

<b>REPORT REFERENCE NO.</b>	<b>AGC/24/5</b>
<b>MEETING</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>26 MARCH 2024</b>
<b>SUBJECT OF REPORT</b>	<b>2022-23 ANNUAL STATEMENT OF ASSURANCE</b>
<b>LEAD OFFICER</b>	<b>DIRECTOR OF FINANCE &amp; CORPORATE SERVICES</b>
<b>RECOMMENDATIONS</b>	<i>That the final Annual Statement of Assurance appended to this report - required to accompany the 2022-23 final accounts – be approved and published on the Authority’s website.</i>
<b>EXECUTIVE SUMMARY</b>	<p>To comply with both the Accounts and Audit Regulations and the Fire &amp; Rescue Service National Framework, the Authority is required to produce and publish an Annual Statement of Assurance on financial, governance and operational matters and show how the Authority has had regard to both its Integrated Risk Management Plan (now Community Risk Management Plan) and the expectations in the Fire &amp; Rescue Service National Framework.</p> <p>The Audit and Governance Committee reviewed the draft Annual Statement of Assurance on 21 July 2023 and resolved that, subject to inclusion of the amendments as detailed in paragraph 1.3 of this report, the draft Annual Statement of Assurance 2022-23 as appended to report AGC/23/11 be approved in principle and submitted to the External Auditor alongside the draft financial statements for the same financial year.</p> <p>The Annual Statement of Assurance has been reviewed by the Authority’s external auditor, the outcome of which is that the auditors didn’t note any points this year. The report covered all the key areas that they would have expected and was compliant with the required guidance.</p>
<b>RESOURCE IMPLICATIONS</b>	Nil.
<b>EQUALITY RISKS AND BENEFITS ANALYSIS</b>	The contents of this report are considered compatible with existing equalities and human rights legislation.
<b>APPENDICES</b>	A. 2022-23 Annual Statement of Assurance FINAL
<b>BACKGROUND PAPERS</b>	Nil.

## **1. INTRODUCTION**

- 1.1. To comply with both the Accounts and Audit Regulations and the Fire & Rescue Service National Framework, the Authority is required to produce and publish an Annual Statement of Assurance on financial, governance and operational matters and show how the Authority has had regard to both its Integrated Risk Management Plan (now Community Risk Management Plan) and the expectations in the Fire & Rescue Service National Framework.
- 1.2. The Annual Statement of Assurance is primarily backward looking but also features an action plan to address, in the forthcoming financial year, any significant governance issues identified as part of the review process.

## **2. AMENDMENTS TO DRAFT ANNUAL STATEMENT OF ASSURANCE**

- 2.1 The Audit and Governance Committee reviewed the draft Annual Statement of Assurance on 21 July 2023 and resolved that, subject to inclusion of the amendments as indicated below, the draft Annual Statement of Assurance 2022-23 be approved in principle and submitted to the Authority's external auditor alongside the draft financial statements for the same financial year:

1. That the Committee should see an overview of what the Service's insurance cover was in place so that any gaps could be identified and risk mitigated.

An overview of the insurance cover was provided to the Committee on 22 January 2024.

2. That the Committee should be apprised of any complaints made that involved financial impropriety or governance issues.

A total of seven potential incidences of fraud were reported and investigated in 2022-23. Four of these cases were found to be fraud. The total monetary value for three of these was £2,208.70 with £1,999.57 recovered. With regard to the final case, following advice from our Solicitors, the decision was made not to continue with the case as the individual is no longer in our employ. In addition, whilst an exact figure has not been determined, it has been deemed likely that the costs associated with any attempts at recovery would outweigh any funds recuperated and thus are not an appropriate use of funding. The Service's fraud report is published on the website annually.

The Monitoring Officer has confirmed that there have been no complaints on governance issues.

3. That the management actions should be annotated with the quarter and year in the status column in future.

The final Annual Statement of Assurance 2022-23 has been updated with this information as requested.

2.2 The Annual Statement of Assurance for 2022-23 has been submitted, along with the draft 2022-23 Statement of Accounts, to the Authority's external auditor for review. The outcome of this review is that the auditors didn't note any points this year. The report covered all the key areas that they would have expected and was compliant with the required guidance.

**3. RECOMMENDATION**

3.1 It is recommended that the final Annual Statement of Assurance appended to this report - required to accompany the 2022-23 final accounts – be approved and published on the Authority's website.

**SHAYNE SCOTT**

**Director of Finance and Corporate Services (Treasurer)**