

REPORT REFERENCE NO.	AGC/25/2
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	20 JANUARY 2025
SUBJECT OF REPORT	2023-24 ANNUAL STATEMENT OF ASSURANCE
LEAD OFFICER	ASSISTANT DIRECTOR, CORPORATE SERVICES
RECOMMENDATIONS	<i>That the final Annual Statement of Assurance appended to this report - required to accompany the 2023-24 final accounts – be approved and published on the Authority’s website.</i>
EXECUTIVE SUMMARY	<p>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.</p> <p>The Audit and Governance Committee reviewed the draft Annual Statement of Assurance on 16 July 2024 and resolved that, subject to inclusion of the amendments as detailed in paragraph 2.1 of this report, the draft Annual Statement of Assurance 2023-24 as appended to report AGC/24/12 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 are satisfied with the content of the report. The auditors are also satisfied with the creation of one assurance report covering the requirements of both the National Framework and the Accounts and Audit (England) Regulations 2015.</p>
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ANALYSIS	The contents of this report are considered compatible with existing equalities and human rights legislation.
APPENDICES	A. 2023-24 Annual Statement of Assurance FINAL
BACKGROUND PAPERS	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 16 July 2024 (Minute AGC/4 refers) and resolved that, subject to inclusion of the amendments as indicated below, the draft Annual Statement of Assurance 2023-24 be approved in principle and submitted to the Authority's external auditor alongside the draft financial statements for the same financial year:
 1. That paragraph 3.6 should state how many staff had received a Disclosure and Barring Service check already as it was considered that this was a risk that should be highlighted within the Annual Statement of Assurance. Paragraph 3.7 has been added to the document to address this point;
 2. 64 complaints were highlighted within the Annual Statement of Assurance with 31 resolved but the Committee concluded that it was hard to identify what the exact position was. A table has been added at bullet point (38) on page 23 to address this point;
 3. The Committee asked whether there was an identified reason for the increase in number of complaints from the previous year. Whilst there was a rise to 64 from the previous year's 49, 49 was particularly low compared to 61 in 2021/22. There are no particular changes in the themes which remain consistent with the majority of complaints in the 'inappropriate behaviour/attitude' and driving categories. The Service is however receiving more complex complaints involving people with vulnerabilities and incidents where the Service responds on behalf of, or with, other agencies;
 4. That the numbers of Directors be included in the description of the composition of the Board of Red One Ltd. to allow the reader to understand the size of the Board. This has been addressed in bullet point (47) on page 25; and
 5. That an update be provided for the actions where the planned completion date had now passed. This was addressed up to the point of submission to the External Auditor for review. The action plan will be further updated as part of the process of drafting the 2024-25 document.

2.2 The Annual Statement of Assurance for 2023-24 has been submitted, along with the draft 2023-24 Statement of Accounts, to the Authority's external auditor for review. The outcome of this review is that the Auditor is satisfied with the content of the report and with the creation of one assurance report covering the requirements of both the National Framework and the Accounts and Audit (England) Regulations 2015.

3. RECOMMENDATION

3.1 It is recommended that the final Annual Statement of Assurance appended to this report - required to accompany the 2023-24 final accounts – be approved and published on the Authority's website.

MARIA PHILLIPS
Assistant Director, Corporate Services