

Minutes of the **County Durham and Darlington Fire and Rescue Service Audit and Finance Committee meeting** held at Fire HQ on **6 April 2023 at 10:00hours**.

Present:	Cllr R Bell (Chair)
Durham County Council:	Cllr J Shuttleworth Cllr L Mavin
Darlington Borough Council:	
Officers:	Tony Hope
Internal Audit:	Nicola Cooke
External Audit (Mazars):	Campbell Dearden

Part A

1 Apologies

Apologies received from Cllr Neville Jones, Cllr Jan Blakey, Cllr Chris McEwan and Gavin Barker

2 Minutes of the Previous Meetings

The minutes of the previous meeting held on 26 January 2023 were agreed as a true record.

T Hope updated on the actions from the previous meeting. A report on short term investments will be presented at the next Audit and Finance Committee. A report regarding empty buildings is to be presented to the Combined Fire Authority in June or July.

3 Corporate Governance Action Plan Update

T Hope introduced a report updating Members on the progress being made in relation to actions arising from the development of the Authority's corporate governance arrangements.

Each action was discussed in turn.

The report was **considered** and **noted**.

4 Auditors Annual Report 2021 2022

Members received an update on the work that had been undertaken by external audit.

C Dearden noted that it was not possible to issue a certificate formally closing the 2020/21 or the 2021/22 audits as a response was still outstanding from the National Audit Office regarding Whole of Government Accounts.

Work has been undertaken to consider if the Authority has made proper arrangements to ensure Value for Money in its use of resources. C Dearden reported that no risks or weaknesses have been identified across the service and that proper arrangements to ensure value for money are in place.

A fully functioning audit is in place providing accountability and scrutiny and decision-making arrangements are clear. C Dearden noted that the service has received a positive HMICFRS inspection report.

Cllr Bell commended the service for their HMICFRS Inspection report on behalf of the Audit and Finance Committee.

The report was **considered** and **noted**.

5 Internal Audit Charter

N Cooke presented a report requesting approval of the Internal Audit Charter to be applied to all reviews undertaken as part of the Internal Audit Plan for 2023/24.

The Internal Audit Charter was **agreed** and report **noted**.

6 Internal Audit Plan 2023/24

N Cooke introduced a report providing Members with an update on the content of the Internal Audit Plan for the period 01 April 2023 to 31 March 2024.

Cllr Bell queried the number of days noted for catering arrangements, as it appears excessive. N Cooke explained that further work to scope this out will be done and therefore the number of days may reduce.

The Internal Audit Plan 2023/24 was **agreed** and report **noted**.