



Safest People, Safest Places

Combined Fire Authority

12 November 2020

Notes of the Audit and Risk Committee Meeting held on 28 October 2020

Report of the Chair of the Audit and Risk Committee

Members Present: Cllr J Turnbull in the Chair

Cllrs B Avery, D Bell, R Manchester, E Scott and J Dulston

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 28 October 2020.

External Audit Follow Up Letter

2. Members were presented with details of the external audit follow up letter which summarised some minor changes to the audit conclusions and issues that are now fully resolved.

The Committee **noted and accepted** the letter.

Statement of Accounts year ended 31 March 2020

3. Members received a presentation on the audited Statement of Accounts for the financial year ended 31 March 2020.

The Committee **approved** the audited Statement of Accounts for County Durham and Darlington Fire and Rescue Authority for the financial year ended 31 March 2020.

Corporate Governance Action Plan Update

4. Members were presented with an update to the Corporate Governance Action Plan which has been developed to address the high priority actions identified during the production of the Annual Governance Statement for 2019/20.

The Committee **noted** the report.

Corporate Risk Register

5. Members were presented with an update on the Corporate Risk Register. There were eleven risks on the register at 30 September, an increase of 3 since the last update.

The Committee **noted** the report.

Internal Audit Progress Report

6. The Committee were updated on work undertaken by Internal Audit since 31 March 2020. Progress against planned work, amendments to the annual audit plan and the audit recommendations were considered. It was noted that there were no reports issued with a limited assurance opinion and no unplanned work carried out this quarter.

The Committee **noted** the report.

Independent Review of Local Authority Financial Reporting and Audit

7. Members were presented with information on the outcome of the Redman Review into the Oversight of Local Audit and the Transparency of Local Authority Financial Reporting.

The Committee **noted** the report.

Audit Committees: Practical Guidance for Local Authorities and Police 2018

8. Members were presented with details of the CIPFA guidance on best practice for Audit Committees.

The Committee **noted** the report and agreed that an Independent Member should be appointed to the Audit Committee in line with CIPFA guidance.

PART B

Internal Audit Outstanding Actions (appendix 3)

9. Members **noted** the outstanding actions.