

NORTH WALES FIRE AND RESCUE AUTHORITY AUDIT COMMITTEE

Minutes of the Audit Committee meeting of North Wales Fire and Rescue Authority held on Monday 29 July 2019 at the Fire and Rescue Service Headquarters, St Asaph. Meeting commenced at 10.0am.

PRESENT:

Councillors:

B Apsley (Chair)	Wrexham County Borough Council
S Glyn	Gwynedd Council
G A Roberts	Gwynedd Council
P Evans	Denbighshire County Council
G Lowe	Wrexham County Borough Council

ALSO PRESENT:

K Finch (Treasurer); G Owens (Deputy Clerk); S Morris and H MacArthur (Assistant Chief Officers); S Forrest and G Williams (Accountancy and Exchequer Services, Conwy County Borough Council); K V Williams (Audit Department, Conwy County Borough Council); A Hughes and S Wiliam (Wales Audit Office); H Howard (Head of Finance); P Bass (Secretariat/Minute Taker).

1. APOLOGIES

Cllr E W Jones	Anglesey Council
Cllr D Lloyd	Gwynedd Council
Cllr N Smith	Conwy County Borough Council
Cllr S Lloyd-Williams	Conwy County Borough Council
Cllr B Blakeley	Denbighshire County Council
Cllr I Dunbar	Flintshire County Council
Cllr P Shotton	Flintshire County Council
Cllr D Wisinger	Flintshire County Council
Cllr G Lowe	Wrexham County Borough Council

2. DECLARATIONS OF INTERESTS

2.1 None

3. NOTICE OF URGENT MATTERS

3.1 There were no urgent matters.

4. MINUTES OF THE MEETING HELD ON 28 JANUARY 2019

4.1 The minutes of the meeting held on 28 January 2019 were submitted for approval.

4.2 RESOLVED to approve the minutes as a true and correct record.

5. MATTERS ARISING

5.1 There were no matters arising.

6. STATEMENT OF ACCOUNTS 2018/19 INCLUDING THE ANNUAL GOVERNANCE STATEMENT

6.1 The Treasurer introduced the report presenting the audited Statement of Accounts for 2018/19, the Annual Governance Statement and the Audit of Financial Statement Report from the Auditor General for Wales.

6.2 Members were reminded of the Audit Committee's role in scrutinising finance reports and making recommendations to the Executive Panel. In order to meet the requirement for the audited accounts and annual governance statement to be approved by the deadline of 31 July 2019, the Authority had delegated approval of the final audited 2018/19 Statement of Accounts to the Executive Panel at its meeting on 29 July 2019.

6.3 The Treasurer commended the work that had been carried out in order to ensure that the deadline was met.

6.4 Members were informed that following audit, the financial position for 2018/19 remained as previously reported to the Authority as a draft outturn position of a net expenditure of £34.141m with a resulting in-year contribution from general reserves of £0.649m.

6.5 Members were also informed that the Audit of Financial Statement Report issued by the Wales Audit Office on behalf of the Auditor General for Wales confirmed the intention to issue an unqualified audit report on the Authority's financial statements together with a letter of representation.

6.6 **RESOLVED to**

- (i) note the audited outturn position and performance as detailed within the 2018/19 Statement of Accounts;**
- (ii) note the governance arrangements and action plan as outlined within the 2018/19 Annual Governance Statement;**
- (iii) note the report of the Auditor General for Wales which confirms an unqualified audit opinion and includes a letter of representation; and**
- (iv) confirm the recommendation of approval of the final audited 2018/19 Statement of Accounts to the Executive Panel at its meeting on 29 July 19.**

7. TREASURY MANAGEMENT ACTIVITY AND ACTUAL PRUDENTIAL INDICATORS FOR 2018/19
 - 7.1 Sandra Forrest provided an overview of the report summarising the Authority's Treasury Management Activity and detailing the Actual and Revised Prudential Indicators for 2018/19.
 - 7.2 Members raised concerns around whether there is sufficient in the budget to cover a 1% debt following the UK's exit from the EU. It was confirmed that there is currently adequate budget and there are no concerns, although the position will be monitored.
 - 7.3 Members commended the work that had been carried out around this.
 - 7.4 RESOLVED to recommend to the Fire and Rescue Authority that the actual 2018/19 Prudential Indicators are approved.**
8. INTERNAL AUDIT ANNUAL REPORT 2018/19
 - 8.1 Keith Williams introduced the report that analysed the work of the Internal Audit Service during 2018/19 and provided assurance that the Authority has adequate and effective control processes to manage the achievement of its objectives for the year ending 31 March 2019.
 - 8.2 RESOLVED to**
 - (i) note the audit work undertaken during 2018/19; and**
 - (ii) note the internal Audit assessment which confirms that the Authority has satisfactory internal control, risk management and corporate governance processes in place to manage the achievement of its objectives.**
9. URGENT MATTERS
 - 9.1 There were no urgent matters.
10. DATE OF NEXT MEETING
 - 10.1 The next meeting is scheduled to take place on Monday 9th September. However, as the agenda is very light it was suggested that the meeting is moved to immediately before the full Fire Authority meeting on Monday 16th September.
 - 10.2 Resolved to re-schedule the next meeting to 9.30am on Monday 16th September 2019 at Conwy County Borough Council Chambers.**