

**Minutes of the Meeting of  
Shropshire and Wrekin Fire and Rescue Authority  
Audit and Performance Management Committee  
on Thursday, 12 March 2009, 5.00 pm,  
at Headquarters, Shrewsbury**

**Present**

Councillors Dr Drummond, Gibbon (Vice-Chair), Hurst-Knight, Jones (Chair), Kiernan and Mellings

**1 Appointment of Vice-Chair**

It was proposed by Councillor Hurst-Knight and seconded by Councillor Dr Drummond

That Councillor Gibbon be appointed Vice-Chair of the Audit and Performance Management Committee.

There being no other nominations, Councillor Gibbon was duly appointed Vice-Chair to hold office until the meeting of the Committee immediately following the Annual Meeting of the Fire Authority.

**2 Apologies for Absence**

Apologies for absence had been received from Councillor Mason.

**3 Declarations of Interest**

The Chair reminded Members that they should declare any personal and/or prejudicial interests at this point and that they should leave the meeting before any item, in which they had a prejudicial interest, was discussed.

There were no declarations of interest.

**4 Minutes**

Members received the non-confidential minutes of the meeting of the Audit and Performance Management Committee, held on 27 November 2008.

**Resolved** that the non-confidential minutes of the meeting of the Audit and Performance Management Committee, held on 27 November 2008, be approved and signed by the Chair as a correct record

## 5 Public Questions

No public questions, statements or petitions had been received.

The Chair welcomed Mr Ashley Wilson from the Audit Commission to the meeting.

## 6 External Audit Matters

Mr Wilson presented the Annual Audit Fee 2009/10 letter to the meeting. Copies of the Annual Audit Fee 2009/10 letter, which had been circulated to members via email prior to the meeting, were tabled to the meeting (copy attached to signed minutes).

The Treasurer asked if Shropshire and Wrekin Fire Authority (SWFA) was being asked to pay slightly more than the scale fee (£65,300 compared to £63,780) because of weaknesses within the Authority. Mr Wilson explained that the scale fee is based upon an average fire and rescue authority (FRA) and is calculated on historical data / figures. SWFA are paying 1.9% above the average midpoint but this is not based on risk levels within the Authority.

Councillor Jones asked if any significant changes could be made, if necessary, to the Audit Plan for 2009/10. Mr Wilson explained that as the Plan is done ahead of time, changes can be made.

**Resolved** that the Committee agree the Annual Audit Fee 2009/10 letter

Councillor Jones proposed, and the Committee agreed, that Agenda Item 14 be brought forward to this point in the meeting for consideration.

## 14 Retained Duty System Performance Monitoring

This report provided information regarding the ongoing performance of the Retained Duty System (RDS) in Shropshire.

Albrighton, Much Wenlock and Oswestry (second appliance) have had below average availability in the last quarter and tables have been included in the appendix to the report to show the amount of time that the appliances have been 'off the run' and 'supernumerary', i.e. below required ridership.

Graph C in the report shows the amount of cover given by the Retained Support Officers in the last quarter. The graph shows that Albrighton has required the most amount of cover, which is an effect of long-term sickness. The current economic situation is also having an effect on cover. Much Wenlock have one day-cover person starting soon and there is also an ongoing recruitment campaign. Short-term day cover is also being provided by somebody, who has been made redundant from their primary employment. Oswestry have two day-cover people on the April training course.

Table 2 in the report shows that 39 trainees have taken part in training courses since November 2007. Councillor Gibbon asked how these recruits were spread over the County. The District Officer explained that he did not know this but recruitment tends to be targeted on the basis of establishment and availability, for example Shrewsbury would not be targeted, as the pump does not go off the run. The next training course in April 2009 is full.

The Retention figures show the impact of interviews being carried out when cover standards are not met. It was also noted that the Community Fire Safety (CFS) figures are on target for 2008/09.

Councillor Hurst-Knight asked if there was always going to be a recruitment problem at Albrighton and Much Wenlock, as there is limited employment in those areas. The District Officer replied that this was true for Much Wenlock, as it is a commuter town. He also explained that links are being established with a local employer in Albrighton who has 200+ staff and with the RAF base at Cosford.

