

CHESHIRE FIRE AUTHORITY

MEETING OF: AUDIT COMMITTEE
DATE: 17TH APRIL 2024
REPORT OF: DIRECTOR OF GOVERNANCE
AUTHOR: ANDREW LEADBETTER

SUBJECT: AUDIT COMMITTEE ANNUAL REPORT

Purpose of Report

1. To allow the Committee to: agree the format of the Annual Report; provide officers with instructions about the content of the Annual Report; and determine how it wishes the Annual Report to be presented to the Fire Authority.

Recommended: That Members

- [1] Agree the format of the Annual Report;
- [2] Determine the content of the Annual Report; and
- [3] Agree how the Annual Report will be presented to the Fire Authority

Background

2. The CIPFA Audit Committee Position Statement contains a number of requirements aimed at securing an effective audit committee. These include a requirement to “report annually on how the committee has complied with the position statement, discharged its responsibilities, and include an assessment of its performance”.
3. CIPFA has also published a document entitled, ‘Audit committees: practical guidance for local authorities and police’ (the Guidance) which develops the requirement to report annually. The suggested content of the annual report, from the Guidance, is contained in Appendix 1 to this report.
4. As the Committee has only been in place for a short time this is the first time it has been expected to complete an annual report. It is anticipated that the Annual Report will be presented to the Fire Authority in June.

Information

Format

5. As an annual report is effectively a self-assessment and has not been informed by any requirements imposed by the Fire Authority the Committee is free to determine the format and content.

6. The following headings are suggested for the format of annual report:

Chair's Introduction
Role of Audit Committee
Membership and Attendance
Summary of Key Activities
Work Undertaken (in an Appendix)
Evaluation of Impact and Effectiveness
Overall Conclusion

Content

7. The Guidance contains two appendices which are relevant to the preparation of an annual report.

8. The appendix from the Guidance, 'Self-assessment of good practice' is attached to this report as Appendix 2.

9. The appendix from the Guidance, 'Evaluating the impact and effectiveness of the audit committee' is attached to this report as Appendix 3.

10. The Committee is encouraged to work through both of these Appendices in order to inform the content of the Annual Report. Officers will use the information from these deliberations to draft the Annual Report.

Presentation

11. Given that the report belongs to the Committee it seems logical that it should be presented by the Chair of the Committee.

Financial Implications

12. There are no financial implications associated with the preparation of the Annual Report.

Legal Implications

13. There are no legal implications associated with the preparation of the Annual Report.

Equality and Diversity Implications

14. There are no equality and diversity implications associated with the preparation of the Annual Report.

Environmental Implications

15. There are no environmental implications associated with the preparation of the Annual Report.

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BACKGROUND PAPERS:

CIPFA AUDIT COMMITTEE POSITION STATEMENT

CIPFA AUDIT COMMITTEES: PRACTICAL GUIDANCE FOR LOCAL
AUTHORITIES AND POLICE