

**NORTH WALES FIRE AND RESCUE AUTHORITY
AUDIT COMMITTEE**

Minutes of the Audit Committee Meeting of the North Wales Fire and Rescue Authority held on 28 January 2019 at the Fire and Rescue Headquarters, St Asaph. Meeting commenced at 10am.

PRESENT

Councillors:

J R Skelland (Chair)	Wrexham County Borough Council
B Apsley	Wrexham County Borough Council
P Evans	Denbighshire County Council
G Lowe	Wrexham County Borough Council
D Rees	Anglesey County Council
N Smith	Conwy County Borough Council
W O Thomas	Flintshire County Council

ALSO PRESENT:

K Finch (Treasurer); G Owens (Deputy Clerk); H MacArthur and S Morris (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); D Catherall (Wales Audit Office); A Davies (Member Liaison Officer).

APOLOGIES:

Councillors:

A I Dunbar	Flintshire County Council
S Glyn	Gwynedd Council
S Lloyd-Williams	Conwy County Borough Council
G A Roberts	Gwynedd Council
W P Shotton	Flintshire County Council

1 DECLARATIONS OF INTEREST

1.1 None.

2 MINUTES OF THE MEETING HELD ON 10 SEPTEMBER 2018

2.1 The minutes of the meeting held on 10 September 2018 were submitted for approval.

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

3 MATTERS ARISING

3.1 There were no matters arising.

4 CAPITAL STRATEGY AND TREASURY MANAGEMENT

4.1 The Treasurer presented the report and Ms Forrest then led Members through the report, with the aid of a detailed presentation, and answered Members' questions.

4.2 The report contained information about how capital expenditure, capital financing and treasury management activity contribute to the provision of a fire and rescue service along with an overview of how associated risk is managed and the implications for future financial sustainability. The report also included the prudential indicators and treasury strategies that need approval by the Fire and Rescue Authority.

4.3 In response to a member's question, ACO MacArthur confirmed that officers are ensuring that the capital planning process is robust and that revenue implications are considered when any new capital spend is being sought.

4.4 Members were informed that through collaboration with other public sector organisations in North Wales, the Service has better utilisation of assets. There is currently an ongoing condition survey being undertaken on all buildings and this will inform and ensure prioritisation of any future building works that will be required.

4.5 **RESOLVED to recommend to the Fire and Rescue Authority that it approves each of the five key elements of the report as set out below:**

- (i) overall Capital Strategy;**
- (ii) Prudential Indicators;**
- (iii) Treasury Management Strategy for 2019/20;**
- (iv) Investment Strategy;**
- (v) Minimum Revenue Provision Policy.**

5 INTERNAL AUDIT STRATEGY AND ANNUAL PLAN 2019/20

5.1 Keith V Williams from the Internal Audit Department of CCBC presented the Internal Audit Strategy and Annual Plan 2019/20. Members were asked to consider and approve the document in compliance with the Public Sector Internal Audit Standards.

5.2 The overall strategy of Internal Audit is to deliver a risk based audit plan in a professional, independent manner, in compliance with the Public Sector Internal Audit Standards 2013. The Strategy identifies how the Internal Audit Service will assist the Authority to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

5.3 It was noted that in addition to the planned audit work, ongoing assurances are provided throughout the year due to the financial work that CCBC undertakes for the Authority.

5.4 **RESOLVED to approve the Internal Audit Strategy and Annual Plan 2019/20.**

6 REVIEW OF THE AUDIT COMMITTEE'S TERMS OF REFERENCE

6.1 The Deputy Clerk presented the report which gave members the opportunity to review the Audit Committee's terms of reference.

6.2 The Deputy Clerk confirmed that the terms of reference includes all CIPFA requirements as it undertakes the audit and scrutiny functions. Members discussed whether the word 'scrutiny' should be included in the title of the Committee in order to affirm the Committee's scrutiny role.

6.3 **RESOLVED to**

- (i) recommend to the Authority the revised terms of reference for inclusion in the constitution;**
- (ii) give further consideration to re-naming the Committee to affirm its scrutiny role.**