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# Minutes

## Audit Committee

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Date: 08 December 2023

Time: 10:30

Venue: FSHQ

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Present: Cllr Renshaw (in the chair) Cllrs Downes, Hall and Hawkins, Paul Burnham (Independent Member for Audit).

In Attendance: S Straker - Kirklees KMC (internal audit), P Hewitson and C Jamieson – Deloitte (external audit)

Apologies: Cllrs Fazal and Tulley

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### **11 Minutes of last meeting held on 28 July 2023**

#### **RESOLVED**

That the Minutes of the meeting held on 28 July 2023 be signed by the Chair as a correct record.

### **12 Matters arising**

There were no matters arising.

### **13 Urgent items**

There were no urgent items.

### **14 Admission of the public**

That the public and press be excluded from the meeting during consideration of the item of business specified below as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during this item, there would be disclosure to them of exempt information of the descriptions specified.

<b>AGENDA ITEM NO.</b>	<b>TITLE OF REPORT</b>	<b>MINUTE NUMBER (to be added)</b>	<b>Description of exempt information by reference to the paragraph number in Schedule 12a of the Local Government Act 1972</b>
E9	Risk Management and Business Continuity Annual Report	19	Paragraph 3 – financial or business affairs

## **15 Declarations of interest**

There were no declarations of pecuniary interest.

## **16 Abridged Performance Management Report**

Consideration was given to a report of the Director of Corporate Services which informed members of the Authority's performance against Key Performance Indicators where targets are not being achieved during the period 1 April 2023 to 17 September 2023.

Members commented that the report was out of date due to the rescheduling of the Audit Committee but were impressed with the format of the report using One View which is now fully embedded. Members discussed Road Traffic Collisions (RTCs) and were interested to learn if the excellent accident prevention work is reflected in the statistics.

### **RESOLVED**

That the report be noted.

## **17 Internal Audit Quarterly Review**

The Chief Finance and Procurement Officer submitted a report which provided a summary of the audit activity for the period July to September 2023. Members were informed that in the period four audits have been completed, three receiving substantial assurance, (Income Management System, Insurance Cover and Stress Management) and one receiving adequate assurance (Reactive Repairs). Members were advised this was due to change of contractor which meant new arrangements are still being embedded and new software has been introduced to monitor Performance Monitoring Indicators (PMIs).

The report included an updated Audit Plan for 2023/24 delivery.

Members commented on the insurance cover audit and the associated risk matrix and challenged the regulation of the FSHQ redevelopment. Members were assured that the Internal Auditor sits on the strategic finance board and that a recent interim audit report requested by senior management indicated that the project is being managed well, with the contractor and project manager being challenged as appropriate. Members were further

assured that a financial governance audit will take place upon completion of the project, as per all new station builds.

## **RESOLVED**

That the report be noted.

## **18 Statement of Accounts**

The Chief Finance and Procurement Officer submitted a report which provided the external audit report from Deloitte together with the Draft Statement of Accounts 2021/22.

Members challenged the External Auditors regarding the significant delay in producing the report and the actions taken to redress this. Members were advised the delay was in part due to the late receipt of the Pension Fund Auditors report and a requirement to complete work to assure there is no RAAC present in the WYFRS estate, as this would affect the value of the estate in the accounts.

The External Auditors assured Members that the plan for the 2022/23 audit would be finalised at the earliest opportunity.

## **RESOLVED**

- a) That the report be noted
- b) That non material unadjusted misstatements are not adjusted
- c) That the Statement of Accounts 2021 – 22 be approved.

## **19 Risk and Business Continuity Management Annual Report**

This item was considered exempt information under Schedule 12A (1) of the Local Government Act 1972 Paragraph 3 – Financial or Business Affairs.

The Director of Corporate Services submitted a report which provided the current Risk Management and Business Continuity arrangements and the work undertaken to ensure effective delivery of the risk and business continuity policies. The report also provided the current Risk Management Matrix for approval.

Members were advised that there are currently eight risks which have attracted a very high risk rating, with nineteen risks identified as high, a further sixteen risks presenting a medium risk level and one risk presenting a low risk level and that corresponding control measures are in place for each of the risks.

Members challenged the report author as there is no reference to the Fire Service Headquarters (FSHQ) new build in the matrix and were advised the FSHQ programme board takes place at a local level rather than a strategic level and there is currently a 5 week delay on the project.

Members also challenged the ratings of a number of risks including the loss or reduction of government grant payments, the risk of economic downturn, digital attack, disruption to supply chain and business continuity and were assured that the ratings are looked at on a monthly basis at the Risk Management Strategy Group (RMSG) with a number recently amended. Further challenges were raised with regard to partnership working which is considered at strategic local resilience forums and climate change.

**RESOLVED**

- a) That the report be noted and the
- b) That the Risk Management Matrix be approved.

Chair