



# Minutes

## Audit Committee

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Date: 09 February 2024

Time: 10:30

Venue: Dewsbury Town Hall

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Present: Cllr Renshaw (in the chair), Cllrs Downes, Fazal, Hall, Hawkins and Keith (as substitute for Cllr Tulley), Paul Burnham (Independent Member for Audit), Ishaq Mahmood (Independent Person)

In Attendance:

Apologies: Cllr Tulley

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### **20 Minutes of last meeting held on 8 December 2023**

The Independent Member for Audit expressed concern that Deloitte, the External Auditors, have not yet set out confirmed dates for the 2022/23 Audit Plan. Grant Thornton explained the background to this and the introduction of possible back stop dates included in the recently launched public consultation.

#### **RESOLVED**

That the Minutes of the meeting held on 8 December 2023 be signed by the Chair as a correct record.

### **21 Matters arising**

There were no matters arising.

### **22 Urgent items**

There were no urgent items.

### **23 Admission of the public**

There were no items requiring the exclusion of the public from the meeting.

## **24 Declarations of interest**

There were no declarations of disclosable pecuniary interest in relation to any item of business on the agenda.

## **25 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 3 December 2023.

Members discussed the new Automated Fire Alarm policy and the increased use of lithium batteries. Members further discussed the increase in non fire related incidents which is connected to the assistance provided to Yorkshire Ambulance Service (YAS) in effecting entry. This can be interpreted as a positive due to the Service getting to meet vulnerable people at high risk and arrange safe and well visits and referrals to other relevant services as appropriate.

Members were advised of a slight increase in prison fires and were assured that extra initiatives will be introduced as and when a firm trend is identified, but that prison officers are well trained and often appliances are turned around upon arrival.

### **RESOLVED**

That the report be noted.

## **26 Sickness Absence and Appliance Derogation**

Consideration was given to a report of the Director of Service Delivery which informed members of the outcome of the recent review of the application of the Sickness Absence Appliance Derogation undertaken by the Internal Auditors.

Members were pleased to note that all areas of the report had been given an Assurance Opinion of Substantial Assurance.

Members were reassured that work is ongoing regarding mental health related absences, including the introduction of Trauma Risk Management (TRiM).

### **RESOLVED**

That the report be noted.

## **27 Internal Audit Quarterly Review**

The Chief Finance and Procurement Officer submitted a report which provided a summary of the audit activity for the period October to December 2023.

In the period four audits have been completed, all receiving the highest positive assurance opinion of substantial assurance; Sickness Absence & Appliance Derogation, Accounting, Reconciliation and Reclaiming of VAT, Interim Audit of HQ Development Contract Management and Safeguarding. Members were also informed that some recommendations have been agreed to strengthen the control environment.

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

Members challenged the Internal Auditors regarding the costs incurred due to the delays in planning approval being received from Kirklees District Council for the redevelopment of FSHQ. Members were assured that these had now been resolved and that the project is currently running in accordance with the agreed timeline.

#### **RESOLVED**

That the report be noted.

### **28 Risk Management Strategy Group Quarterly update**

Members were presented with a report from the Director of Corporate Services giving details of the risk management activity and developments reported to Risk Management Strategy Group (RMSG) in December 2023 and highlighting any future risks or risk related areas.

In the period considered, sixteen risks have been reviewed and Members were given the details of the changes to the scores of two risks as follows;

- Risk HSEC1.S – ‘Health and Safety exposure by property contractors working on Authority premises to ensure legal compliance’ score has reduced from 12 to 8 due to the likelihood reducing. This is due to a Compliance Officer now in place and monitoring has greatly improved.
- Risk FCON1.S – ‘Failure to provide an effective Control function which has a significant impact on service delivery and organisational reputation’ score has reduced from 12 to 8 due to the likelihood reducing. This is due to a period of stability with the Control system, arrangements with South Yorkshire and Cambridgeshire fire services, and operation Willowbeck, national resilience group for Control. Once the new Control system is implemented it will have its own issues log.

The reported provided a summary of the current risks and details of the eight risks currently scored at ‘very high’.

Members challenged whether the loss or reduction in government grants should be classified as a significant risk and discussed the increased use of attenuation ponds. Members were assured that a significant amount of work has been done, and will continue to be done, within water safety.

#### **RESOLVED**

That the report be noted.

### **29 RAAC Report**

The Director of Service Delivery presented a report to provide an update to Members in relation to the surveys and inspections that have been undertaken across the whole of the West Yorkshire Fire and Rescue Service’s Estate where the potential for the presence of Reinforced Autoclaved Aerated Concrete (RAAC) was identified. The report confirmed that it has been established that there is no RAAC present on any stations or ancillary buildings.

#### **RESOLVED**

That the report be noted.

### **30 Introduction Report from Grant Thornton**

Members received an introduction report from Grant Thornton, who are the new External Auditors for West Yorkshire Fire and Rescue Service. The report introduced the key audit team members for WYFRA and detailed the statutory responsibilities of the Auditors. The report included a summary of the work undertaken so far with the Finance Team and detailed a proposed timeline for future activities. The report concluded with details of the audit fees and a sector update covering emerging national issues.

Members challenged the External Auditors regarding the possible risk of staff leaving their organisation and questioned whether there is sufficient staff to continue succession planning. Members were reassured that Grant Thornton are the largest audit provider for the NHS and Local Authorities and that their records on delivery are ahead of the curve and currently they only have one outstanding audit. The Auditors confirmed their commitment to the external audit market in the public sector and it was noted they maintain a manageable portfolio of clients and there is no conflict of interest.

Members welcomed the Auditors and thanked them for a positive and in-depth report.

#### **RESOLVED**

That the report be noted.

Chair