



Safest People, Safest Places

Combined Fire Authority

11 November 2022

Notes of the Audit and Finance Committee held on 28 September 2022

Report of the Chair of the Audit and Finance Committee

Members Present: Cllr R Bell in the Chair
Cllrs J Blakey (substitute for B Kellett), N Jones, L Hughes
(substitute for H Crumbie)

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 28 September 2022.

Audit Completion Report

2. Members were given a summary of the report and it was noted that an unqualified opinion was anticipated.

Members **noted** the report.

Annual Internal Audit Opinion and Report 2021/22

3. Members received an update on the work that had been undertaken by internal audit during 2021/22. A moderate overall assurance opinion had been received, which should be regarded as positive.

Members **considered** and **noted** the report.

Annual Review of the System of Internal Audit 2021/22

4. Members received a report asking for consideration and comment on the annual review of the system of internal audit.

Members **noted** the report.

Fraud and Corruption Annual Report 2021/22

5. Members were presented with details of the advice and assurance provided regarding the work being undertaken within the Authority in seeking to identify, control and prevent fraud and corruption.

Members **noted** the report.

Internal Audit Progress Report 2021/22

6. Members were presented with details of the work that had been undertaken by Internal Audit between 1 April 2021 and 31 March 2022.

Members **noted** and **considered** the report.

Internal Audit Progress Report 2022/23

7. Members were presented with the details of the work that was being undertaken by Internal Audit between 1 April 2022 and 31 March 2023.

Members **noted** and **considered** the report.

Corporate Risk Register

8. Members were presented with the corporate risk register as at 31 August 2022.

Members **noted** the report.

Update on the Independent Review of Local Authority Financial Reporting and Audit (Redmond Review)

9. Members were provided with an update on the outcome of the Redmond Review into the Oversight of Local Audit and the Transparency of Local Authority Financial Reporting.

Short Term Investments – Period 31 March 2022 (Quarter 4)

10. Members received an update on the performance of the Authority's short-term investments for the period ended 31 March 2022.

Members **noted** the report.

Short Term Investments – Period to 30 June 2022 (Quarter 1)

11. Members received an update on the performance of the Authority's short-term investments for the period ended 30 June 2022.

Members **noted** the report.