

CHESHIRE FIRE AUTHORITY

MEETING OF: AUDIT COMMITTEE
DATE: 26TH SEPTEMBER 2023
REPORT OF: DIRECTOR OF GOVERNANCE
AUTHOR: ANDREW LEADBETTER

SUBJECT: PRODUCTION OF AUDIT COMMITTEE ANNUAL REPORT

Purpose of Report

1. To enable Members to determine what they intend to do about the preparation of an Annual Report and how they wish it to be promoted.

Recommended: That Members

[1] Determine a way forward in relation to the Annual Report.

Background

2. The CIPFA Audit Committee Position Statement indicates that in order to discharge its responsibilities effectively an audit committee should:

“report annually on how the committee has complied with the position statement, discharged its responsibilities, and include an assessment of its performance. The report should be available to the public.”

3. The Position Statement goes on to say:

“The committee should establish its impact and identify any areas for improvement.”

4. CIPFA’s publication, Audit Committees: practical guidance for local authorities and police also states:

Accountability and Annual Report

CIPFA has recommended that the audit committee should produce an annual report since the 2013 edition of this guidance. In the latest edition, the annual report is given greater prominence and has been included in the Position Statement. The report should be used to provide accountability to those charged with governance on compliance with the Position Statement and performance and provide assurance over the areas within its terms of reference.

The timing of the report will need to take into account of whether there will be changes in committee membership – for example, because of elections or rotation of committee members at annual meetings. The conclusions of the report can support the AGS.

It is for the committee chair to prepare the annual report in consultation with the members, although some support may be required to check accuracy or provide supporting information. Developing the report will ensure the committee is better placed for any future policy developments that might expect more from accountability disclosures.

Information

5. This Audit Committee will have been operating for over 12 months later this calendar year. In order to comply with the CIPFA Position Statement, it would seem appropriate to consider what the Committee intends to do in respect of the requirement to produce an annual report.
6. It would seem appropriate to complete the annual report to cover the financial year 2023-24 and that the Committee approves its annual report at its meeting on 17th April 2024.
7. If Members are aware of any public bodies that prepare an annual report that might be considered to represent 'best practice' this could be a useful starting point for the drafting of such a document for this Committee.

Financial Implications

8. There are no financial implications arising from this report.

Legal Implications

9. Whilst there are no legal implications associated with the production of the annual report, it will further bolster the governance arrangements of the Fire Authority.

Equality and Diversity Implications

10. There are no equality and diversity implications arising from this report.

Environmental Implications

11. There are no environmental implications arising from this report.

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