



Minutes

Audit Committee

Date: 11 April 2014

Time: 10.30 am

Venue: Conference Room, Fire and Rescue Service Headquarters

Present: Councillors J Cummins (Chair), J Dodds, L Holmes and A Wallis

In Attendance: S Straker – Internal Audit, G Kettles – External Audit (KPMG)

Apologies: Councillors A Wainwright and C Townsley

16 Minutes of the last meeting

RESOLVED

That the Minutes of the meeting held on 31 January 2014 be signed by the Chair as a correct record.

17 Urgent items

None.

18 Admission of the Public

There were no items which required the exclusion of the public and press.

19 Declarations of interest

There were no declarations of disclosable interest in any matter under consideration at the meeting.

20 External Audit Plan 2013 – 2014

The Chief Finance and Procurement Officer presented the External Audit Plan which set out the work on the 2013 – 14 financial statements to be carried out by the external auditors.

Mr Kettles, KPMG Audit Relationship Manager, reported that there had been no increase in the audit fee and no key risks or any significant underlying issues had been identified as being potential areas of concern or focus.

Members were advised that some interim work had been completed and the final conclusion would be reported to Committee in September together with the findings of the Value for Money exercise.

RESOLVED

That the report be noted.

21 External Audit – Progress report and technical update

Consideration was given to a report of the Chief Finance and Procurement Officer which provided the first of a series of quarterly updates on technical audit issues and relevant legislation relating to local government. Those areas which impacted directly upon the Fire Authority were highlighted as follows;

- Local Government finance settlement 2014 / 15
- Changes to Council tax calculations
- Annual Fraud and Corruption survey 2013 / 14 and associated briefings

RESOLVED

That the report be noted.

22 Internal Audit – Quarterly Report

The Chief Finance and Procurement Officer submitted a report which provided a summary and reported findings of the audit activity for the period January to March 2014.

It was reported that 3 audits had been completed; one receiving the highest audit opinion available (substantial assurance) and the remaining two receiving adequate assurance.

Members sought further detail on the impact of the recent industrial action on the work of the auditors as highlighted in the report now submitted together with detail of the unplanned audits which had been completed.

RESOLVED

That the report be noted.

23 Internal Audit Plan 2014 – 15

Members received a report of the Chief Finance and Procurement Officer which sought approval as recommended by the Authority's Management Board for the proposed programme of internal audit work for 2014 – 15 with specific emphasis on the following;

- Financial systems - SAP implementation (salaries and Debtors / Creditors)
- Other systems and locations – Procurement, Property Management Unit, Reserve Staffing Pool
- Corporate Governance - National fraud initiative and basic probity checks
- Business risk and controls (including pension costs, Treasury Management, Business continuity planning and partnership working, personal injury in the workplace)

Subsequent to a request from the Internal Auditor, Members of the Committee had no additions to make to the proposed programme of work and were advised that consideration would be given to the presentation of the results and outcomes of the Plan in an accessible and comparative format.

RESOLVED

That the Internal Audit Plan 2014 – 15 be approved.

24 Performance Management report

Members considered a report of the Chief Legal and Governance Officer which advised of the West Yorkshire Fire and Rescue Service's performance against targets between April 2013 and end January 2014.

The only target not being achieved was SD2 (number of fire deaths from accidental fires in dwellings per 100,000 population) as reported at the last meeting. Members were advised of the focussed partnership prevention work that was being undertaken in respect of accidental fire deaths which had spiked in 2013 – 14 in an otherwise continual downward trend. It was further reported that serious incident reviews were held immediately following each fire death and new and innovative interventions were being examined.

In respect of private landlords, it was reported that that the Fire Service had been lobbying nationally for smoke and carbon dioxide detectors to become a mandatory requirement in private rented accommodation and some excellent work was currently being done by West Yorkshire Fire and Rescue Service in partnership with Leeds City Council in this respect of landlords responsible for residential accommodation over retail units..

RESOLVED

- a) That the report be noted; and
- b) That Officers be congratulated on the excellent level of green indicators in the report.

Chair