

Minutes of the Audit Committee

**16 January 2017 at 1230 hours
at Fire Service Headquarters, Vauxhall Road, Birmingham B7 4HW**

Present: Councillors T Singh (Chair), A Aston, M Idrees, B. Singh,
P. Singh, R. Sealey and Mr Ager (Independent Member)

Apologies: Mr Peter Farrow

1/17 Minutes of the Audit Committee held on 14 November 2016

Minute No. 52/16 should read 2016/17 and not 2015/16.

Resolved that the minutes of the meeting held on 14 November 2016, be approved as a correct record.

2/17 Audit Committee Update for West Midlands Fire and Rescue Authority

The Committee noted the Update from the External Auditor. The Auditor confirmed that the Fee Letter was issued in April 2016, the Accounts Audit Plan was planned for the Audit Committee scheduled for the 27 March 2017. The External Auditor's team had commenced their interim audit of accounts on the 16 January 2017 and would be sampling key areas of operating expenditure and payroll. The final accounts audit would be conducted during June/July and discussions would take place with the Deputy Treasurer to ensure that the outcomes are used to streamline the final accounts.

The External Auditor was continuing to work on the Value for Money conclusion and the report will provide the Authority with information to assist with its collaboration with other organisations and how to position itself.

The External Auditor informed the Committee of the CIPFA "Telling the Story" project, which has resulted in changes to CIPFA's 2016/17 Code of Practice on Local Authority Accounting in the United Kingdom. The main changes affect the presentation of the Comprehensive Income and Expenditure Statement.

The External Auditor had had some discussions with CIPFA to see how this can be applied to the Fire Authority, as there are fewer internal reporting areas within the budget, whilst maintaining consistency and within the spirit of the Code. Discussions will continue with the Deputy Treasurer and a further update will be provided to the March Audit Committee.

The Committee also noted the Future Control Room Improvements Report on the improvements being delivered by the 22 local Future Control Room projects. The Staffordshire and West Midlands Fire Control project had received a favourable write up in the report.

It was noted that a meeting of the Fire Control Governance Board was due to meet that afternoon where the report of the Staffordshire Police and Crime Commissioner would be discussed particularly in relation to Control Rooms.

3/17 Internal Audit Charter

The Committee reviewed the Internal Auditor Charter and noted the updates reflecting the introduction of a Mission of Internal Auditor and Core Principles for the Professional Practice of Internal Auditing added to the latest version of the Public Sector Internal Audit Standards.

4/17 Internal Audit Progress Report

The Committee noted the Internal Auditor's regular Progress Report on the 2016/17 Audit Plan. The Committee were pleased to receive the outcomes of the audits that had been undertaken so far and noted the other audits to be completed by the end of the financial year.

5/17 Audit Committee Work Programme 2016/17

The Committee noted its Work Programme for 2016/17 and that the next meeting of the Audit Committee would be on 27 March 2017.

6/17 Update on Topical, Legal and Regulatory Issues

The Treasurer informed the Committee that the Authority had received a letter from the Minister in December 2016 regarding the offer outlined in the provisional Finance Settlement. The scale of funding reductions were in line with those previously notified i.e. a reduction in core funding of approximately £10 million over the four year period and consistent with the assumptions made within the Authority's Efficiency Plan

(The meeting ended at 1248 hours)

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