



## COMBINED FIRE AUTHORITY

17 MARCH 2020

### NOTES OF THE AUDIT AND RISK COMMITTEE HELD ON 18 FEBRUARY 2020

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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, L Marshall and G Lee

**Apologies:** Cllr E Scott

#### 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 Risk Committee held on 18 February 2020.

#### Corporate Governance Action Plan Update

2. Members received an update on the progress being made in relation to the actions arising from the development of the Authority's corporate governance arrangements.

The following updates had been received since production of the report which would be included in the CFA budget report -:

- Settlement funding for 2020/21 had increased to 2.3%
- Confirmation had been received of the £1.5M pensions grant

The Committee **noted** the contents of the report and the ongoing work in relation to the corporate governance arrangements of the Authority.

#### Corporate Risk Register – Position at 31 December 2019

3. Members were presented with details of the corporate risk register as at 31 December 2019. There had been no changes from the previous quarter.

The Committee **considered** the corporate risk register report.

## Internal Audit Progress Report

4. Members received details of the work undertaken by Internal Audit between 1 April 2019 and 31 March 2020. It was noted that within the reporting period no limited assurance opinions had been provided. Six medium priority recommendations were overdue against original target implementation dates. S Carter noted that it was expected all outstanding work would be complete by April 2020.

The Committee **considered** the outturn position in delivering the internal audit plan for 2019/20 together with comments made by managers in responding to the work of internal audit to gain assurance on the adequacy and effectiveness of the internal control environment.

## Audit Plan 2020/21

5. Members received an overview of the Internal Audit Plan for the period 1 April 2020 to 31 March 2021.

The Committee **agreed** the Internal Audit Plan for 2020/21.

## Internal Audit Charter

6. Members received a report which sought approval to the Internal Audit Charter initially agreed in July 2019 to be applied to all reviews undertaken as part of the Internal Audit Plan for 2020/21. It was noted that there had not been any revisions to guidance and the content of the charter had not changed.

The Committee **agreed** that Internal Audit Charter.

## External Audit Progress Report

7. Members received an update on the progress made in delivering responsibilities as the Authorities external auditors. No significant matters were identified.

The Committee **noted** the report.

## Audit Strategy Memorandum

8. Members received a report which summarised the audit approach, highlighted significant risks, key judgement areas, value for money and fees. Key points from each area were discussed with the committee.

Discussion took place around a revised completion date and a likely increase in fees due to additional work and challenges from regulators since scale fees were set.

The Committee **noted** the report.

## Dates for 2020/21

9. The Chair informed members of the meeting dates for 2020/21.

## PART B

### Internal Audit Outstanding Actions Appendix 3

10. Members received details of the recommendations.

The Committee **noted** and **approved** the revised target dates