closer working between the emergency services consultation, affecting service governance' has been removed following the Governments response to the Fire Reform White Paper.

Members were advised the Business Continuity awareness week will be 13-17 May 2024 when further training and awareness sessions will be available in this area.

Members challenged the report author on the level of assurances and management of the risks provided.

RESOLVED

That the report be noted.

10 Service Assurance and Improvement Team Update

The Director of Corporate Services presented a report detailing the work completed by the Service Improvement and Assurance Team (SIAT), including information regarding the internal and external assurance processes of West Yorkshire Fire and Rescue Service.

Members welcomed the report and challenged the report author on the internal self-assessment process. Members welcomed the information regarding reality testing and acknowledged that it is good practice and were pleased to learn that other Fire Authorities were intending to look at the work done in this area by the Team as a positive example.

RESOLVED

That the report be noted.

11 Accounting Policies

The Chief Finance and Procurement Officer presented a report detailing the accounting policies that will be applied in the preparation and presentation of the Statement of Accounts 2023/24.

Members were advised that it was good practice for the Audit Committee to review the relevant policies used in preparation of the Authority's Statement of Accounts and the policies that would be followed in the preparation of the 2023 – 24 Statement of Accounts were set out at Annex A to the report now submitted. There had been no material changes to the set of accounting policies included within the 2022 - 23 Statement of Accounts.

The External Auditor welcomed the report and thanked the report author for providing the information.

RESOLVED

That the report be noted.

12 External Audit Plan 2023/24

The External Auditor introduced the External Audit Plan for 2023/24. The report author acknowledged there would be some extra work required due to delay in the 2022/23 audit, which is still outstanding with no expected completion date.

RESOLVED

That the report be noted.

Chair