



Safest People, Safest Places

Combined Fire Authority

5 January 2024

Notes of the Audit and Finance Committee held on 30 November 2023

Report of the Chair of the Audit and Finance Committee

Members Present: Cllr R Bell in the Chair
Cllrs J Blakey, A Batey, B Kellett, Andrew Anderson

Independent Person: Alan Foster

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 30 November 2023

External Audit Progress Report

2. Members were updated on the progress of the work of External Audit. Members raised concerns regarding the delay in signing off audits. A letter is to be sent to Government on behalf of the Audit & Finance Committee outlining these concerns.

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

Annual Governance Statement

3. Members were provided with details of the 2022/23 Annual Governance Statement for approval.

The Annual Governance Statement was **considered** and **approved**.

Revenue and Capital Outturn for the Year Ended 31 March 2023

4. Members were provided with information on the 2022/23 revenue and capital outturn compared with the original budget.

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

Internal Audit Progress Report

5. Members were presented the Internal Audit Progress Report; advising Members on work undertaken by Internal Audit between 1 April 2023 and 31 March 2024.

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

Forecast of Outturn 2023/24

6. Members were provided with an indication of the Service's revenue and capital financial outturn position based upon expenditure and income to the 30 September 2023.

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

Short-Term Investments and Long-Term Borrowing – Period to 30 September 2023 (Quarter 2)

7. Members received a report providing an update on the performance of the authority's short-term investments and long-term loans for the period ended 30 September 2023.

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

2024/25 Budget and Medium-Term Financial Plan

8. Members were presented a report advising members of the proposed timetable for the consideration and approval of the 2024/25 Budget and Medium-Term Financial Plan.
9. The report summarised several assumptions in the report that have been made in relation to settlement funding, council tax increases, pay, prices and pension costs across the MTFP period.

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

Internal Audit Outstanding Actions

10. Members were presented with an update on the outstanding audit recommendations.

Recommendation

11. Members are requested to **note** the report.