

## NORTH WALES FIRE AND RESCUE AUTHORITY AUDIT COMMITTEE

Minutes of the Audit Committee Meeting of the North Wales Fire and Rescue Authority held on 26 July 2021 via Zoom. Meeting commenced at 9.30am.

### PRESENT

#### Councillors:

B Apsley (Chair)	Wrexham County Borough Council
A I Dunbar	Flintshire County Council
G Lowe	Wrexham County Borough Council
B Parry-Jones	Wrexham County Borough Council
G A Roberts	Gwynedd Council
W P Shotton	Flintshire County Council
D Wisinger	Flintshire County Council

### ALSO PRESENT:

K Finch (Treasurer); H MacArthur (Assistant Chief Fire Officer); S Morris (Assistant Chief Officer); G Williams (Accountancy and Exchequer Services, Conwy County Borough Council); K V Williams (Audit Department, Conwy County Borough Council); M Edwards (Audit Wales); H Howard (Head of Finance); A Davies (Member Liaison Officer).

### 1 APOLOGIES:

B Blakeley	Denbighshire County Council
S Lloyd-Williams	Conwy County Borough Council
W O Thomas	Flintshire County Council
G Owens	Deputy Monitoring Officer

### 2 DECLARATIONS OF INTEREST

2.1 None.

### 3 MINUTES OF THE MEETING HELD ON 25 JANUARY 2021

3.1 The minutes of the meeting held on 25 January 2021 were submitted for approval.

3.2 **RESOLVED to approve the minutes of the last meeting as a correct record.**

### 4 MATTERS ARISING

4.1 There were no matters arising.

5 STATEMENT OF ACCOUNTS AND THE ANNUAL GOVERNANCE STATEMENT 2020/21

5.1 Matthew Edwards from Audit Wales gave a verbal update about the latest position with approving the statement of accounts for 2020/21. He stated that Audit Wales officers were still in discussion with NWFRS management about a number of issues and therefore were not yet able to provide an audit opinion. It was noted that the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 No. 404 has extended the publication date of the Accounts to 30 November. Mr Edwards confirmed that Audit Wales' proposed opinion will be available for the next Audit Committee and ready for final approval at the next Executive Panel meeting on 18 October.

5.2 **RESOLVED to note the update.**

6 TREASURY MANAGEMENT ACTIVITY AND ACTUAL PRUDENTIAL INDICATORS FOR 2020/2021

6.1 Graham Williams from CCBC presented the report which informed Members of the Authority's borrowing position and final prudential indicators for North Wales Fire and Rescue Authority (the Authority) for the 2020/21 financial year.

6.2 The Authority's borrowing reduced in 2020/21 as the capital programme had been delayed. Whilst some orders for new vehicles had been placed it was noted that due to COVID-19 and Brexit, there was a delay in the supply and these had been received after the year end. Expenditure delayed during 2020/21 had been reprogrammed for 2021/22.

6.3 It was confirmed that the capital programme needs to be financially sustainable over the lifespan of the assets – 18 years for appliances and 50 years for buildings and it is therefore important to have due diligence in place to ensure this is managed properly.

6.4 **RESOLVED to note the Treasury Management Activity and Actual Prudential Indicators for 2020/2021.**

7 INTERNAL AUDIT ANNUAL REPORT 2020/21

7.1 Keith Williams led Members through the report and appendices that analysed the work of the Internal Audit Service during 2020/21. It also provided assurance that the Authority has adequate and effective control processes to manage the achievement of its objectives for the year ending 31 March 2021.

- 7.2 Mr Williams wished to place on record his thanks to the staff in the various department who had co-operated well with him despite COVID-19 circumstances. It was noted that some audits required attending departments in person therefore the Stores audit had been postponed and will be undertaken during 2021/22.
- 7.3 Members considered the report to be generally favourable especially due to the issues caused by COVID-19 and it was therefore **RESOLVED to note the content of the Head of Audit and Procurement's Annual Report and the overall 'opinion' upon the adequacy and effectiveness of the Authority's framework of governance, risk management and control.**