Councillor Mellings referred to the virement that was mentioned in the community fire safety (CFS) paragraph of the report and asked how the work this will pay for would be targeted. The District Officer explained that with regard to CFS, the priority towns have been covered and the focus is now on harder-to-reach areas. Any money remaining from this work will be used for the advocates together with possible virements from other budgets. Councillor Mellings asked how the work would be targeted in relation to businesses. The District Officer explained that the business fire safety advocates will be focussing on smaller businesses in the market towns, for example those that have flats above them, and highlighting any that need to be followed up to Business Fire Safety.

**Resolved** that the Committee note the contents of the report

The Chair welcomed Ms Kathy Hall, Internal Audit, Shropshire County Council, to the meeting.

## **7 Internal Audit – 2009/10 Audit Plan and Progress Report on 2008/09**

This report sought the Committee's confirmation of the 2009/10 Internal Audit Plan, and reported progress on the 2008/09 Plan.

Ms Hall highlighted the audits that would be undertaken in 2009/10. She also talked the Committee through the Position Statement that was attached to the report at Appendix B. Ms Hall reported that it had been a struggle to get audits completed because of the transition to the Unitary Authority and thanked officers for the help and co-operation that they had shown throughout the year.

Ms Hall reported that the draft report for the Computer Services audit had been issued and that the response was due from the Authority. The Treasurer suggested that it would be useful to see if there were any grounds for concern arising from this audit before the Audit Commission undertook their Information Technology audit during 2009/10.

**Resolved** that the Committee:

- a) Confirm its 2009/10 Internal Audit Programme; and
- b) Note progress on work in the current year.

## **8 Audit Committee Training**

This report sought the Committee's views on the training session carried out on 11 February 2009 covering the role of the Audit Committee. The Committee was also asked how they would like training to be continued.

The Treasurer suggested, and the Committee agreed, that the Member Skills Assessment, attached as an appendix to the report, should be emailed to Committee members to be completed and returned electronically. Councillor Kiernan commented that he thought it would be difficult for new Members, such as himself, to complete. Councillor Gibbon felt that it was best for the assessments to be completed so that training could then be targeted at appropriate areas.

Councillor Jones asked if the next training session should be held immediately before the April meeting of the Fire Authority. The Committee agreed that this was the best arrangement as it was good to offer the training to the full Fire Authority rather than just the Audit and Performance Management Committee. Ms Hall suggested that she could run a 'pick and mix' session, if there were several small topics that needed to be covered.

A copy of the Chartered Institute of Public Finance and Accountancy (CIPFA) handbook was distributed to all Committee members (a copy will be posted to those members not present at the meeting).

Having considered the report, the Committee

**Resolved** that:

- a) No further training is needed on the role of the Audit Committee; and
- b) The next area for training will be decided on the responses to the Member Skills Assessments with the intention of providing a training session immediately before the April meeting of the Fire Authority.

## **9 Committee Constitution**

This report proposed amendments to the constitution for the Audit and Performance Management Committee, following a review by officers, for recommendation to the Fire Authority.

Councillor Jones commented that she found the proposed Terms of Reference to be useful and comprehensive. Councillor Mellings agreed but commented that the areas of audit and performance management are both large and there was a concern that a manageability issue might arise with the Committee's workload. He suggested that the Terms of Reference and the workload of the Committee should be reviewed after 12 months. The Committee agreed with this suggestion.

The Corporate Services Manager (CSM) explained that there would be a move towards both positive and negative exception reporting at future meetings of the Committee.

**Resolved** that the Committee approve, and agree to recommend to, the Fire Authority the proposed amendments to the constitution for the Audit and Performance Management Committee, as attached at Appendix A to the report, without amendment

## **10 Audit and Performance Management Committee Work Plan 2009-10**

This report sought to establish a Work Plan for the Audit and Performance Management Committee for the year March 2009 to March 2010.

The CSM commented that the Audit Committee will need to liaise with the Audit Commission about certain actions in the Work Plan, as deadlines would be dictated by the latter.

Councillor Mellings commented that the workplan was positive and a good step forward.

**Resolved** that the Committee approve the Audit and Performance Management Committee Work Plan, attached as an appendix to the report, without amendment

## **11 Fire and Rescue Performance Assessment 2007/08 – Overview and Outcomes**

This report provided Members with a summary overview of the Fire and Rescue Performance Assessment 2007/08 (introduced by the Audit Commission in 2006), together with the recently published performance results in respect of this and other English Fire and Rescue Authorities.

