



**Safest People, Safest Places**

**Combined Fire Authority**

**25 October 2023**

**Notes of the Audit and Finance Committee held on 27 September 2023**

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## **Report of the Chair of the Audit and Finance Committee**

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**Members Present:** Cllr R Bell in the Chair  
Cllrs J Blakey and A Batey

It was noted that the meeting would not be quorate as there was not a Darlington member present but as there were no decisions to be made it would go ahead in line with page 16 paragraph 4 of the Constitution '*Quorum Decisions shall not be taken at a meeting of any Committee unless at least three members of the Committee are present including a representative of each constituent Authority. Provided that, in no case shall the quorum of a Committee be less than three members*'.

### **Purpose of the report**

1. The purpose of this report is to provide members with an update on the discussions and recommendations of the Audit and Finance Committee held on 27 September 2023

### **Audit Completion Certificate for 2020/21**

2. Members were updated that the Audit Certificate for 2020/21 has been signed, formally closing the audit.

### **Audit Strategy Memorandum 2022/23**

3. Members received an update on the Audit Strategy Memorandum for year ending March 2023, summarising their audit approach, highlighting significant audit risks and areas of key judgements.

### **Audit Completion Report 2022/23**

4. Members received an update on the Audit Completion Report for years ending March 2023.  
C Deardon thanked the CDDFRS Finance team for their timely and detailed responses.

Cllr Batey expressed appreciation on behalf of the Audit and Finance Committee for the work carried out by T Hope, the CDDFRS Finance Teams and Mazars.

### **Annual Internal Audit Opinion and Report 2022/23**

5. Members were updated on the Annual Internal Audit Opinion and Report 2022/23 advising that a Moderate overall assurance opinion has been provided.

The report was **considered** and **noted**.

### **Annual Review of the System of Internal Audit 2022/23**

6. Members were presented with the findings and conclusions of the Annual Review of the System of Internal Audit 2022/23

The report was **considered** and **noted**.

### **Fraud and Corruption Annual Report 2022/23**

7. Members were presented with the results and work being undertaken within the Authority in seeking to identify, control and prevent fraud and corruption.

The report was **considered** and **noted**.

### **Internal Audit Progress Report 2022/23**

8. Members were updated on work undertaken by Internal Audit between 01 April 2022 and 31 March 2023.

The report was **considered** and **noted**.

### **Corporate Risk Register – Position at 31 August 2023**

9. Members were updated details of the Corporate Risk Register at 31 August 2023.

### **Short Term Investments and Long-Term Borrowing – Period to 31 March 2023 (Quarter 4)**

10. Members an update on the performance of the Authority's short-term investments and long-term loans for the period ended 30 June 2023.

The report was **considered** and **noted**

### **Short Term Investments and Long-Term Borrowing – Period to 30 June 2023 (Quarter 1)**

11. Members an update on the performance of the Authority's short-term investments and long-term loans for the period ended 30 June 2023.

The report was **considered** and **noted**

### **Medium Term Financial Plan Update**

12. Members were updated on the latest Medium Term Financial Plan position. T Hope explained that the overall financial position has improved but there remains a number of factors outside of our control that may have an impact on this moving forward.

It was explained that to assist in balancing the budget a full review of all budget headings has been undertaken to identify savings and correct any shortfalls in current budgets.

Work has commenced on preparing the 2024/25 budget and MTFP and the assumptions will be updated as information becomes available. Further reports will be presented to the Committee prior to approval of the 2024/25 budget and MTFP at the meeting of the Fire Authority on 16 February 2024.

The report was **considered** and **noted**.

### **Internal Audit Outstanding Actions**

13. Members were presented with an update on the outstanding audit recommendations.

### **Recommendation**

14. Members are requested to **note** the report.