



Minutes

Audit Committee

Date: 21 April 2023

Time: 10:30

Venue: FSHQ

Present: Cllrs Renshaw (in the chair) and Illingworth

In Attendance: Simon Straker – Kirklees KMC (internal audit), Paul Burnham – Independent Member Audit

Apologies: Cllrs Downes, Hall, Tulley and Zaman

28 Minutes of last meeting held on 27 January 2023

RESOLVED

That the Minutes of the meeting held on 27 January 2023 be signed by the Chair as a correct record.

29 Matters arising

There were no matters arising.

30 Urgent items

There were no urgent items.

31 Admission of the public

There were no items that required the exclusion of the press and public.

32 Declarations of interest

There were no declarations of interest.

33 Abridged Performance Management Report

Consideration was given to a report of the Director of Corporate Services which informed members of the Authority's performance against Key Performance Indicators where targets are not being achieved during the period 1 April – 31 December 2022.

Members noted the recent wildfires and it was confirmed that the causes are still under investigation and would be included in next years figures.

RESOLVED

That the report be noted.

34 Service Assurance and Improvement Team Update

The Director of Corporate Services presented a report detailing the work completed by the Service Improvement and Assurance Team (SIAT), including information regarding the internal and external assurance processes of West Yorkshire Fire and Rescue Service.

Members welcomed the extremely comprehensive report and challenged the report author on the time spent analysing statistics against the time spent dealing with incidents. It was noted that as a publicly funded organisation accountability and transparency are vital and in depth analysis is essential to plan prevention work.

RESOLVED

That the report be noted.

35 Accounting Policies 2022/23

The Chief Finance and Procurement Officer presented a report detailing the accounting policies that will be applied in the preparation and presentation of the Statement of Accounts 2022/23.

Members were advised that it was good practice for the Audit Committee to review the relevant policies used in preparation of the Authority's Statement of Accounts and the policies that would be followed in the preparation of the 2022 – 23 Statement of Accounts were set out at Annex A to the report now submitted. There had been no material changes to the set of accounting policies included within the 2021 - 22 Statement of Accounts.

It was reported that the Accounts and Audit (Amendment) Regulations 2021 which were brought into force in March 2021 to amend the deadline date for publishing the Draft Statement of Accounts to 31 July for 2 years had now expired, meaning the Draft Statement of Accounts for 2022 – 23 must be published by 31 May 2023. This date was reinforced following a consultation by the Department for Levelling Up, Housing and Local Government (DLUHC).

RESOLVED

That the report be noted.

36 Risk Management Strategy Group Quarterly Update

Members were presented with a report from the Director of Corporate Services giving details of the risk management activity and developments reported to Risk Management

Strategy Group (RMSG) in March 2023 and highlighting any future risks or risk related areas.

In the period considered, 13 risks have been reviewed and Members were given a summary of the key areas as follows;

- The risk relating to 'Industrial dispute resulting in reduced levels of service and effect on reputation' has reduced from a score of 20 to 16 due to the recent FBU ballot to accept the revised pay offer.
- The risk relating to 'Failure or significant delay in responding to requests and referrals for prevention home visits that have been assessed as high risk' has reduced from a risk score of 12 to 9, due to the risk being managed effectively.

Members were provided with a breakdown of the movement of the 44 current risks over the past 12 months also provided with details of the 8 risks classified as very high.

Members challenged the rating of the risk relating to 'Industrial dispute resulting in reduced levels of service and effect on reputation'.

RESOLVED

That the report be noted.

37 External Audit Assessment of Conformance to the Public Sector Internal Audit Standards

The Chief Finance and Procurement Officer presented a report on the external quality assessment of conformance to the Public Sector Internal Audit Standards, which is a 5 yearly requirement. The report concludes that Kirklees Internal Audit Team "Generally Conforms" with the Public Sector Internal Audit Standards (PSIAS) & Code of Ethics (being the highest degree of conformance).

Members congratulated the Internal Auditors on an excellent result.

Members sought assurance that the capacity and skill set of the Internal Audit Team would be maintained in order to meet the Service Level Agreement (SLA) for the Authority.

RESOLVED

That the report be noted.

38 Internal Audit Quarterly Report

The Chief Finance and Procurement Officer submitted a report which provided a summary of the audit activity for the period January to March 2023. Members were informed that in the period two audits have been completed, both receiving substantial assurance and that the participation in the National Fraud Initiative had identified no issues and received substantial assurance.

Members were further informed that in 2022/23, ten of the fourteen planned audits have been completed, three are currently in draft format with management and one is in progress. It was further noted that these final four were expected to receive a positive opinion, which means all items for the year will receive positive assurance.

RESOLVED

That the report be noted.

39 Internal Audit Annual Report 2022 – 2023

Members considered a report of The Chief Finance and Procurement Officer which provided a review of the Authority's system of internal audit and control and the Audit Charter & Strategy, and which asked Members to note the audit opinion on risk management and internal control during 2022/23 and approve the Audit Plan for 2023/24.

The report concluded that overall, the Authority has a sound control environment, and there are no Significant Governance Issues for inclusion in the Annual Governance Statement for 2022/23.

Members challenged the report author regarding the non inclusion of what they considered to be the two biggest threats, warfare and climate change. It was noted that these are included on the WYFRA risk register which is audited via recognised governance and audit processes and that there is work on going via the Local and National Resilience Forums. Members requested further information relating to two items receiving current media coverage: Battery Energy Storage Systems (BESS) and the Values and Culture within Fire and Rescue Services Report.

RESOLVED

- a) That the report be noted.
- b) That the Audit Plan for 2023/24 be approved

Chair