

# **WEST YORKSHIRE FIRE AND RESCUE AUTHORITY**

## **MINUTES OF A MEETING OF THE AUDIT COMMITTEE HELD AT FIRE SERVICE HEADQUARTERS, BIRKENSHAW, ON 15 APRIL 2011**

Present: Councillors T Austin (in the chair), P Booth, D Gray, J Illingworth, M Jamil and M Khan

In attendance:	Mr M Wilkinson	-	Standards Committee chair
	Graham Kettles	-	Audit Commission
	Paul Lundy	-	Audit Commission
	Simon Straker	-	Internal Audit

### **29 MINUTES OF THE LAST MEETING**

#### **RESOLVED**

That, subject to the amendment of a typographical error in the list of Members present, the Minutes of the meeting held on 4 February 2011 be signed by the Chair as a correct record.

### **30 URGENT ITEMS**

None.

### **31 EXCLUSION OF THE PUBLIC – SECTION 100A, LOCAL GOVERNMENT ACT 1972**

The meeting determined that there were no items which necessitated the exclusion of the public.

### **32 DISCLOSURES OF INTEREST**

There were no disclosures of interest in any matter under discussion at the meeting.

### **33 AUDIT COMMITTEE PROGRESS REPORT**

The Chief Finance Officer submitted a report which provided a progress report from the Audit Commission on the delivery of its responsibilities as external auditor to the Authority.

It was reported that good progress had been made with the work related to the audit of

systems and Members were advised of the work done on International Financial Reporting Standards (IFRS).

The District Auditor identified that the 2011 / 12 audit fee would be £80,000 but suggested that there it was likely there would be a refund during the course of the year.

Members welcomed the suggestion of a refund and looked forward to receiving confirmation in due course.

#### **RESOLVED**

That the report be noted.

### **34 PERFORMANCE MANAGEMENT ACTIVITY REPORT**

The Director of Corporate Resources submitted a report informing Members of the Authority's performance against key indicators and of its performance in comparison with other Metropolitan Fire and Rescue authorities.

#### **RESOLVED**

That the report be noted.

### **35 QUARTERLY REVIEW - INTERNAL AUDIT SUMMARY**

Consideration was given to a report of the Chief Finance Officer which advised of the progress made by internal audit from January to March 2011.

Members were advised that, since the publication of the report, work had continued with the audit and it was reported that no major issues had been found with the Authority's key financial systems which would receive substantial assurance. All previous recommendations made by internal audit had been actioned and implemented by management.

#### **RESOLVED**

That the contents of the report be noted.

### **36 DRAFT INTERNAL AUDIT PLAN**

The Chief Finance Officer presented details of the draft internal audit plan and proposed programme of work for 2011 / 2012.

The programme reflected a move towards business risk and controls audit with a larger proportion of the planned 150 days' audit time allocated towards its review.

**RESOLVED**

That the report be noted.

Chair