



MINUTES OF THE MEETING OF THE AUDIT COMMITTEE held on Wednesday, 18 September 2024 at Lecture Theatre - Fire Service Headquarters, Sadler Road, Winsford, Cheshire CW7 2FQ at 1.00 pm

PRESENT:

Members:

Councillor Peter Wheeler (Chair)
Councillor Rachel Bailey
Councillor Sagheer Zaman
Suzanne Horrill, Independent Audit Committee Member

Auditors:

Anne-Marie Harrop, Merseyside Internal Audit Agency (MIAA)
Charles Black, MIAA

Officers:

Andrew Leadbetter, Director of Governance
James Cunningham, Treasurer
Katie Whitehead, Head of Service Improvement
Chris Astall, Project and Risk Officer
Emilie Salkeld, Governance Officer

1 RECORDING OF MEETING

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

2 APOLOGIES FOR ABSENCE

Apologies were received from Councillor Sherin Akhtar.

3 DECLARATIONS OF MEMBERS' INTERESTS

There were no declarations of Members' interests.

4 MINUTES OF THE AUDIT COMMITTEE

RESOLVED:

That the minutes of the Audit Committee held on Wednesday 10th July 2024 be confirmed as a correct record.

5 ACTION TRACKER OF THE AUDIT COMMITTEE

The Director of Governance provided an update against each action. It was noted that the following actions could be closed:

12th July 2023

Item 5 – Microsoft 365 (M365) Project Rollout Review

17th April 2024

Item 4 – Risk Management – Core Controls Review Assignment Report

6 INTERNAL AUDIT PROGRESS REPORT

Charles Black, from MIAA, was in attendance to present the Internal Audit Progress report. He advised that THE Fleet Management assignment had been concluded and would be reported to the Committee in the next agenda item. The draft terms of reference for the equipment asset management review were also in progress.

Charles did, however, indicate that there was a need to change the agreed Internal Audit Plan by postponing the On Call Pay Review assignment. This was due to the timing of an uplift to the On Call retainer fee which was due to be implemented in January 2025. It was felt that the impact of this would not be known in time for an audit during the year of the current Plan. It was proposed that the On Call Pay Review assignment would be moved to Quarter 1, 2025-26.

A discussion was held to address some concerns Members had with the proposed rescheduling of the On Call Pay Review assignment.

A Member asked about the events promoted within the report. The internal auditor advised that the events were free to clients and the Audit Committee members were welcome to attend.

RESOLVED: That

[1] the Internal Audit Progress Report be noted;

[2] the change in the Internal Audit Plan schedule be agreed.

7 FLEET MANAGEMENT REVIEW ASSIGNMENT REPORT

Charles Black presented the Fleet Management Review Assignment Report. He advised that substantial assurance was given, with two medium risks and one low risk identified.

A Member asked about the training records that were recorded within the department and whether they could be inputted onto an IT system following the recommendation to establish a training needs analysis. The Treasurer explained that as the fleet staff were non-operational, they completed e-Learning through the PDRPro system and only the IRTEC qualification was not monitored. Work was

ongoing to establish whether IRTEC monitoring could be incorporated into PDRPro.

RESOLVED: That

[1] the Fleet Management Review Assignment Report be noted.

8 RECOMMENDATIONS FOLLOW UP ASSIGNMENT REPORT

Anne-Marie Harrop, from MIAA, was in attendance to present the Recommendations Follow Up report. Members noted that several outstanding recommendations were now complete and praised the progress made within the report.

RESOLVED: That

[1] the Recommendations Follow Up Assignment Report be noted.

9 REVIEW OF THE STRATEGIC RISK REGISTER

The Treasurer introduced the report which summarised the Service's Strategic Risk Register. He provided an update of each risk included within the table which had previously been reported to the Risk Management Group for evaluation.

Members noted that the Capital Building risk had recently been escalated to the Strategic Risk Register. A Member queried whether the capital building programme would be completed by the original agreed timescale. The Head of Service Improvement assured the Committee that the capital build programme was still on target to be completed within the current CRMP lifespan subject to planning timescales remaining on track.

A Member asked for the commentary within the Beechmere risk to be reviewed.

RESOLVED: That

[1] the Review of the Strategic Risk Register be noted.

10 AUDIT COMMITTEE WORK PROGRAMME 2024-25

Members noted the table which included items which had been identified and agreed to date.

A Member queried when the audited Statement of Accounts would be submitted for formal sign off. The Treasurer confirmed that the audited Statement of Account was due to be submitted at the next Audit Committee meeting on Wednesday 20th November 2024.

RESOLVED: That

[1] the Audit Committee Work Programme 2024-25 be noted.