



# Minutes

## Audit Committee

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Date: 27 July 2018

Time: 10.30 am

Venue: Fire and Rescue Headquarters, Birkenshaw

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Present: Councillor R Grahame (in the Chair), R Downes, L Holmes, M Pervaiz and K Renshaw

In Attendance: Robert Fenton – KPMG (External auditor)  
Rob Jones – KPMG (External auditor)  
William Emery – KPMG (External auditor)  
Simon Straker – Kirklees Metropolitan Council (Internal auditor)

Apologies: Councillor G Almas

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### 1 Minutes of the last meeting

#### RESOLVED

That the Minutes of the meeting held on 27 April 2018 be signed by the chair as a correct record.

### 2 Urgent items

None

### 3 Admission of the public

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

### 4 Declarations of interest

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

## **5 Abridged performance management report**

The Committee received a report of the Chief Legal and Governance Officer which advised Members of the Authority's performance against Key Performance Indicators (KPI's) where targets had not been achieved. This included information on both arson and malicious false alarms.

### **RESOLVED**

That the report be noted.

## **6 Risk Management Strategy Group update**

The Director of Service Delivery submitted a report which advised of the risk management activity and developments in June 2018.

Members were informed that 23 risks had been reviewed and a new risk (CBRN3.S) had been created as a combination of two previously separately identified risks in relation to chemical, biological, radiological and nuclear hazards (CBRN1 and CBRN2). The risk which related to the new General Data Protection Regulation (GDPR) had been reduced to a medium risk following implementation and the development of associated policies and procedures.

As part of the annual approval of the Risk Management Matrix and Risk Management Strategy and Policy, all members will be provided with these documents at the next meeting of this committee.

### **RESOLVED**

That the report be noted.

## **7 Internal audit quarterly review**

Consideration was given to a report of the Chief Finance and Procurement Officer which advised of the internal audit activity for the period April to June 2018.

Two business risks had been completed – one with substantial and one with adequate assurance and work on a third risk is ongoing.

### **RESOLVED**

That the report be noted.

## **8 Internal Audit Annual Report 2017 – 18**

Members reviewed a report of the Chief Finance and Procurement Officer which sought endorsement of the conclusion related to the effectiveness of the system of internal audit and which asked Members to note the audit opinion on risk management and internal control during 2017 – 18.

### **RESOLVED**

- a) Endorsement be given to the Chief Finance and Procurement Officer's conclusion as to the effectiveness of the system of internal audit; and
- b) The audit opinion on governance, risk management arrangements and the internal control environment in 2017 – 18 be noted, thereby providing assurance to the compilation process of the Annual Governance Statement 2017 – 18.

## **9 Statement of Accounts and Financial outturn 2017 - 18**

Consideration was given to a report of the Chief Finance and Procurement Officer which presented the Statement of Accounts 2017 – 18.

### **RESOLVED**

- a) That the revenue and capital outturn for 2017 – 18 be noted;
- b) That approval be given to the statement of accounts 2017 – 18; and
- c) That the report on members' allowances 2017 – 18 be noted.

## **10 External Audit report to those charged with governance 2017 – 18**

The Chief Finance and Procurement Officer submitted a report which presented the external auditor's ISA260 report following the audit of the Fire Authority 2017 – 18 Statement of Accounts.

Members were provided with an updated judgements page for the report due to a material difference with the pension estimate received from LGPS regarding pension assets at year-end; this will be reflected in the final copy of the Statement of accounts 2017 – 18.

Members were advised that the audit opinion would be issued following consideration of the report and the submission of the Letter of Representation (attached as an annex to the report now submitted).

It was reported that the external auditor anticipated issuing a clear opinion on the statement of accounts. The report also concluded that the Authority had made proper arrangements to ensure it provided value for money and that the Annual Governance statement was in full compliance with the CIPFA code of practice.

On behalf of the Committee, Councillor Grahame thanked Officers, the Chief Finance and Procurement Officer and the Audit team for their efforts with the reviews and preparing reports for the Committee.

### **RESOLVED**

- a) That the report be noted; and
- b) That it be confirmed that consideration had been given to the Letter of Representation and that it be signed by the Chair on behalf of the Committee and submitted to the Director of Audit.

Chair