

Improvement recommendations



Governance

4 Recommendation	We recommend that the Authority consider establishing a separate Audit Committee and to consider appointing an independent member with a suitable financial background as recommended by the Redmond review.
Why/impact	Without an effective audit committee there is a risk that members are unable to support effective audit and assurance as well as supporting achievement of the authority's objectives and robust internal control and supporting effective arrangements to manage risks.
Auditor judgement	Although the Authority meeting embeds the Nolan principles and is committed to a series of training for members, effective audit committees usually are made up of members with appropriate skills, with a supported programme of training.
Summary findings	The Authority does not have a dedicated Audit Committee and this function is performed via the full Authority. Whilst we have observed a reasonable level of challenge of financial and audit related matters, we are aware that some members do not feel they have the knowledge or experience to be able to effectively perform this aspect of the role. In addition, the number of members presents a challenge to this forum effectively performing the function of an Audit Committee
Management comment	The Chief Fire Officer and Chief Executive, Monitoring Officer and Treasurer will consider this recommendation with a view to presenting options for enhancing Member engagement with external audit activity. Officers will also provide information to Members about the involvement of an independent member. This work should be concluded during Quarter 4 of 2021-22.



The range of recommendations that external auditors can make is explained in Appendix C.