



**MINUTES OF THE MEETING OF THE CHESHIRE FIRE AUTHORITY held on Wednesday, 7 October 2020 at 10.00am - Remote Meeting - Via Skype**

**PRESENT:** Councillors Bob Rudd, Rachel Bailey, Michael Beanland, Mike Biggin, David Brown, Razia Daniels, Martyn Delaney, David Edwardes, Phil Harris, Jill Houlbrook, Marilyn Houston, Gina Lewis, Les Morgan, Karen Mundry, Stef Nelson, Stuart Parker, Rob Polhill, Norman Wright, Steve Wright and David Keane

**1 PROCEDURAL MATTERS**

**A Recording of Meeting**

This meeting was held using Skype and in accordance with the Remote Meeting Rules. The Director of Governance and Commissioning confirmed how participants were connected to the meeting and how it would be broadcast. He also mentioned how the meeting would be monitored throughout.

Members were reminded that the meeting would be audio-recorded.

**B Apologies for Absence**

Apologies for absence were received from Councillors Nick Mannion, James Nicholas, Jonathan Parry and Peter Wheeler.

**C Chair's Announcements**

The Chair asked Members to note the content of the Chair's announcements which included details of activities carried out by the Cheshire Fire and Rescue Services during the Coronavirus pandemic.

Firstly, the continuing work to support partners and the community dealing with Covid-19 which had included the delivery of the 8,000th prescription; and swab testing of patients due to have hospital procedures. Initial indications from the recent inspection by Her Majesty's Inspectorate of Constabulary & Fire and Rescue Services were that the Service is performing well during Covid-19.

Secondly, the impressive efforts to support the Firefighters Charity. A challenge created by the Charity had led to around £180,000 being raised across the country. Activities involving Cheshire Fire and Rescue Service staff had contributed £40,000 of the total amount. The Chair on behalf of the Authority took the opportunity to thank all of those that have taken part in events and challenges and that had contributed to this fantastic charity.

**D Declaration of Members' Interests**

Councillors Razia Daniels, Marilyn Houston and Gina Lewis indicated that they were members of Cheshire Pensions Board. Whilst this role was a disclosable non-pecuniary interest the Members were able to participate in and vote on Item 3, Final Accounts 2019-20 and Annual Governance Statement.

**E Minutes of Fire Authority**

**RESOLVED:**

**That the minutes of the Fire Authority meeting held on 1<sup>st</sup> July 2020 be approved as a correct record.**

**F Minutes of Performance and Overview Committee**

**RESOLVED:**

**That the minutes of the Performance and Overview Committee held on 22<sup>nd</sup> July and 2<sup>nd</sup> September 2020 be noted.**

**G Minutes of the Closure of Accounts Committee**

**RESOLVED:**

**That the minutes of the Closure of Accounts Committee held on 22<sup>nd</sup> July 2020 be noted.**

**H Minutes of Governance and Constitution Committee**

**RESOLVED:**

**That the minutes of the Governance and Constitution Committee held on 29<sup>th</sup> July 2020 be noted.**

**I Notes of the Pension Board**

**RESOLVED:**

**That the notes of the Pensions Board held on 3<sup>rd</sup> August 2020 be noted.**

**J Updated Programme of Meetings 2020-21**

**RESOLVED:**

**That the updated Programme of Meetings for 2020-21 be noted.**

## **2 EXTERNAL AUDIT FINDINGS REPORT 2019-20**

Michael Green, from Grant Thornton (the External Auditor) introduced the report and provided an overview of its content and purpose. The report highlighted the key matters arising from the audit of the Authority's financial statements for the year ended 31<sup>st</sup> March 2020. He explained that the External Auditor was required to report the audit findings in accordance with the requirements of International Standards on Auditing (UK and Ireland).

The External Auditor advised that their work was substantially complete. However, at the time of drafting the report there was one issue affecting the pensions liability for which assurance had not been obtained. Information was outstanding from the auditor of Cheshire Pension Fund on aspects of the pension fund asset values, Grant Thornton was required to complete audit procedures prior to confirming whether they had obtained adequate assurances over the pension liability.

The External Auditor confirmed that subject to outstanding queries being resolved he expected to issue an unqualified audit opinion.

The External Auditor explained that on receipt of the unaudited financial statements Grant Thornton had revised materiality to better reflect the values included in the financial statements. The revised amount was £851k.

Members thanked Grant Thornton for the report.

### **RESOLVED: That**

**[1] the content of the Audit Findings Report 2019-20 be noted.**

## **3 FINAL ACCOUNTS 2019-20 AND ANNUAL GOVERNANCE STATEMENT**

The Treasurer presented the 2019-20 final accounts to Members for approval. Members were advised that under normal circumstances, the Authority was required to approve its audited Statement of Accounts for publication on or before 31<sup>st</sup> July. However, due to the impact of the Covid-19 pandemic, the deadline was now 30<sup>th</sup> November 2020.

