

# Minutes

## Audit Committee

Date: 24 April 2026

Time: 10:30

Venue: FSHQ

Present:

Cllr Renshaw (in the chair) Cllrs Anwar, Carlisle, Parnham and Wood

In Attendance:

Gareth Mills, Greg Charnley and Chris Schultz (Grant Thornton), Paul Burnham  
(Independent Person for Audit)

Apologies:

Cllr Buckley

### **35.Minutes of last meeting held on 13 February 2026**

**Resolved**

That the Minutes of the meeting held on 13 February 2026 be signed by the Chair as a correct record

### **36.Matters arising**

There were no matters arising.

### **37.Urgent items**

There were no urgent items.

### **38.Admission of the public**

There were no items requiring the exclusion of the public and press.

### **39.Declarations of interest**

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

## **40. Abridged Performance Management Report**

Members considered 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 2025 to 15 February 2026.

Members noted that red indicators are due to the weather extremes experienced throughout the year to date and were pleased to be informed that the figures are improving.

Members sought clarification regarding if any steps could be taken to reduce the number of deliberate fires and were assured that everything was being done including having community fire spotters.

### **Resolved**

That the report be noted

## **41. Risk Management Strategy Group (RMSG) 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 the Risk Management Strategy Group (RMSG) in March 2026 and highlighting any future risks or risk related areas.

Members were advised there are 44 risks on the register, including seven very high risks and in the period considered, 30 risks have been reviewed.

Members sought clarification on whether the higher fuel costs would influence the service and were reassured that there was room in the budget for such contingencies. Members also requested a summary of each risk for each committee and for the high risks, potentially on a 6 monthly basis for the committees which it was agreed would be built into the reporting framework.

### **Resolved**

That the report be noted

## **42. Service Improvement and Assurance Team (SIAT) Update**

The Director of Corporate Services presented a report updating Members on the work the SIAT have completed in the previous year with the emphasis on continuous improvement assisted by One View and stakeholder engagement.

Members challenged whether secondary employment had any impact on service delivery and were assured that this was not the case.

**Resolved**

That the report be noted

### **43.Accounting Policies 2025/26**

The Director of Finance and Procurement presented a report detailing the accounting policies that will be applied in the preparation and presentation of the Statement of Accounts 2025/26

Members were advised that it was good practice for the Audit Committee to review the relevant policies used in preparation of the Authority's Statement of Accounts and the policies that would be followed in the preparation of the 2025/26 Statement of Accounts were set out at Annex A to the report now submitted. Members noted that there has been one CIPFA change to accounting policies, which is the requirement to revalue assets every five years.

Members welcomed the report being brought to their attention in advance of the preparation of the 2025/26 accounts and thanked the report author for highlighting the changes.

**Resolved**

That the report be noted and the Director of Finance and Procurement to be recognised for her excellent service in the role.

### **44.Internal Audit Quarterly Report**

The Director of Finance and Procurement submitted a report which provided a summary of the audit activity for the period January 2026 to March 2026.

In the period five audits have been completed; of which three received a substantial assurance opinion and two received positive assurance.

It was explained that three audits on Workforce Planning, Business Continuity and Discrimination had not been completed and members sought clarification about the history for these audits and reason for non-completion. They were informed that this was due to a lack of suitable audit staff. They were further informed that two of those audits were new, significant work was planned for 2026/27 relating to Workforce planning, and the discrimination audit was no longer needed due to the ongoing People Strategy work. Work would take place internally and benchmarking against other organisations so that members could be assured that work had taken place.

**Resolved**

That the report be noted

### **45.Internal Audit Annual Report**

The Director of Finance and Procurement submitted a report which provided a summary of the delivery and outcomes of the 2025/26 Internal Audit Plan.

In the period five audits have been completed; of which three received a substantial assurance opinion and two received positive assurance. Members sought clarification regarding the involvement of the ELT in deciding the topics to be audited and were assured that the decisions were made independently of ELT.

Members also received confirmation there had been no changes to the Charter and Strategy document from the previous year.

**Resolved**

That the report be noted

## **46.External Audit Plan 2025/26**

The Director of Finance and Procurement submitted a report from the External Auditors detailing the Audit plan for West Yorkshire Fire and Rescue Authority (WYFRA) for 2025/26, including the scope and timeline for the statutory work.

Members were assured that even though the 2022/23 year had not been signed off due to delays with the previous auditor, there had now been 2 years of assurance. The exact scope was being considered but it was thought possible to do some targeted testing of 2022/23 activity rather than a full audit which would get the accounts back into an almost clean position by the end of November.

**Resolved**

That the report be noted

Chair