

AUDIT & GOVERNANCE COMMITTEE
(Devon & Somerset Fire & Rescue Authority)

29 September 2023

Present:

Councillors Coles (Chair), Clayton, Fellows, Roome, Sellis, Slade (Vice-Chair) and Sproston.

Also in attendance:

Mr. Perks (Independent Co-opted Member).

Andrew Davies (Grant Thornton)

Apologies:

Councillors Cook-Woodman and Sully.

Ms. Turkington (Independent Co-opted Member).

* **AGC/23/11** **Minutes**

RESOLVED that the Minutes of the meeting held on 21 July 2023 be signed as a correct record.

* **AGC/23/12** **External Audit Plan for the Year Ending 31 March 2023**

(Andrew Davies, Grant Thornton) in attendance for this item).

The Committee received for information a document provided by the external auditor (Grant Thornton) setting out an overview of the planned scope and timing of the statutory audit of the Devon & Somerset Fire & Rescue Authority's financial statements for the year ended 31 March 2023, for which the proposed audit fee was £52,380.

In discussing this item, the following points were noted:

- that the audit would be risk-based, with the significant risks identified in the document;
- that the audit of financial statements for 2022-23 would again include Group Accounts. Red One Ltd. had appointed an external auditor and Grant Thornton would liaise with them to clarify expectations;
- that the level of materiality for audit purposes had been assessed at £2.3m for the Group and £2.2m for the Authority, equating to 2% of gross expenditure for the period; and
- the performance materiality (the requirement to report uncorrected omissions or misstatements other than those which were "clearly trivial") had reduced from 75% to 65%, with the level of "clearly trivial" being set at £0.110m.

* **AGC/23/13** **Internal Audit Follow Up Report**

The Committee received, for information, a report of the Director of Finance & Corporate Services (AGC/23/17) on action taken to address the findings of audits with a limited assurance opinion and providing a summary update on implementation of actions designed to address audit recommendations. In introducing the report, an update was provided on expenditure associated with the crewing pool which had reduced significantly, from circa £0.103m for the first four months on the previous financial year to circa £0.016m in the first four months of the current financial year. The rationale for this reduction, which included successful recruitment, was explained.

Work was underway to develop a strategic action tracker collating actions from different sources into one place and to ensure that cross-reference was made, where appropriate, from the Service's action trackers to the Corporate Risk Register.

The Committee expressed satisfaction with the level of assurance received and thanked the officers concerned for the clarity and transparency in reporting. The Committee asked, though, that consideration be made to enhancing the action tracker reporting in future to indicate timescales (i.e. length of time overdue etc.) associated with "red" status actions.

* **AGC/23/14** **HMICFRS Areas for Improvement Action Plan Update**

The Committee received, for information, a report of the Chief Fire Officer (AGC/23/18) on progress against the Action Plan to address the Areas for Improvement falling within the remit of this Committee and as identified by His Majesty's Inspectorate of Constabulary & Fire & Rescue Services following its last inspection of the Service.

The report identified that there was currently one Area for Improvement recorded as "in progress – off track" and indicated the reasons for this.

The Committee expressed satisfaction with the level of assurance received and thanked the officers concerned for the clarity and transparency in reporting.

* **AGC/23/15** **Authority Policy for Regulation of Investigatory Powers Act (RIPA) 2000 - Review**

The Committee received, for information, a report of the Monitoring Officer & Clerk to the Authority (AGC/23/19) on operation by the Authority of its policy as required by the Regulation of Investigatory Powers Act (RIPA) 2000.

The policy maintained by the Authority accorded with both the legislation and all current Codes of Practice. Since the last report in May 2022, there had been no use by the Authority of powers under RIPA.

* **AGC/23/16** **Revised Forward Plan 2023-24**

The Committee considered a report of the Clerk to the Authority (AGC/23/20) to which was appended a Forward Plan of proposed items for submission to meetings of the Committee in the current (2023-24) municipal year.

It was noted that the external auditor, Grant Thornton), had indicated that work on the audit of financial statements for the 2022-23 financial year would not commence until late August 2023 and would not be complete by the Regulatory deadline of 30 September 2023.

This, in turn, would require the Authority to publish a Notice in accordance with Regulation 10(2) of the Accounts & Audit Regulations 2015 (as amended). More fundamentally, it would delay submission of the final financial statements for approval to late January/early February 2024. The Forward Plan had been amended to reflect this change.

RESOLVED that the revised Forward Plan for 2023-24, as amended to report AGC/23/20, be approved.

*** DENOTES DELEGATED MATTER WITH POWER TO ACT**

The Meeting started at 10.00 am and finished at 11.10 am