

# WILTSHIRE & SWINDON FIRE AUTHORITY

## MINUTES OF A MEETING OF THE FINANCE REVIEW AND AUDIT COMMITTEE HELD AT WILTSHIRE FRS HQ, MANOR HOUSE, POTTERNE, DEVIZES ON TUESDAY 15 SEPTEMBER 2015

**Present :** Cllrs N Martin (from min. no. 28), E Shaw, J Tray and Mrs B Wayman

### **24 Appointment of Chairman for the Meeting**

In the absence of the Chairman of the Committee, it was agreed that Cllr J Tray chair the meeting.

### **25 Minutes of Previous Meeting**

The minutes of the meeting of the Committee held on 30 June 2015 were confirmed and signed.

### **26 Apologies & Attendance**

The Acting Clerk reported that Cllr E Shaw was attending the meeting having been appointed by the Authority as substitute member in place of Cllr G Perkins whose apologies were presented. Apologies for absence were also received from Cllr R Jones and from his nominated substitute Cllr P Edge.

### **27 Members' Interests**

The Chairman reminded Members of the need to declare any personal interests which the Authority's Code of Conduct required to be disclosed, or dispensations granted by the Clerk to the Authority or the Ethics Committee.

### **28 External Audit**

The Chairman agreed to vary the order of business on the agenda to enable this item to be taken in advance of the Statement of Accounts.

Mr D Gilbert, Director and Mr D Parson, Assistant Manager, KPMG (the Authority's external auditors) attended the meeting for this item and made an oral report. They spoke to KPMG's formal report to those charged with governance (ISA 260) for 2014/15, which had been circulated with the agenda for the meeting, and explained that a change needed to be made to it in the light of recently received National Audit Office advice on a non-material uncorrected technical adjustment. Mr Gilbert emphasised that this made no difference to the outcome of the audit, and notwithstanding this also commented on the good quality audit papers prepared by the Service. He anticipated issuing an unqualified opinion on the Authority's financial statements for the year ended 31 March 2015 and an unqualified Value for Money (VFM) conclusion.

#### Resolved:

To note and receive the report and to note the requirement on the part of the Brigade Manager, Governance and Assurance to send to the external auditor a management representation letter in compliance with auditing standards.

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### 29 **Statement of Accounts 2014/15**

On considering (i) a paper by the Brigade Manager, Governance and Assurance, (ii) the audited Statement of Accounts for 2014/15, and (iii) a revised page 43 (tabled at the meeting) amended as a result of the audit advice given by the National Audit Office to the external auditors.

Resolved:

To approve the audited Statement of Accounts for 2014/15 as amended and presented.

### 30 **Internal Audit**

Mr N Hobbs, Head of Internal Audit at Swindon Borough Council (the Authority's internal auditors) attended the meeting for this item.

On considering a report by the Head of Internal Audit on progress against the 2015/16 audit plan,

Resolved:

To note the report.

### 31 **Statement of Assurance 2014/15**

On considering a paper by the Brigade Manager, Governance and Assurance and a Statement of Assurance as required by the Fire and Rescue Service National Framework,

Resolved:

To approve the Statement of Assurance for 2014/15 as presented.

### 32 **Revenue and Capital Monitoring Report as at 31 July 2015**

The Committee received a paper by the Brigade Manager, Governance and Assurance to which were attached monitoring statements for the 2015/16 revenue and capital budgets for the period to 31 July 2015. It was noted that there were projected year-end under-spending of £495,000 on the revenue budget and £5,771,000 on the capital budget. The latter was mainly due to a number of large scale projects being delayed, i.e. the Safety Centre, the ICT Harmonisation Programme and vehicle replacements.

Resolved:

To note the paper.

### 33 **Transitional Audit Arrangements**

Members were invited to comment on the arrangements in place, or in the process of being made, for the audit function at member level in the Dorset and Wiltshire Fire and Rescue Authority. Specifically, were members satisfied with the level of information being fed back?

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Resolved:

To request that external audit reports relating to the combination with Dorset are shared with this Committee.

[Note: Cllr N Martin said that he was of the opinion that members were not sufficiently being kept up-to-date on combination matters and asked for his view to be recorded in the minutes.]

**34 Urgent Business**

There was no urgent business.

(Duration of meeting: 2 p.m. to 2.50 p.m.)