



**Tuesday,
26 September 2023
10.00 am**

**Meeting of
Audit Committee
Sadler Road
Winsford
CW7 2FQ**

Contact Officer:
Emilie Salkeld
Democratic Services

Cheshire Fire and Rescue Service, Clemonds Hey, Winsford, Cheshire, CW7 2UA

Tel: 01606 868304
E-mail: emilie.salkeld@cheshirefire.gov.uk

Cheshire Fire Authority

Notes for Members of the Public

Attendance at Meetings

The Cheshire Fire Authority welcomes and encourages members of the public to be at its meetings and Committees. You are requested to remain quiet whilst the meeting is taking place and to enter and leave the meeting room as quickly and quietly as possible.

All meetings of the Authority are held at the Training Centre, Sadler Road, Winsford. If you plan to attend please report first to the Reception Desk where you will be asked to sign in and will be given a visitors pass. You should return your pass to the Reception Desk when you leave the building. There are some car parking spaces available on site for visitors at the front of the building. Please do not park in spaces reserved for Fire Service personnel.

If you feel there might be particular problems with access to the building or car parking please contact the Reception Desk at Sadler Road Winsford Tel (01606) 868700.

Access to Information

Copies of the Agenda will be available at the meeting. A copy can also be obtained from the contact officer named on the front of the Agenda. Alternatively, the Agenda and individual reports are available on the Authority's website (www.cheshirefire.gov.uk)

The Agenda is usually divided into two parts. Most business is dealt with in the first part which is open to the public. On some occasions some business may need to be considered in the second part of the agenda, in private session. There are limited reasons which allow this to take place, e.g. as confidential information is being considered about an individual, or commercial information is being discussed.

This agenda is available in large print, Braille, audio CD or in community languages upon request by contacting; Telephone: 01606868414 or email: equalities@cheshirefire.gov.uk

Recording of Meetings

The Authority audio records its meetings. Please contact Democratic Services for a copy of the recording via DemocraticServices@cheshirefire.gov.uk. The recordings are not kept indefinitely.

Fire Evacuation

If the Fire Alarm sounds you should make your way to the nearest exit as quickly as possible and leave the building. Please follow any instructions from staff about evacuation routes.



MEETING OF THE AUDIT COMMITTEE

TUESDAY, 26 SEPTEMBER 2023

Time : 10.00 am

Lecture Theatre - Training Centre, Sadler Road, Winsford, Cheshire CW7 2FQ

AGENDA

Part 1 - Business to be discussed in public

1a Recording of Meeting

Members are reminded that this meeting will be audio-recorded.

1b Apologies for Absence

1c Declarations of Members' Interests

Members are reminded to disclose any interests that are relevant to any item on the Agenda.

1d Minutes of the Audit Committee

To confirm as a correct record the Minutes of the meeting of the Audit Committee held on Wednesday 12th July 2023.

(Pages 5 - 10)

1e Action Tracker of the Audit Committee

(Pages 11 - 12)

ITEMS REQUIRING DISCUSSION / DECISION

External Audit

NOTE: Two of the three items are marked 'To Follow'.

This Committee received the draft set of the Authority's 2022/23 accounts for discussion at its meeting on 12th July 2023 (see Minutes attached to this Agenda). At that meeting officers and the External Auditors explained the process for approving the accounts, which should be completed by the 30th September 2023. It was recognised, at that time, that the amount of work involved in the audit meant that meeting the deadline would be a challenge.

The audit of the accounts has continued successfully, but two significant issues have arisen, which have not yet been resolved; which means that the External Audit Findings Report 2022-23 and Audited Statement of Accounts 2022-23 with Letter of Representation, will need to follow once they are ready. The significant issues are: the valuation of the Authority's property, where, due to matters beyond the Authority's control, the

Authority's valuers have had to carry out revaluations; and a technical matter relating to the way that the Authority discloses the value of its pension liability. Both of these issues will result in changes to the draft accounts that were presented in July. However, the changes are essentially of a technical nature and will not affect the position on the Authority's general fund. They will not have any impact on the Annual Governance Statement 2022-23, which is included in the Agenda Pack.

- | | | |
|----------|--|-----------------|
| 2 | External Audit Findings Report 2022-23 | (To Follow) |
| 3 | Audited Statement of Accounts 2022-23 with Letter of Representation | (To Follow) |
| 4 | Annual Governance Statement 2022-23 | (Pages 13 - 26) |

Internal Audit

- | | | |
|----------|---------------------------------------|-----------------|
| 5 | Internal Audit Progress Report | (Pages 27 - 36) |
| 6 | HR / Payroll Review | (Pages 37 - 50) |

Risk Management

- | | | |
|----------|--|-----------------|
| 7 | Review of the Strategic Risk Register | (Pages 51 - 54) |
|----------|--|-----------------|

Audit Committee reviews the Strategic Risk Register at each meeting. A summary of the risks has been prepared.

NOTE: Member have been supplied with a copy of the notes from the Risk Management Group held on 31st August 2023.

General

- | | | |
|----------|--|-----------------|
| 8 | Production of Audit Committee Annual Report | (Pages 55 - 56) |
|----------|--|-----------------|

Part 2 - Business to be discussed in private