

Dorset & Wiltshire Fire and Rescue Authority

Main purpose of Finance, Governance & Audit Committee

The main purpose of the Committee can be broadly defined in five key areas:

1. ensuring that sound systems of internal control are in place including establishing, developing and overseeing audit programmes and the delivery of key findings
2. providing an oversight of current Service performance in relation to all aspects of *Priority 4: Making every penny count* of the Community Safety Plan as well as scrutinising any matters referred to it by the Authority
3. ensuring sound day to day financial management arrangements are in place and overseeing financial expenditure
4. ensuring sound risk and business continuity management arrangements are in place
5. ensuring that good governance operates in line with the CIPFA/SOLACE code of good governance and that the Annual Governance Statement and Statement of Assurance are recommended to the Authority

Terms of Reference:

1. To oversee the internal and external audit arrangements and to approve the audit plans, strategy, programmes and annual letters/reports, and to secure effective co-ordination between internal and external audit, in consultation with the relevant officers.
2. To review proposals made in relation to the appointment of external auditors and internal audit services and to make recommendations as to their appointment.
3. To receive the reports of internal and external audit and to ensure that their recommendations and findings are adequately addressed and implemented by the Authority and its officers.
4. To consider reports from the head of internal audit on internal audit's performance during the year. These will include:
 - (a) Updates on the work of internal audit, including key findings, issues of concern and action in hand as a result of internal audit work.
 - (b) Regular reports on the results of the Quality Assurance and Improvement Framework or programme.
 - (c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards, considering whether the non-compliance is significant enough that it must be included in the Annual Governance Statement.
 - (d) The statement of the level of conformance with the Public Sector Internal Audit Standards and the results from the Quality Assurance and Improvement Framework or Programme that supports the statement - these will indicate the reliability of the conclusions of internal audit.
 - (e) The opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control together with the summary of work supporting

the opinion - these will assist the committee in reviewing the Annual Governance Statement.

5. To monitor financial spend against budget.
6. To keep under review, the effectiveness of the internal financial control systems of the Authority. This should include the adequacy of financial policies and practices to ensure compliance with relevant statutes, guidance, policies, standards and codes of corporate governance.
7. To consider procedural issues relating to the Accounts and Audit Regulations.
8. To monitor the anti-fraud and corruption strategy, bribery policy, actions and resources.
9. To scrutinise and approve the Fire and Rescue Authority's Statement of Accounts, including the Annual Governance Statement. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Authority.
10. To consider the Authority's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
11. To review the Authority's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
12. To consider and recommend to the Authority the Annual Member Development Programme.
13. To monitor the risk management and business continuity arrangements and make recommendations to the full Authority as necessary.
14. Monitor and where necessary revise the Member development policy.

Membership: 12

Quorum: 5

Meetings: March, July, September and December

Reporting arrangements: To the Authority