



## COMBINED FIRE AUTHORITY

19 MARCH 2019

### NOTES OF THE AUDIT AND RISK COMMITTEE HELD ON 28 FEBRUARY 2019

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## REPORT OF THE CHAIR OF THE AUDIT AND RISK COMMITTEE

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**Members Present:** Cllr J Turnbull in the Chair  
Cllrs B Avery, D Bell, C Johnson, M Simmons and L Marshall

**Apologies:** None

#### Purpose of the report

1. The purpose of this report is to provide members with an update of the discussions and recommendations of the Audit and Risk Committee held on 28 February 2019.

#### Corporate Governance Action Plan Update

2. The Committee were updated with the progress being made in relation to the actions arising from the corporate governance action plan. The plan was developed to progress the high priority actions identified during the production of the Annual Governance Statement (AGS) as part of the final accounts for 2017/18. Members considered and discussed the findings and associated risks within the plan.

The Committee **noted** the report.

#### Corporate Risk Register update

3. Members were presented with the details of the corporate risk register as at 31 January 2019. There were ten risks on the risk register. Changes to the register were summarised and discussed.

The Committee **considered** and **noted** the report.

#### Internal Audit Progress Report

4. The committee were updated on work undertaken by Internal Audit between 01 April 2018 and 31 March 2019. Progress against planned work, amendments to the annual audit plan and the audit recommendations were considered. It was noted that there were no outstanding management responses to draft reports, no reports issued with a limited assurance opinion and no unplanned work this quarter. The summary of agreed target performance indicators was also considered and discussed.

The Committee **noted** the report.

## External Audit Progress Report

5. The Committee received a progress update from the Authority's external auditors. There were no significant matters identified. The Committee noted the proposal to move to group financial statements and the savings both in terms of time and audit fees.

The Committee **noted** the report and **agreed** to support the proposed move to group financial savings when the item is discussed at the CFA meeting on 19 March.

## Audit Strategy Memorandum

6. Members were presented with the Audit Strategy Memorandum for 2018/19. The document summarised the audit approach and highlighted significant audit risks, key areas of judgement and value for money. The key points were discussed with the committee.

The Committee **noted** the report.

## Dates for 2018/19

7. Proposed meeting dates were circulated following the meeting.

## PART B

### Internal Audit Recommendations

8. The five medium priority recommendations overdue against the original target implementation dates were discussed and considered by the committee. Revised target dates were noted.

The Committee **noted** the report.