The Assistant Chief Fire Officer (ACFO) talked through Figure 1, noting that some fire and rescue authorities (FRAs) had been omitted from elements of the process.

The ACFO highlighted the comment on page 4 of the covering report, which related to the FRA members. The ACFO also explained that benchmarking has not been done against peer authorities but against all FRAs.

Councillor Mellings commented that SWFA has performed excellently, especially in Use of Resources (UoR), which is part of the Comprehensive Area Agreement (CAA) framework. He then asked how SWFA could move into 'Improving Strongly' and whether the achievement of this would be proportionate to the resources required.

The Treasurer explained that for the Authority to move into 'Improving Strongly' would be resource intensive, as it would require more money and staff. The Authority would need to demonstrate good practice performance in order to move on and this would require investment in a focused objective with the added impact of moving into the 'Improving Strongly' category. Councillor Mellings asked if good practice had already been achieved in this context. The Treasurer confirmed that this was likely to be the case.

Councillor Jones asked if any comparison to the family group had been undertaken. The ACFO explained that this had been done several years ago but it is not currently done at national level although there may be some merit in the Authority doing it. The Committee agreed that this should be undertaken.

**Resolved** that the Committee note the contents of the report

Councillor Mellings left the meeting at this point (6.00 pm).

## **12 Performance Assessment – Key Performance Indicators**

This report informed Members of the expected score attributed to this Authority for the Key Performance Indicator (KPI) element of the performance assessment 2007/08, and predicted outturn based on the current performance of the KPIs 2008/09.

The Information Officer reported that estimated averages for 2008/09 are all improved so, whilst the Authority is predicted to remain static in terms of score, an improvement can be seen in the averages.

Councillor Jones asked for an explanation of why Performance Indicator 8b had dropped from mid in 2007/08 to lower in 2008/09. The Information Officer explained that this was because as the total numbers of automatic fire alarms (AFAs) reduce, the percentage of those the Service visit more goes up. SFRS can impact on reducing those AFAs, which operate as a one-off, but generally those with multiple attendances are difficult to eradicate, for example, the Royal Shrewsbury Hospital. The 'seesaw' effect is that if we improve 8a, we will get worse on 8b and vice versa.

Councillor Mellings returned to the meeting at this point (6.03 pm).

**Resolved** that the Committee:

- a) Note the report content; and

- b) Agree to monitor action plans necessary on failing or high risk indicators.

### **13 Performance against Best Value Performance Indicators April to September 2008**

This report informed Members of the Brigade's performance against nationally prescribed Best Value Performance Indicators (BVPIs) for the period 1 April 2008 to 31 December 2008.

Each of the appendices to the report was discussed in detail and a brief summary of the more significant points raised is given below.

#### **Appendix A**

The Information Officer explained that a review of those BVPIs that are not being achieved is being undertaken to look at the validity of the indicator concerned and its worth to the Fire Authority.

The Information Officer also explained that performance against those BVPIs, which relate to staff numbers, should improve through the Equality and Diversity initiatives that are being undertaken.

- 209 The improvements against the three parts of this indicator can be attributed to the positive impact of the business fire safety advocates.
- 143 The targets for both parts of this indicator, which relate to fire deaths and injuries, are being reviewed to ensure that they are realistic.

#### **Appendix B**

The Information Officer informed the meeting that the Authority is awaiting confirmation from Communities and Local Government (CLG) regarding targets set for Equality and Diversity.

#### **Appendix C**

One indicator has failed due to Retained Duty System (RDS) appliances being off the run; otherwise all other indicators are being achieved.

#### **Appendix D**

This appendix only contains two years' worth of information. Data is considered robust when it covers three to five years. Individual incidents of fires and road traffic collisions (RTCs) are being looked at in terms of where performance is deemed to fail. Few water incidents occur and these are also being looked at individually.

## **Appendix E**

The Information Officer explained that within the tables the target figure is per 10,000 population, whilst the actual figure is the number of incidents that have occurred. The targets set for Telford & Wrekin Council for 2008/09 have proven to be overambitious and a more scientific approach will be taken to the target setting for 2009/10. There is a notable difference in the number of incidents per year between the Telford & Wrekin Council and Shropshire Council areas and this will be a focus of fire safety work next year.

There was no significant discussion in relation to Appendices F, G, H and I.

The ACFO referred back to Appendix A and suggested that in relation to BVPI 8 – Percentage of invoices paid within 30 days, the Committee may wish to consider reducing the number of days within which invoices must be paid, given the current economic climate.

