



# DEVON & SOMERSET FIRE & RESCUE AUTHORITY

M. Pearson  
CLERK TO THE AUTHORITY

To: The Chair and Members of the Audit &  
Performance Review Committee

(see below)

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## **AUDIT & PERFORMANCE REVIEW COMMITTEE** **(Devon & Somerset Fire & Rescue Authority)**

**Friday, 10 May, 2019**

A meeting of the Audit & Performance Review Committee will be held on the above date, **commencing at 10.00 am in Committee Room B, Somerset House, Service Headquarters, Exeter** to consider the following matters.

M. Pearson  
Clerk to the Authority

### **A G E N D A**

***PLEASE REFER TO THE NOTES AT THE END OF THE AGENDA LISTING SHEETS***

**1 Apologies**

**2 Minutes (Pages 1 - 4)**

of the previous meeting held on 18 January 2019 attached.

**3 Items Requiring Urgent Attention**

Items which, in the opinion of the Chair, should be considered at the meeting as matters of urgency.

#### **PART 1 - OPEN COMMITTEE**

**4 External Audit Progress Report (Pages 5 - 20)**

The Authority's External Auditor, Grant Thornton, has submitted an Audit Progress Report, including a Sector Update (as attached) up to the beginning of May 2019.

**5 External Audit Fee Letter 2019-20 (Pages 21 - 24)**

The External Auditor, Grant Thornton, has submitted for consideration its proposed Audit Fee Letter for 2019-20, a copy of which is enclosed with this agenda.

**6 International Auditing Standards Compliance Letters**

To comply with International Auditing Standards, the Authority's external auditor (Grant Thornton) is required, as part of its work on the Authority's financial statements for the year ended 31 March 2019, to:

- establish an understanding of the Authority's management processes in place to prevent and detect fraud and to ensure compliance with law and regulation; and
- make inquiries of both management and Those Charged With Governance (i.e. this Committee) as to their knowledge of any actual, suspected or alleged fraud.

To assist in discharging this, in January of this year Grant Thornton wrote to both the Service Director of Finance and the Chair of this Committee setting out a number of matters requiring a response. Copies of these responses are now enclosed with this agenda.

**a International Auditing Standards - Response Letter from Management (Pages 25 - 32)**

Copy of response letter attached.

**b International Auditing Standards - Response Letter from Chair of the Audit & Performance Review Committee (Pages 33 - 38)**

Copy of the response letter attached.

**7 Audit & Review 2018-19 Progress Report (Pages 39 - 48)**

Report of the Director of Service Improvement (APRC/19/4) attached.

**8 2019-20 Internal Audit Plan (Pages 49 - 50)**

Report of the Director of Service Improvement (APRC/19/5) attached.

**9 Draft Annual Statement of Assurance 2018-19 (Pages 51 - 78)**

Report of the Director of Service Improvement (APRC/19/6) attached.

**10 Corporate Risk Register (Pages 79 - 82)**

Report of the Director of Service Improvement (APRC/19/7) attached.

**11 Devon & Somerset Fire & Rescue Service Performance Report: October 2018 to March 2019 (Pages 83 - 112)**

Report of the Director of Service Improvement (APRC/19/8) attached.

**12 Authority Policy For Regulation Of Investigatory Powers Act 2000 (RIPA) - Review (Pages 113 - 118)**

Report of the Director of Corporate Services (APRC/19/9) attached.

**MEMBERS ARE REQUESTED TO SIGN THE ATTENDANCE REGISTER**

Membership:-

Councillors Healey MBE (Chair), Bowyer, Clayton, Mathews, Napper (Vice-Chair), Saywell and Wheeler

**NOTES**

<b>1.</b>	<b><u>Access to Information</u></b> Any person wishing to inspect any minutes, reports or lists of background papers relating to any item on this agenda should contact the person listed in the “Please ask for” section at the top of this agenda.
<b>2.</b>	<b><u>Reporting of Meetings</u></b> Any person attending a meeting may report (film, photograph or make an audio recording) on any part of the meeting which is open to the public – unless there is good reason not to do so, as directed by the Chair - and use any communication method, including the internet and social media (Facebook, Twitter etc.), to publish, post or otherwise share the report. The Authority accepts no liability for the content or accuracy of any such report, which should not be construed as representing the official, Authority record of the meeting. Similarly, any views expressed in such reports should not be interpreted as representing the views of the Authority.  Flash photography is not permitted and any filming must be done as unobtrusively as possible from a single fixed position without the use of any additional lighting; focusing only on those actively participating in the meeting and having regard also to the wishes of any member of the public present who may not wish to be filmed. As a matter of courtesy, anyone wishing to film proceedings is asked to advise the Chair or the Democratic Services Officer in attendance so that all those present may be made aware that is happening.
<b>3.</b>	<b><u>Declarations of Interests at meetings (Authority Members only)</u></b> If you are present at a meeting and you are aware that you have either a disclosable pecuniary interest, personal interest or non-registerable interest in any matter being considered or to be considered at the meeting then, unless you have a current and relevant dispensation in relation to the matter, you must: <ul style="list-style-type: none"><li>(i) disclose at that meeting, by no later than commencement of consideration of the item in which you have the interest or, if later, the time at which the interest becomes apparent to you, the existence of and – for anything other than a “sensitive” interest – the nature of that interest; and then</li><li>(ii) withdraw from the room or chamber during consideration of the item in which you have the relevant interest.</li></ul> If the interest is sensitive (as agreed with the Monitoring Officer), you need not disclose the nature of the interest but merely that you have an interest of a sensitive nature. You must still follow (i) and (ii) above. Where a dispensation has been granted to you either by the Authority or its Monitoring Officer in relation to any relevant interest, then you must act in accordance with any terms and conditions associated with that dispensation. Where you declare at a meeting a disclosable pecuniary or personal interest that you have not previously included in your Register of Interests then you must, within 28 days of the date of the meeting at which the declaration was made, ensure that your Register is updated to include details of the interest so declared.
<b>4.</b>	<b><u>Part 2 Reports</u></b> Members are reminded that any Part 2 reports as circulated with the agenda for this meeting contain exempt information and should therefore be treated accordingly. They should not be disclosed or passed on to any other person(s). Members are also reminded of the need to dispose of such reports carefully and are therefore invited to return them to the Committee Secretary at the conclusion of the meeting for disposal.
<b>5.</b>	<b><u>Substitute Members (Committee Meetings only)</u></b> Members are reminded that, in accordance with Standing Order 37, the Clerk (or his representative) must be advised of any substitution prior to the start of the meeting. Members are also reminded that substitutions are not permitted for full Authority meetings.