

Safest People, Safest Places

County Durham and Darlington
Fire and Rescue Authority



COMBINED FIRE AUTHORITY

21 MARCH 2017

NOTES OF THE AUDIT AND RISK COMMITTEE HELD ON 23 FEBRUARY 2017

REPORT OF THE CHAIR OF THE AUDIT AND RISK COMMITTEE

Members Present: Cllr J Turnbull in the Chair
Cllrs M Hodgson, C Carr, S Iveson, D Bell and G Lee

Apologies: Cllr L Marshall

Purpose of the report

1. The purpose of this report is to provide members with an update of the discussions and recommendations of the Audit and Risk Committee held on 23 February 2017.

Corporate Governance Action Plan Update

2. The Committee were updated with the progress being made in relation to the actions arising from the corporate governance action plan. The plan was developed to progress the high priority actions identified during the production of the Annual Governance Statement (AGS) as part of the final accounts for 2015/16. Members considered and discussed the findings and associated risks within the plan.

The Committee **noted** the report.

Corporate Risk Register update

3. Members were presented with the details of the corporate risk register as at 31 January 2017. There were nine risks on the risk register. Changes to the register were summarised and discussed.

The Committee **considered** and **noted** the report.

Internal Audit Progress Report

4. The committee were updated on work undertaken by Internal Audit between 01 April 2016 and 31 March 2017. Progress against planned work, amendments to the annual audit plan and the audit recommendations were considered. It was noted that there were no outstanding management responses to draft reports and no reports issued with a limited assurance opinion. Unplanned work this quarter included a review of the efficiency and effectiveness of the Fire Authority. The summary of agreed target performance indicators was also considered and discussed.

The Committee **considered** the progress made to date on delivering the internal audit plan for 2016/17 together with that made by managers in responding to the work of internal audit.

External Audit Progress Report

5. The Committee received a progress update from the Authority's external auditors. The key areas highlighted were the completion of the 2015/16 audit, 2016/17 planning and issues arising from national publications.

The Committee **noted** the report.

Annual Audit Letter

6. The committee were presented with the annual audit letter for the 2015/16 which provided a summary of work and findings for the 2015/16 audit period.

The Committee **noted** the report

Audit Strategy Memorandum

7. Members were presented with the Audit Strategy Memorandum for 2016/17. The document summarised the audit approach and highlighted significant audit risks, key areas of judgement and value for money. The key points were discussed with the committee.

The Committee **noted** the report.

Value for Money Risk Assessment

8. The Committee were presented with the Value for money (VFM) risk assessment. No significant risks had been identified at this stage of the audit.

The Committee **noted** the report

Dates for 2017/18

9. The Committee discussed future meeting dates.

PART B

Internal Audit Recommendations

10. The four medium priority recommendations overdue against the original target implementation dates were discussed and considered by the committee. Revised target dates were noted

The Committee **noted** the report.