



Minutes

Audit Committee

Date: 31 January 2014

Time: 10.30 am

Venue: Conference Room, Fire and Rescue Service Headquarters, Birkenshaw

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

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

Apologies: Councillor C Townsley

9 Minutes of the last meeting

RESOLVED

That the Minutes of the meeting held on 20 September 2013 be signed by the Chair as a correct record.

10 Urgent items

None.

11 Admission of the Public

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

12 Declarations of interest

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

13 Internal Audit Quarterly Review

The Chief Finance and Procurement Officer presented the internal audit quarterly review.

Members commented specifically on the items in the report which had received limited assurance from the internal auditors as follows;

- IT equipment inventory
- IT procurement

It was reported that action had been taken to improve these areas of concern and it was anticipated that the work undertaken to date and the systems put in place since the audit would result in an improved level of assurance. A report would be presented to the next meeting of the Audit Committee providing an update.

Members were also updated on the action that had taken place with regard to the theft of thermal imaging cameras and the related prosecutions and convictions.

RESOLVED

That the report be noted.

14 Performance Management report

Members considered a report of the Director of Corporate Resources which advised of those areas where key targets had not been achieved or where West Yorkshire had the poorest performance when compared with all seven metropolitan fire authorities.

The area where the target had not been achieved (SD2 – number of fire deaths from accidental fires in dwellings per 100,000 population) was discussed in greater detail. Members were advised that all the targets had been set internally by Management Board and had been approved as part of the Service Plan. It was further reported that the Integrated Risk Management Plan would change focus in the short to medium term and concentrate on risk reduction. This would hopefully have an impact on performance against SD2 in future years.

In respect of the statutory requirement to report on RIPA activity (Regulation of Investigatory Powers Act 2000) the Director of Corporate Resources advised Members that no such applications had been made in the relevant reporting period.

RESOLVED

That the report be noted.

15 Public Sector Internal Audit Standards

Consideration was given to a report of the Chief Finance and Procurement Officer which set out detail of the new Public Sector Internal Audit Standards (PSAIS) which had come into effect in April 2013. The standards were mandatory and would underpin the effectiveness of internal audit arrangements within the Authority.

Members were advised that current procedures followed very closely the new standards and detail of those areas where action would be taken were included in the report now submitted which included;

- Potential conflict of interest – formal identification of Audit Manager at Kirklees MC as lead for the West Yorkshire Fire and Rescue Authority

- Quality assurance and improvement – requirement for annual internal assessment of Standard compliance. Arrangements for external assessment of the process to be approved at a future meeting of the Audit Committee

There followed some discussion about how the Charter would be implemented and how compliance by Management Board would be effectively demonstrated. It was agreed that this related equally to the spirit of any relevant legislation / guidelines as much as adherence to the detailed requirements.

RESOLVED

- a) That the report be noted; and
- b) That the Internal Audit Charter be approved as detailed at Annex B to the report now submitted.

Chair