

County Durham and Darlington Fire and Rescue Service

At a meeting of the **Audit and Finance Committee** held at Fire HQ on **31 March 2022** at **10:15 hours**.

Present: Cllr R Bell (Chair)
Durham County Council: Cllrs N Jones & Cllr J Blakey

Darlington Borough Council: -
Officers: Tony Hope
Internal Audit: Paul Monaghan
External Audit (Mazars): Campbell Dearden

Part A

1 Apologies

Apologies were received from Cllr Crumbie and Cllr Batey.

2 Minutes of the Previous Meetings

The minutes of the previous meetings held on 27 January 2022 were agreed as a true record.

T Hope noted that he had spoken to S Errington regarding the Covid Testing Site located at Durham Station, no rent was received as the service was assisting with the Covid effort and the testing site was being removed shortly.

3 Internal Audit Charter

P Monaghan introduced the report seeking members approval to the Internal Audit Charter to be applied to all reviews undertaken as part of the Internal Audit Plan for 2022/23.

Action: The report was **agreed**.

4 Internal Audit Plan Report 2022/23

P Monaghan introduced the report which provided members with an opportunity to view the content of the Internal Audit Plan for the period 1 April 2022 to 31 March 2023.

Discussion followed on the weighting to individual audits and it was noted that each audit had the minimum number of days allocated to it.

Cllr Bell queried the National Fraud Initiative and it was noted that it cross checked the service and other organisations looking for any discrepancies.

Action: Members **agreed** the internal audit plan for 2022/23.

5 Audit Progress Report

C Dearden introduced the report noting the progress of work undertaken and the value for money work, no significant weaknesses had been identified. The 2020/21 audit would formally be completed once the National Audit Office released the guidance on the Whole of Government accounts and this work was completed.

Action: The report was **noted**.

6 Audit Strategy Memorandum

C Dearden introduced the report summarising the audit approach. Discussion followed on Engagement and responsibility, Audit scope, approach and timeline and significant risks and key judgement areas.

R Bell queried pension funding and T Hope explained the way that the Fire Fighters pension scheme was set up and, that it was an unfunded scheme unlike the LGPS.

R Bell queried the services stock of lateral flow tests, T Hope noted that the service had a good stock.

Action: Members **noted** the report.

7 Corporate Governance Action Plan Update

T Hope provided an update of the progress being made in relation to the actions arising from the development of the Authority's corporate governance arrangements.

Action: Members **noted** and **commented** on the report.

8 Update on the Independent Review of Local Authority Financial Reporting and Audit (Redmond Review)

T Hope provided members with an update on the outcome of the Redmond Review into the Oversight of Local Audit and the Transparency of Local Authority Financial Reporting.

Action: Members **noted** the report.