



**Safest People, Safest Places**

**Combined Fire Authority**

**21 October 2024**

**Notes of the Audit and Finance Committee held on 26 September 2024**

---

**Report of the Chair of the Audit and Finance Committee**

---

**Members Present:** Cllr R Bell in the Chair  
Cllrs J Cairns and Cllr 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 26 September 2024

**Annual Internal Audit Opinion and Report 2023/24**

2. Members were updated on the work carried out by Internal Audit and providing assurance on the effectiveness of the Combined Fire Authority's control environment, risk management and corporate governance arrangements in place.

**Annual Review of the System of Internal Audit 2023/24**

3. Members were presented with a report summarising the Annual Review of the system of internal audit and were asked to consider the findings and conclusions of the 2023/24 review.

### **Fraud and Corruption Annual Report 2023/24**

4. Members were presented with the results and work being undertaken within the Authority in seeking to identify, control and prevent fraud and corruption.

### **Internal Audit Progress Report 2023/24**

5. Members were updated on work undertaken by Internal Audit between 1 April 2023 and 31 March 2024.

### **Auditors Progress Report 2023/24**

6. Members were updated on progress measures to tackle the backlog in local audit. Members were advised that the backstop date for the 2023/24 accounts is now the 28 February 2025 with work commencing on the audits in November 2024. R Bell requested that work begins on the audits as soon as possible.

### **Action to Tackle the Local Audit Backlog in England – Letter from Ministry of Housing, Communities and Local Government**

7. Members were presented with a letter that has been issued from the Ministry of Housing, Communities and Local Government, recognising there is an issue with the completion of local audits and the decisive action that is being taken to tackle the backlog.

### **Revenue and Capital Outturn for the Year Ended 31 March 2024.**

8. Members were provided with information on the 2023/24 revenue and capital outturn compared with the original budget. Members were informed that total net revenue expenditure was in line with the original budget of £32.1M and the capital expenditure was £1.592M below budget mainly due to a delay in the replacement of vehicles, plant and equipment.

### **Annual Governance Statement**

9. Members were provided with the details of the 2023/24 Annual Governance Statement.
10. Members **approved** the 2023/24 Annual Governance Statement.

**Short Term Investments and Long-Term Borrowing – Period to 31 March 20234  
(Quarter 4)**

11. Members received an update on the performance of the Authority's short-term investments and long-term loans for the period ended 31 March 2024.

**Short Term Investments and Long-Term Borrowing – Period to 30 June 2024  
(Quarter 1)**

12. Members received an update on the performance of the Authority's short-term investments and long-term loans for the period ended 30 June 2024.

**Internal Audit Outstanding Actions**

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

**Recommendation**

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