

# WEST YORKSHIRE FIRE AND RESCUE AUTHORITY

## MEETING OF THE AUDIT COMMITTEE TO BE HELD ON FRIDAY 22 JANUARY 2010 AT 10.30 A.M. IN THE CONFERENCE ROOM, FIRE SERVICE HEADQUARTERS, BIRKENSHAW

### AGENDA

1. Minutes of meeting held on 23 October 2009 (p 1)
2. Urgent items
3. Admission of the Public :  
The Committee is asked to consider whether, by resolution, to exclude the public from the meeting during the items of business marked with an 'E' reference, because of the possibility of the disclosure of exempt information.
4. Declarations of interest  
  
To consider any Declaration of Interest in relation to any item of business on the agenda.
5. Auditors' Opinion Plan (p 6)
6. Protecting the Public Purse (p 24)
7. Annual Audit Letter (p 38)
8. Improvement Plan (p ) **TO FOLLOW**
9. Use of International Financial Reporting Standards (p 58)
10. Performance Management (p 64)
11. Local Area Agreement (LAA) indicators – update (p 71)
- E12 Quarterly review – internal audit – summary (p 81)

# WEST YORKSHIRE FIRE AND RESCUE AUTHORITY

## MINUTES OF A MEETING OF THE AUDIT COMMITTEE HELD AT FIRE SERVICE HEADQUARTERS, BIRKENSHAW, ON 22 JANUARY 2010

Present: Councillor V Binney (in the chair), A Castle, D Gray, T Hardwick, M Khan and D O'Neill

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

### 27 MINUTES OF THE LAST MEETING

#### RESOLVED

That the Minutes of the meeting held on 23 October 2009 be signed by the Chair as a correct record.

### 28 URGENT ITEMS

None.

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

#### RESOLVED

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.

AGENDA ITEM NO.	TITLE OF REPORT	MINUTE NUMBER	Description of exempt information by reference to the paragraph number in Schedule 12a of the Local Government Act 1972
E12	Quarterly review – internal audit – summary	38	Paragraph 3 – financial or business affairs

### **30 DISCLOSURES OF INTEREST**

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

### **31 AUDITORS' OPINION PLAN**

Consideration was given to a report of the Chief Finance Officer which presented the Annual Audit Opinion Plan for 2009 / 10.

The Plan set out the audit work that would be carried out on the 2009 / 10 financial statements together with the basis of the audit fees.

#### **RESOLVED**

That the report be noted.

### **32 PROTECTING THE PUBLIC PURSE**

The Chief Finance Officer submitted a report which presented the Audit Commission document "Protecting the Public Purse".

Members were advised that the document addressed the issue of fighting fraud in the public sector.

#### **RESOLVED**

- (i) That the report be noted; and
- (ii) That the checklist for governance contained within the Audit Commission document "Protecting the Public Purse" be used as the basis for a Member development session immediately prior to the next meeting of the Audit Committee.

### **33 ANNUAL AUDIT LETTER**

The Chief Finance Officer submitted a report which summarised the findings and recommendations of the 2008 / 2009 audit presented to the Audit Committee in September 2009 in the Annual Governance report.

#### **RESOLVED**

That the report be noted.

### **34 IMPROVEMENT PLAN 2009**

Consideration was given to a report of the Director of Corporate Resources which provided Members with the revised Improvement Plan 2009.

#### **RESOLVED**

That the revised Improvement Plan 2009 be noted.

### **35 USE OF INTERNATIONAL FINANCIAL REPORTING STANDARDS**

The Chief Finance Officer submitted a report which informed Members of the significant changes in the way the Authority presented its accounts. With effect from 2010 / 11, which would include the 2008 / 9 balance sheet, the Authority would have to adopt the International Financial Reporting Standard (FRS).

#### **RESOLVED**

- (i) That the report be noted; and
- (ii) That the Finance Manager, Mrs Alison Wood, be thanked for her work in this regard.

### **36 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. The report referred specifically to those areas where the Authority was not achieving its targets as follows;

- Female recruits
- Black and minority ethnic recruits (BME)
- Capital payments

Members discussed the targets for recruitment and were advised that it was likely to be proposed to Members of the Personnel and Training Committee that recruitment be suspended.

#### **RESOLVED**

That the report be noted.

### **37 LOCAL AREA AGREEMENT (LAA) INDICATORS – UPDATE**

Consideration was given to a report of the Director of Fire Safety and Community Relations which advised of District performance against core fire and road safety related indicators from April to October 2009.

The targets continued to be challenging and Members were advised that performance had generally continued to improve with the exception of Kirklees which had been set individual reduction targets to bring improvement in line with other districts.

Members discussed the recent severe weather and the impact it had had on staff. They were advised that the Authority had been in a position during this time to support its partners, particularly the West Yorkshire Ambulance Service.

## **RESOLVED**

- (i) That the report be noted; and
- (ii) That staff be thanked for their excellent response during recent periods of severe weather.

### **38 QUARTERLY REVIEW – INTERNAL AUDIT - SUMMARY**

(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 Chief Finance Officer which advised of progress in the process of internal audit with detailed explanation of action taken on those audits ranked as providing limited or no assurance as follows;

- Hydrant repair charges
- Telecommunications
- partnerships

## **RESOLVED**

That the report be noted.

Chair