



Safest People, Safest Places

Combined Fire Authority

25 June 2024

Notes of the Audit and Finance Committee held on 10 April 2024

Report of the Chair of the Audit and Finance Committee

Members Present: Cllr R Bell in the Chair
Cllrs A Batey, J Blakey, 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 10 April 2024.

Letter from Department for Levelling Up, Housing and Communities (DLUHC)

2. Members received a summary of the letter received from the DLUHC regarding the concerns raised by the Audit and Finance Committee in relation to the backlog of audits which are outstanding for local authorities. DLUHC have acknowledged the exceptional circumstances of the current backlog and have been looking into finding a solution, working with partners to develop a proposal to clear the backlog.

Auditors Annual Report 2022-2023

3. Members received an update on progress of audits and the sign off of accounts. It was noted that the 2021/22 accounts have been signed off. The audit certificate for the 2022/23 accounts has been held up by the Whole of Government Accounts requirements; this is now expected to be issued towards the end of November 2024.

Members **noted** the report.

Internal Audit Progress Report

4. Members received an update on the work undertaken by Internal Audit between 1 April 2023 to 31 March 2024.

Members **considered** and **noted** the outturn position in delivering the Internal Audit Plan for 2023/24.

Internal Audit Charter

5. Members received a report seeking their approval of the Internal Audit Charter to be applied to all reviews undertaken as part of the Internal Audit Plan for 2024/25.

Members **agreed** the Internal Audit Charter.

Internal Audit Plan 2024/25

6. Members received a report providing them with the opportunity to view the content of the Internal Audit Plan for the period 1 April 2024 to 31 March 2025

Members **agreed** the Internal Audit Plan for 2024/25.

Corporate Risk Register

7. Members received information on the Corporate Risk Register as at 31 March 2024.

Members **noted** the report

Recommendation

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