The Treasurer suggested that the target could be reduced to 10 days but was unsure of how this could be converted into performance. The Treasurer also pointed out that it was important not to compromise sound financial practices. The ACFO then suggested, and the Committee agreed, that the target for BVPI 8 should remain the same but the organisation as a whole should be encouraged to ensure that invoices are paid as promptly as possible.

**Resolved** that the Committee:

- a) Note the new reporting style and content in respect of performance; and
- b) Having considered the information provided, agree that the format of future reports remain the same

## **15 Summary of Progress within the Improvement Priorities and Core Business for 2008/09**

This report informed Members of progress by exception within the Improvement Priorities Programme for 2008/09 and included a presentation on the Core Business identified under the Core Value area, People.

The Programme Manager reported that Issue 8 on the Issue Log for Improvement Priorities remains open. This is due to a conflict of priorities with the Incident Reporting System (IRS) which feeds information to the Performance Management System (PMS).

The Assistant Chief Officer (ACO) gave a presentation on the Core Business identified under the Core Value area, People, to the meeting. A brief summary of the discussion generated from this presentation is given below.



Councillor Mellings asked what barriers were preventing the undertaking of Individual Performance Development Reviews (IPDRs) moving forward. The ACO explained that time is an issue, for example disturbances due to callouts. The duty systems are also an issue, particularly for RDS staff. The system has been modified for RDS staff so that they complete a questionnaire rather than each member of staff being interviewed. The Watch Manager checks the questionnaire and interviews staff when necessary. The issue of IPDRs is predominantly an RDS problem, although there are pockets of non-completion across the organisation.

**Resolved** that the Committee:

- a) Note the progress and any actions taken to manage the delivery of the Improvement Priorities that are slipping / failing; and
- b) Note the presentation on the Core Business included within the Core Value area, People.

## **16 Progress on the Corporate Equality Action Plan**

This report updated Members on the progress of the actions identified within the Corporate Equality Action Plan, which are monitored through the Directorate Business Plans.

The ACO explained that those actions, which were pre-existing and had been achieved, have now been removed from the Corporate Equality Action Plan. The actions marked as green in the appendix to the report have recently been completed.

Councillor Jones commented that a lot of work had been undertaken on the Action Plan and it appeared to be progressing well.

**Resolved** that the Committee note the progress on the actions in the Corporate Equality Action Plan

## **17 Financial Benchmarking – CIPFA Statistics**

This report advised Members of an analysis of Fire and Rescue Authorities financial statistics, commented on their value, and sought guidance over further investigations that might prove helpful.

Councillor Jones commented that SWFA appears to have a high expenditure on Corporate and Democratic Core and asked why this was. The Treasurer explained that the expenditure on this was not dependent on the size of the FRA with smaller authorities therefore appearing to be paying more as measured as a cost per 1,000 population.

Councillor Mellings commented that the figures show inputs but do not give an indication of outputs and wondered if there was scope to develop performance outcomes etc. The Treasurer responded that this was a weakness of the statistics and that it might prove difficult to come up with defined end products for some of the expenditure categories. The impact of the Integrated Risk Management Planning (IRMP) process, because it takes a much more comprehensive approach to service delivery issues, also makes it difficult to identify distinct outputs. However, there were a number of benchmarking initiatives being developed by the Audit Commission, CIPFA and interested authorities. These might prove more helpful than the statistics, although there may be some costs in taking part.

Councillor Jones suggested, and the Committee agreed, that the development of performance outcomes for comparison purposes should be looked at and brought back to the Committee.

**Resolved** that the Committee:

- a) Note the analysis;
- b) Note the ongoing shortcomings of the statistics; and
- c) Agree that further analysis be undertaken, in relation to performance outcomes

## **18 Annual Governance Statement Improvement Plan 2008/09 – Closure Report**

This report informed Members that the Fire Authority's current 'Annual Governance Statement (AGS) Improvement Plan' is being brought to a close, and provided a summary of the improvements that have been made to the Authority's control systems as a consequence. It also highlighted the need for those pieces of work that remain uncompleted to be included in the new Improvement Plan that will be created as a result of the Statement on Accounts in July 2009.

The Programme Manager explained that Improvement ID 4 will not go into the 2009/10 AGS Improvement Plan, if completion is achieved in April 2009. He also pointed out that Improvement ID 8 on page 4 of the report is actually Improvement ID 7.

