



Safest People, Safest Places

Combined Fire Authority

16 February 2024

Notes of the Audit and Finance Committee held on 23 January 2024

Report of the Chair of the Audit and Finance Committee

Members Present: Cllr R Bell in the Chair

Cllrs J Blakey, N Jones, B Kellett and A Riley (substitute for A Anderson)

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 23 January 2024.

Follow up Letter to the Audit Completion Report

2. Members received an update on matters that were marked as outstanding within the Audit Completion Report dated 18 September 2023 and any other matters arising since that date.

Mazars stated that an unqualified opinion of the 2022/23 accounts would be issued however timescales were unknown for the certificate to formally close the audit.

The report was **considered** and **agreed**.

Statement of accounts for the year ended 31 March 2023

3. Members received an overview of the Statement of Accounts for County Durham and Darlington Fire and Rescue Authority, for the financial year ended 31 March 2023.

Members noted their thanks to T Hope, J Whitfield and the wider finance team.

The committee **approved** the Statement of Accounts of County Durham and Darlington Fire and Rescue Authority for the financial year ended 31 March 2023.

Corporate Governance Action Plan Update

4. 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.

Members **noted** the contents of the report and the ongoing work in relation to the corporate governance arrangements of the Authority.

Corporate Risk Register

5. Members received details of the Corporate Risk Register at 31 December 2023.

Members **noted** the report.

Short-Term Investments and Long-Term Borrowing – Period to 31 December 2023 (Quarter 3)

6. Members received an update on the performance of the Authority's short-term investments and long-term loans for the period ended 31 December 2023.

The Committee **noted** the current position regarding the Authority's short-term investments and long-term borrowing.

Forecast of Outturn 2023/24 – Estimate Based on Expenditure and Income to 31 December (Quarter 3)

7. Members received an indication of the Service's revenue and capital financial outturn position based upon expenditure and income to the 31 December 2023.

The Committee **noted** the forecast revenue and capital outturn position.

Revenue and Capital Budgets 2024/25 and Medium-Term Financial Plan

8. Members received details of the provisional local government finance settlement for 2024/25. They were asked to consider the revenue and capital budgets and medium-term financial plan and agree on a firm recommendation on the level of council tax to the meeting of the Fire Authority on 16 February 2024.

Members **noted** the risks identified as part of the budget setting process and **considered** the proposed council tax increase for 2024/25. Following a vote it was **agreed** to recommend a 2.99% increase to the Fire Authority meeting on 16 February 2024

Recommendation

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