



**Safest People, Safest Places**

## **Combined Fire Authority**

**12 November 2020**

### **Notes of the Audit and Risk Committee Meeting held on 25 February 2021**

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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, R Manchester, G Lee, 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 25 February 2021.

#### **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 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 January 2021**

3. Members were presented with the details of the corporate risk register as at 31 January 2021. New risks and those which had increased in severity were discussed.

The committee **considered** the Corporate Risk Register.

### **Internal Audit Progress Report**

4. Members received details of the work undertaken by Internal Audit between 1 April 2020 and 31 March 2021. It was noted that within the reporting period amendments had been made to the plan and no outstanding draft reports were due.

The committee **considered** the outturn position in delivering the internal audit plan for 2020/21 together with that made by managers responding to the work of internal audit to gain assurance on the adequacy and effectiveness of the internal control environment.

### **Head of Internal Audit Annual Opinions: Addressing the Risk of Limitation of Scope**

5. Members were presented with information about some recently issued guidance published by the chartered Institute of Public Finance and Accountancy (CIPFA) in relation to Head of Internal Audit (HIA) Annual Opinions: Addressing the Risk of a Limitation of Scope.

The Committee **noted** the report.

### **Audit Plan**

6. Members received an overview of the Internal Audit Plan for the period 1 April 2021 to 31 March 2022.

The Committee **agreed** the Internal Audit Plan for 2021/22.

### **Internal Audit Charter**

7. Members received a report which sought approval of the Internal Audit Charter initially agreed in February 2020 to be applied to all reviews undertaken as part of the Internal Audit Plan for 2021/22. The charter had not significantly changed.

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

### **External Audit Progress Report**

8. 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 Fee Variation Letter**

9. Members received an update on additional external audit fee for 2019/20 which had been previously highlighted.

The Committee **noted** the report.

### **Annual Audit Letter**

10. Members received the Annual Audit Letter which summarised the work that the external auditors had undertaken for the year ended 31 March 2020.

The committee **noted** the report.

### **Consultation on the Amendments to the Accounts and Audit Regulations Letter from MHCLG**

11. Members received a letter from MCHLG which gave notice of the extension to publishing local authority audited accounts to 30 September for two years and draft accounts to be published on 31 July.

The committee **noted** the report.

## **PART B**

### **Internal Audit Outstanding Actions (appendix 3)**

12. Members **noted** the outstanding actions.