**Resolved** that the Committee note:

- a) That the AGS Improvement Plan for 2008/09 is being brought to a close;
- b) The improvements made to the Fire Authority's system of internal control as a result of this Improvement Plan; and
- c) That, if not completed by June 2009, the unfinished work streams, from this Plan, will be included in the AGS Improvement Plan for 2009/10

## 19 Timetable for Annual Governance Statement

This report informed Members of the process that will be put in place to ensure the Authority's Annual Governance Statement (AGS) is ready for inclusion in the Final Accounts for 2008/09.

**Resolved** that the Committee agree the proposed Annual Governance Statement timetable, as detailed in paragraph 5 of the report

## 20 Local Government Act 1972

**Resolved** that the public be excluded from the meeting for Agenda Item 21 on the grounds that it involves the likely disclosure of information, which the Government has directed should, for the time being, be kept confidential.

## 21 Confidential Minutes

Members received the confidential minutes of the meeting of the Audit and Performance Management Committee, held on 27 November 2008.

**Resolved** that the confidential minutes of the meeting of the Audit and Performance Management Committee, held on 27 November 2008, be approved and signed by the Chair as a correct record

The meeting closed at 6.55 pm

Chair.....

Date.....

## **Proposed Constitution Audit and Performance Management Committee**

### **Quorum - 4**

### **Chair**

The Chair of the Committee shall be elected from a member of the largest opposition group.

### **Members - 7**

June Drummond (Cons)  
David Gibbon (Cons)  
John Hurst-Knight (Cons)  
Jean Jones (Lab) **(Chair)**  
Terry Kiernan (Cons)  
Clive Mason (Lab)  
Chris Mellings (Lib Dem)

Members of the Fire Authority's Strategy and Resources Committee are precluded from sitting on the Audit and Performance Management Committee and vice versa.

### **Meeting Dates**

#### **2009**

12 March 2009

4 June 2009 – To be re-arranged in July, if possible, because of clash with  
Shropshire Council elections

10 September 2009

26 November 2009

All meetings take place at 5.00 pm in the Conference Room at Brigade Headquarters, unless otherwise advised.

## **Statement of Purpose**

### **Audit\***

To provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the Fire Authority's financial and non-financial performance to the extent that it affects the Fire Authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process

### **Performance Management**

To oversee the process of assessing progress toward achieving the Fire Authority's predetermined goals, as set out in the Corporate Plan. The Committee's role involves building on that process, adding the relevant communication and action on the progress achieved against the predetermined goals.

### **Audit Core Functions\***

To consider the effectiveness of the Fire Authority's risk management arrangements, the control environment and associated anti-fraud and anti-corruption arrangements

To seek assurances that action is being taken on risk-related issues identified by auditors and inspectors

To be satisfied that the Fire Authority's assurance statements, including the Annual Governance Statement, properly reflect the risk environment and any actions to improve it

To approve, but not direct, the internal audit strategy and audit plan and to monitor performance against the plan

To review summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary

To receive the annual report of the Head of Internal Audit

To consider the reports of external audit and inspection agencies

To ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted

To review the financial statements, external auditor's opinion and reports to Members, and monitor management action in response to the issues raised by external audit

\* As recommended in The Chartered Institute of Public Finance and Accountancy publication 'Audit Committees Practical Guidance for Local Authorities'

## Terms of Reference

The Committee will review at least annually, and more frequently, if changes are required sooner, its terms of reference to ensure that they are up-to-date, and make recommendations for change to the Fire Authority.

The Committee will consider and approve its annual Work Plan.

In order to carry out its purpose and core functions the Committee will consider, monitor, review and, as appropriate, approve:

- Any proposals for the revision of the Service Level Agreement with Internal Audit
- The Annual Audit Plan
- Revisions to the annual audit plan, as advised by the Head of Internal Audit and agreed by the Treasurer
- The Head of Internal Audit's Annual Report and opinion on the Fire Authority's framework of internal controls
- Half-yearly reports from the Risk Management Group on the work completed by Internal Audit and the progress made in implementing recommended actions
- Reports on Internal Audit special investigations, including frauds, and consideration of recommendations for strengthening internal controls
- A report on the review of the adequacy of the Fire Authority's corporate governance arrangements
- The annual review report on the Fire Authority's Code of Corporate Governance
- The Fire Authority's Annual Governance Statement
- Annual review and re-affirmation of the Fire Authority's Anti-Fraud and Corruption Policy
- Annual review and re-affirmation of the Fire Authority's Brigade Order on Reporting of Illegality and Malpractice (Whistleblowing)
- The report from the Audit Commission on the three-yearly review of the effectiveness of Internal Audit