The Head of Finance advised that the report summarised the changes that had been made to the unaudited Statement of Accounts. The Statement of Accounts included the Annual Governance Statement which the Authority was also required to approve and publish within the same timeframes as the Statement of Accounts.

Members were advised that since the draft accounts were approved there had been several changes made relating to pension issues and matters raised by the External Auditor. The changes were caused by the McCloud Judgement. On 21<sup>st</sup> August the Home Office issued guidance to fire and rescue authorities (in England) on processing prospective 'immediate detriment' cases in advance of a decision on the Government's final approach to removing the age discrimination as found in the McCloud/Sargeant Employment Tribunal litigation. This had led to the External

Auditors requesting that a revised actuarial calculation be included to reflect this change.

The Head of Finance gave Members an overview of the final accounts and the reserves and capital position.

The Head of Finance advised that normally, the External Auditor would issue a final audit opinion, which would be available at the meeting when the Statement of Accounts was to be considered. However, this year, due to the lateness of changes to the Statement of Accounts for reasons beyond the control of officers and the External Auditor, this opinion was not expected until later in October.

Member thanked Officers for the report.

**RESOLVED: That**

- [1] The 2019-20 Annual Governance Statement be approved;**
- [2] The 2019-20 Statement of Accounts be approved and the Chair, Treasurer, Chief Fire Officer and Chief Executive and Monitoring Officer (as necessary) be authorised to sign the Statement of Accounts and Annual Governance Statement upon receipt of the finalised audit opinion;**
- [3] The movement on reserves, as shown in the Statement of Accounts, be noted; and**
- [4] The Letter of Representation, as detailed at Appendix 2 to the report, be approved for signature by the Chair on behalf of the Authority, upon receipt of the finalised audit opinion.**

**4 STATEMENT OF ASSURANCE 2019-20**

The Director of Governance and Commissioning introduced the report which presented Members with the Statement of Assurance for approval, as required in the Fire and Rescue National Framework (2018).

He explained that the draft Statement had been reviewed by the Governance and Constitution Committee prior to submission to the Authority. The Statement had been prepared in accordance with national guidance and included sections on financial assurance, governance and operational assurance.

**RESOLVED: That**

- [1] the Statement of Assurance 2019-20 be approved.**

## **5 ANNUAL REPORT 2019-20**

The Senior Campaigns Officer introduced the report which presented Members' with the Annual Report 2019-20 for approval and its publication on the Service's website.

Once approved, an electronic copy of the Annual Report would be published on the Service's website to coincide with the conclusion of the Statement of Accounts. Publication would be announced through the Service's social media channels and via mainstream media. It was also confirmed that hard copies would be made available in libraries and other public places.

The Head of Finance advised that the Summary of Accounts 2019-20 detailed within the document would be updated once the audit opinion had been received and prior to publication.

**RESOLVED: That**

**[1] the Annual Report 2018-19 be approved for publication subject to the amendment of the Summary of Accounts 2019-20.**

## **6 REVIEW OF MEMBER TRAINING AND DEVELOPMENT 2019-20**

The Chair suggested that the report was self-explanatory and asked Councillor Gina Lewis, who chairs the Member Training and Development Group to comment. She advised that several meetings and training and development opportunities that were programmed from March onwards had been cancelled due to the Coronavirus pandemic and these had been re-scheduled into the Member Training and Development Programme for 2020-21 taking into account social distancing requirements. She also advised that the Member Personal Development Review process had commenced in August 2020 the outcomes from the process would be discussion at the meeting of the Member Development Training Group in December 2020.

**RESOLVED: That**

**[1] the review of Member Development activities for 2019-20 be noted.**

## **7 INTEGRATED RISK MANAGEMENT PLAN 2020-24 - REVIEW AND CONSULTATION**

The Policy and Transformation Officer presented a report which described the intended approach to the review of the Integrated Risk Management Plan (IRMP) 2020-24 and potential consultation activity.

He explained that the IRMP 2020-24 complied with the requirements of the Framework. However, as time passed it may be necessary to update aspects of the document and an annual review would consider compliance with the Framework. Such a review may lead to the IRMP 2020-24 being updated/supplemented. As the IRMP 2020-24 was only agreed in July 2020 officers did not believe that a review

needed to take place until 2021-22. The first review of IRMP 2020-24 would be presented to Members in the second half of 2021, with a view to a formal report being considered by Members towards the end of 2021.

The Policy and Transformation Officer advised that the Authority was required to carry out some consultation on its proposed level of council tax precept. As the intention was not to consult on the IRMP 2020-24, this year, it made sense to be prepared to undertake a consultation concerned only with the precept.

**RESOLVED: That**

- [1] the approach to the review of the Integrated Risk Management Plan 2020-24 be noted; and**
- [2] the potential consultation concerned with the council tax precept 2021-22 be noted.**