

WEST YORKSHIRE FIRE AND RESCUE AUTHORITY

MINUTES OF A MEETING OF THE AUDIT COMMITTEE HELD AT FIRE SERVICE HEADQUARTERS, BIRKENSHAW, ON 28 JUNE 2012

Present: Councillors T Austin (in the chair), R Brown, R Grahame (as substitute for Councillor J Dodds), P Harrand (as substitute for Councillor V Binney)

In attendance:

Mike Wilkinson	Independent chair (Standards Committee)
Paul Lundy	Audit Commission
Simon Straker	Internal Audit

Apologies: Councillors J Dodds, V Binney

30 MINUTES OF THE LAST MEETING

RESOLVED

That the Minutes of the meeting held on 20 April 2012 be signed by the Chair as a correct record.

31 URGENT ITEMS

None

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

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

33 DISCLOSURES OF INTEREST

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

34 PERFORMANCE INDICATOR OUTTURN FIGURES 2011/2012

The Director of Corporate Resources submitted a report which informed Members of the Authority's performance indicator outturn figures for 2011/12. Senior Corporate Resources Manager explained that there were two indicators that had not achieved their target and a full breakdown was available in the report.

RESOLVED

That the report be noted.

35 OPERATIONAL ASSESSMENT IMPROVEMENT PLAN UPDATE

The Director of Corporate Resources presented a report on the Improvement Plan which highlights areas for improvement following the Operational Assessment Peer Challenge carried out in February 2012 and progress made to date.

Councillor Harrand asked about the Gold Level Exercise with a Nuclear Convoy Theme that is being developed for October/November 2012. The AM Training and Development informed the Councillor he would provide him with further details after the meeting had concluded.

RESOLVED

That the report be noted.

36 INTERNAL AUDIT ANNUAL REPORT

The Chief Finance Officer presented a report that marks the Authority's systems of internal audit are effective. The report concludes that the Authority's risk management arrangements and internal control environment were effective and robust during the financial year to 31 March 2012.

The CFO gave an overview of the report and a comprehensive explanation of paragraph 3.5 whereby control weaknesses were found in the incorrect completion of the fuel records. Simon Straker followed with a review of the report and an update on the Authority's changeover of banks.

Councillor Grahame enquired about the purchase of permits for CO2 emissions and it was explained that the Authority is not required to submit consumption data or purchase permits as it does not emit enough CO2. However, the Scheme is currently under Government review and we need to continue to monitor our emissions.

RESOLVED

- i) That the conclusion as to the effectiveness of the system of internal audit be noted.
- ii) That the audit opinion on risk management arrangements and the internal control environment be noted.

37 ANNUAL GOVERNANCE STATEMENT

The Chief Finance Officer presented the Annual Governance Report of the Authority for approval for inclusion within the 2011/2012 statement of accounts.

RESOLVED

That the Annual Governance Statement be approved.

38 STATEMENT OF ACCOUNTS

The Chief Finance Officer presented a report on the financial outturn for 2011/2012. The report compares the actual expenditure for the year with the revenue budget and enables the Authority to measure financial performance. The report is in a similar format to the revenue monitoring reports presented to each meeting of the Finance and Resources Committee and is in effect the last monitoring report of the year. A report on the actual capital expenditure for the year compares performance with the approved Capital Plan and describes the more significant variations.

The formal Statement of Accounts for 2011/2012 included in the Annual Governance Statement is the subject of a separate report on this agenda.

Also presented was the annual report for treasury management for 2011/2012. This section describes the treasury management activity of the Authority for the year. This identifies the borrowing and cash flow requirements, sets out the arrangements made and compares this with the Authority's Treasury Management Strategy.

The Chief Finance Officer also presented a report on the level of Members' allowances in 2011/12. For the purposes of convenience, the report includes details of the sums paid to individual members in respect of their various allowances. This is a statutory requirement under Regulation 26A of the Local Authorities (Member Allowances) Regulations 1991, as amended.

RESOLVED

- i) That the revenue and capital outturn be noted.
- ii) That the statement of accounts be noted.
- iii) That the treasury management report be noted.
- iv) That the report on members' allowances be noted.

Chair