- The External Auditor's Work Plan, including comments on the scope and depth of external audit work, considering whether it gives value for money
- The Fire Authority's draft Statement of Accounts before submission to the Fire Authority for approval, or, if it is not practicable for the Committee to consider and comment upon the draft Statement, it will ensure that the Fire Authority considers and comments upon the draft Statement prior to approval
- The External Auditor's Management Letter and Use of Resources Judgement
- The Annual Governance Report from the External Auditor following completion of the annual audit of the accounts
- The annual report 'International Standard on Auditing (ISA) 260' of the District Auditor to those charged with governance. The Chair of the Committee will sign the Letter of Representation annually on behalf of those charged with governance (as per authority delegated by the Fire Authority on 19 July 2006).
- Monitoring reports on implementation of the Corporate Plan
- Monitoring reports on the Brigade Service Objectives
- Monitoring reports on the Brigade performance indicators
- The report on the contents of the Fire Authority's Annual Report on the previous years' performance
- Progress reports on the Equality and Diversity Steering Group Action Plan
- Progress reports on the Corporate Equality Action Plan
- Monitoring reports on the implementation of Best Value Reviews
- Customer relations issues and monitoring reports on complaints and compliments
- Reports on the Audit Commission's assessment frameworks, such as Comprehensive Area Assessment, in order to maintain an awareness of the most current regimes

The Committee will consider, investigate (where appropriate), and report upon, any other matter within its remit, referred to it by the Fire Authority, the Chief Fire Officer, the Treasurer or the Monitoring Officer.

## **Powers**

The Audit and Performance Management Committee will:

- Have no delegated powers but can require relevant officers to attend any meeting, where such attendance would be expedient to the work of the Committee
- Have the power to meet privately and separately with the Head of Internal Audit and/or with the External Auditor, independent of the presence of those officers with whom the auditors must retain a working relationship



## **Current Constitution Audit and Performance Management Committee**

### **Quorum - 4**

### **Chair**

The Chair of the Committee shall be elected from a member of the largest opposition group.

### **Members - 7**

June Drummond (Cons)  
David Gibbon (Cons)  
John Hurst-Knight (Cons)  
Jean Jones (Lab) **(Chair)**  
Terry Kiernan (Cons)  
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Chris Mellings (Lib Dem)

Members of the Fire Authority's Strategy and Resources Committee are precluded from sitting on the Audit and Performance Management Committee and vice versa.

### **Meeting Dates**

#### **2009**

12 March 2009  
June 2009 – To be confirmed  
10 September 2009  
26 November 2009

All meetings take place at 5.00 pm in the Conference Room at Brigade Headquarters, unless otherwise advised.

### **Terms of Reference**

To monitor the Fire Authority's involvement in the West Midlands Regional Management Board and implementation of the Board's objectives

To monitor implementation of the Comprehensive Performance Assessment Improvement Plan

To monitor implementation of Best Value Reviews

To monitor and review the Brigade Service Objectives

To monitor Brigade performance indicators

To consider customer relations issues and monitor complaints and compliments

To review the effectiveness of the system on internal control

To present an Annual Governance Statement with any recommendations to the Authority, at least once a year

To monitor corporate governance issues and specifically the Authority's Code of Corporate Governance

To approve the contents of the Annual Report

To investigate and report upon any other matter specifically referred to the Committee by the Authority

### **Audit Functions**

To provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the Authority's financial and non-financial performance to the extent that it affects the Authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process

To approve, but not direct, the internal audit strategy and audit plan and monitor performance against the plan

To review summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary

To consider the reports of internal and external audit and inspection agencies and monitor management action in response to the issues raised

To consider the effectiveness of the Authority's risk management arrangements, the control environment and associated anti-fraud and anti-corruption arrangements and to seek assurances that action is being taken on risk related issues identified by auditors and inspectors

To ensure that there are effective relationships between external and internal audit and other relevant bodies and that the value of the audit process is actively promoted