

ITEM 2

COUNTY DURHAM AND DARLINGTON FIRE AND RESCUE SERVICE

At a **MEETING** of the **AUDIT AND RISK COMMITTEE** held at Fire Service Headquarters, on **28 February 2019 at 10.00 am.**

PRESENT:	Cllr J Turnbull in the Chair
DURHAM COUNTY COUNCIL:	Cllrs, B Avery, D Bell, M Simmons and L Marshall
DARLINGTON BOROUGH COUNCIL:	Cllr C Johnson
OFFICERS:	T Hope
AUDIT:	S Carter, C Dearden and J Greener

Item

1 Apologies

Apologies were received from G Barker.

2 Minutes of the Previous Meeting

The minutes of the previous meeting held on 18 October 2018 were agreed as a true record. There were no matters arising from the minutes.

3 Corporate Governance Action Plan Update

T Hope presented an update of the progress being made in relation to the actions arising from the corporate governance action plan. The plan was developed to progress the high priority actions identified during the production of the Annual Governance Statement (AGS) as part of the final accounts for 2017/18.

The group considered and discussed the findings and associated risks within the plan.

ACTION: Members noted the contents of the report.

4 Corporate Risk Register Update

T Hope provided members with the details of the corporate risk register as at 31 January 2019. There were ten risks on the risk register. Changes to the register were summarised and discussed as follows:

No risks had been closed, two new risks had been added and one risk had reduced in severity.

Two risks had been added to the register

- **CR216** – Failure to comply with the requirements of GDPR
- **FS4** – Potential for a high impact on resources as a result of the Independent Review of Building Regulations and Fire Safety.

One risk had been reduced in severity

- **ICT 208** – Failure to meet the Emergency Services Mobile Communications Programme (ESCMP) local transition schedule.

Members discussed the status and progress of all risks within the report.

ACTION: Members considered the corporate risk register report and noted the current position.

ITEM 2

5 Internal Audit Progress Report

S Carter advised members on the work undertaken by Internal Audit between 01 April 2018 and 31 March 2019.

The Committee considered the progress against planned work, amendments to the annual audit plan and the Audit recommendations. It was noted that there were no outstanding management responses to draft reports, no reports issued with limited assurance opinion and no unplanned work carried out this quarter.

The summary of agreed target performance indicators was considered and discussed.

There were five medium priority recommendations overdue against the original target implementation dates, these were not for publication. Revised target dates had been agreed in all cases. Details of the recommendations will be discussed in item 10.

ACTION: Members noted the report.

6 External Audit Progress Report

J Greener presented the report which updated the committee on the progress made in delivering responsibilities as the Authority's external auditors. There were no significant matters identified.

TH stated that a report will be presented at the Combined Fire Authority on 19 March notifying members of the proposal to change the Authority's account and audit arrangements to include group financial statements incorporating Vital Fire Solutions and the CIC. This will result in significant time savings, along with a saving of £4,325 in audit fees.

ACTION: Members noted the report and agreed to support the proposal to produce group financial statements when this item is discussed at the CFA meeting on 19 March.

7 Audit Strategy Memorandum

J Greener presented the 2018/19 Audit Strategy Memorandum. The Audit Strategy Memorandum summarised the audit approach and highlighted significant audit risks, key areas of judgement and value for money. The key points were discussed with the committee.

J Greener confirmed that there would be no change in approach to the audit for 2018/19.

ACTION: Members noted the report.

8 Dates for 2019/20

Proposed meeting dates would be circulated following the meeting.

ITEM 2