

Minutes of the **County Durham and Darlington Fire and Rescue Service Audit and Finance Committee meeting** held at Fire HQ on **10 April 2024 at 10:00hours**.

Present:	Cllr R Bell (Chair)
Durham County Council:	Cllr A Batey Cllr J Blakey
Darlington Borough Council:	Cllr A Anderson
Officers:	Tony Hope
Internal Audit:	David Mitchell
External Audit (Mazars):	Gavin Barker
Independent Person:	Alan Foster

Part A

1 Apologies

Apologies were received from Cllr Neville Jones and Cllr Bill Kellett.

2 Minutes of the Previous Meetings

The minutes of the previous meeting held on 23 January 2024 were agreed as a true record.

3 Letter from Department for Levelling Up, Housing and Communities

Cllr R Bell summarised the response received from the Department for Levelling Up, Housing and Communities (DLUHC) regarding the concerns raised by the Audit and Finance Committee in relation to the backlog of audits which are outstanding for local authorities.

Cllr R Bell noted that the 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.

4 Auditors Annual Report 2022-2023

G Barker noted that this will be his last meeting of the Audit and Finance Committee as the 5-year rotation period has come to an end for himself and Campbell Deardon. G Barker expressed his thanks and appreciation for CDDFRS Finance Team's cooperation when going through the required processes to complete audits and sign off of accounts during this time.

G Barker noted that the 2021/22 accounts have been signed off and the audit certificate will be signed in the next two weeks. 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. The opinion for the 2022/23 accounts has been issued well in advance of the September 2024 deadline.

G Barker advised Mazars did not identify any evidence to indicate a significant weakness in Value for Money arrangements. G Barker noted that CDDFRS are in a good position with no concerns to flag with Members.

Cllr J Blakey thanked G Barker and C Deardon for all their work over the past 5 years, making reports easy to understand.

A Forster asked if the backstop dates are known. G Barker explained that details including backstop deadlines are set out in the DLUHC consultation.

Cllr A Batey and Cllr R Bell thanked the Mazars team for their work over the past 5 years.

5 Internal Audit Progress Report

D Mitchell introduced a report advising Members on the work undertaken by Internal Audit between 1 April 2023 to 31 March 2024.

D Mitchell noted that since the time of producing the report, 3 out of the 5 assurance reviews are now complete. Data Quality is due to be completed this month and Payroll will be completed in May.

Cllr R Bell queried the meaning of the Audit Assurance opinions.

ACTION: N Cooke/D Mitchell to add Assurance Opinion definitions to future reports.

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

6 Internal Audit Charter

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

D Mitchell noted that no amends have been made to the previous charter.

Members **agreed** the Internal Audit Charter.

7 Internal Audit plan 2024/25

D Mitchell introduced the report providing the Audit and Finance Committee with the opportunity to view the content of the Internal Audit Plan for the period 1 April 2024 to 31 March 2025.

A Forster asked if the number of days are increasing. D Mitchell advised that they weren't but that key areas within ICT and Finance do take up the majority of audit days. T Hope explained that the audit days are directed to areas we think would be beneficial in terms of improvements that can be made.

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

8 Corporate Risk Register

T Hope presented details of the Corporate Risk Register (CRR).

T Hope noted there have been no change to the risk scores. There has been a significant improvement financially although the Firefighter Pay Award may be a risk in future if this turns out to be more than 3% included in the budget.

Cllr R Bell queried if cyber security should be added to the CRR. T Hope explained that Cyber Security is logged on the ICT risk register with sufficient controls in place. There is also regular testing of all our systems also. T Hope noted that it would be escalated to the CRR if it became a significant risk.

Members **noted** the report.

9 Outstanding Audit Recommendations March 2024.

D Mitchell noted there are no outstanding audit recommendations.