

# WEST YORKSHIRE FIRE AND RESCUE AUTHORITY

## MINUTES OF A MEETING OF THE AUDIT COMMITTEE HELD AT FIRE SERVICE HEADQUARTERS, BIRKENSHAW, ON 30 SEPTEMBER 2011

Present: Councillors T Austin (in the chair), V Binney, J Cole (for agenda item nos 5 – E9, Min nos. 5 – 9 refer), J Dodds, D Hopkins (as substitute for Councillor R Brown), and R Grahame (as substitute for Councillor J Illingworth)

In attendance:       Graham Kettles                   -       Audit Commission  
                              Simon Straker                       -       Internal Audit

Apologies:   Councillors R Brown and J Illingworth

### 1       **MINUTES OF THE LAST MEETING**

#### **RESOLVED**

That the Minutes of the meeting held on 30 June 2011 be signed by the Chair as a correct record.

### 2       **URGENT ITEMS**

None.

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

That the public and press be excluded from the meeting during consideration of the item of business specified below as it was likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public and press were present during this item, there would be disclosure to them of exempt information of the descriptions specified.

<b>TITLE OF REPORT</b>	<b>MINUTE NUMBER</b>	<b>Description of exempt information by reference to the paragraph number in Schedule 12a of the Local Government Act 1972</b>
Risk Management and Business continuity	9	Paragraph 3 (Financial or Business Affairs) of Schedule 12A, Local Government Act 1972.

#### **4 DISCLOSURES OF INTEREST**

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

#### **5 INTERNAL AUDIT QUARTERLY REVIEW**

The Chief Finance Officer submitted a report which provided a summary and reported findings of the audit activity for the period from July to September 2011.

Members were advised that five audits had been completed, two of which provided substantial assurance, two adequate assurance and one limited assurance.

It was reported that the area which provided limited assurance related to the issue of fuel at the training centre. Whilst procedures were in place to manage its distribution, these procedures were not always applied. A copy of the action plan, drafted to address the issue, was attached as an annex to the report now submitted.

#### **RESOLVED**

That the report be noted.

#### **6 PERFORMANCE MANAGEMENT ACTIVITY REPORT**

The Director of Corporate Resources submitted two reports informing Members of the Authority's performance against key indicators and of its performance in comparison with other Metropolitan Fire and Rescue authorities for the period 1 April to 31 July 2011.

#### **RESOLVED**

That the report be noted.

#### **7 ANNUAL GOVERNANCE REPORT AND VALUE FOR MONEY CONCLUSION ON 2010 – 11 ACCOUNTS**

Consideration was given to a report of the Chief Finance Officer which presented the Annual Governance report (prepared by the Audit Commission following the conclusion of the audit of the Fire Authority 2010 – 11 accounts).

Within the report the Auditors were required to provide an opinion on the statement of accounts and the arrangements in place to secure value for money.

The Audit Commission gave an unqualified opinion on the statement of accounts and concluded that the Authority had proper arrangements in place for securing efficiency, economy and effectiveness. In addition, the District Auditor commented that the organisation had robust systems and processes to manage effectively financial risks

and opportunities, and to secure a stable financial position that enabled it to continue to operate for the foreseeable future.

## **RESOLVED**

- (i) That the report be noted; and
- (ii) That the draft letter of representation be signed by the Chair of the Audit Committee.

## **8 STATEMENT OF ACCOUNTS 2010 – 2011**

As part of the audit process, the Chief Finance Officer presented the accounts for approval following the completion of the audit and receipt of the Annual Governance report. It was reported that the accounts had been revised to reflect the adjustments discussed at agenda item 7 (Min no. 7 refers) since last being presented to the Authority.

Members asked a number of questions on individual items within the accounts including the treatment of the long term cost of the firefighters' pension scheme and the strategy for the use of revenue balances to meet the future cuts in funding.

The Chief Finance Officer provided an update on the anticipated cuts in fire funding and the potential impact on service delivery and the proposed precept strategy.

## **RESOLVED**

That the statement of accounts 2010 / 11 be approved.

## **9 RISK MANAGEMENT AND BUSINESS CONTINUITY**

(This item was considered as exempt information under Schedule 12 A (3) of the Local Government Act 1972 – business or financial affairs)

Consideration was given to a report of the Director of Corporate Resources which advised of the work undertaken to ensure effective delivery of the Business Continuity arrangements. The process had been informed by the content of the Risk Management matrix, attached as an annex to the report now submitted.

## **RESOLVED**

- (i) That the report be noted; and
- (ii) That approval be given to the Business Continuity Management Strategy / Policy and the Risk Management Matrix.

Chair