

**Minutes of the Meeting of  
Shropshire and Wrekin Fire and Rescue Authority  
Audit and Standards Committee  
Held in the Sycamore Room, Headquarters, Shrewsbury  
On Monday, 2 February 2026 at 2.00 pm**

**Present:**

Councillors Bentley, Clayton, Handley, Hannington, Kerr, Radford and Walmsley

**Officers**

Simon Hardiman	Chief Fire Officer	CFO
Jacqui Dungey	Section 151 Officer	S151O
Anthea Lowe	Clerk and Monitoring Officer	Clerk
Joanne Coadey	Head of Finance	HoF
Jo Pritchard	Executive Support Officer	ESO

**External Bodies**

Richard Anderson	Grant Thornton (External Audit)	EA
Elliot Baker	Grant Thornton (External Audit)	EA

**1 Apologies for Absence**

Assistant Chief Fire Officer Marc Millward.

**2 Disclosable Pecuniary Interests**

None

**3 Public Questions**

None

**4 Statement of Accounts 2024/25  
For decision**

This report presented the completed Statement of Accounts for 2024/25 to the Committee for consideration and approval.

Provided to the committee to approve which were audited towards end of 2025 and complete with minor amendments around settlement disclosures. HofF opened discussion offering any questions but did not go through report in detail due to its length.

Councillor Walmsley queried the revaluation figure and where it has come from. HofF said it relates to the revaluation of the Telford site; we have been

noticing impairment losses year on year so it has to be reflected on the statement. Assets are now complete; there is a technical adjustment and this will level out into 25/26.

Councillor Kerr asked if we have a local code of corporate governance and an action plan. HoF confirmed our local code of corporate governance was released in 2016 which will be reviewed and will be put towards the fire authority. HoF confirmed we do have an action plan which is brought to the committee on a quarterly basis and one which is monitored through this committee.

Councillor Kerr also asked how risk is identified and asked for more detail. **HofF** has noted this and will pick this up later on in the year.

CFO also confirmed we will reflect this in our report.

Councillor Clayton observed there is not enough data to monitor the risks and asked if this was on a lower or higher level. CFO mentioned our community risk management plan. He said we have picked up the fact that we have a data warehouse to inform our decision making and how we're looking at making our data more useable. Anthea also confirmed we're making sure it's underpinned by our new IT rota.

HofF confirmed our reporting does pick up the data and is working on it to be more streamlined going forward.

Councillor Kerr mentioned unmarked reserves. HofF mentioned some are based on actual spends, others will need to be reviewed and we have asked the S&R committee to adjust to suit.

**Resolved unanimously that the Committee:**

- a) Approve the Statement of Accounts 2024/25 and the Annual Governance Statement 2024/25 (subject to final auditor amendment); and
- b) Delegate final amendments following completion of the audit to the Head of Finance, in consultation with the Chair of the Committee

## **5 External Audit Audit Findings Report**

Representatives of the External Auditors presented the Audit Findings for the year ended 31 March 2025.

*Page 4 (key responsibilities)*

Three categories of recommendations:

- 1) Statutory recommendations of Section 24,
- 2) Key recommendations where weaknesses are identified
- 3) Improvement recommendations

Page 6 (results of 24/25 work which is complete)  
Identified five weaknesses with five recommendations.  
Identified 8 improvement recommendations.

*First weakness (culture and leadership)*

After a significant staff turnover in 24/25, key recommendation is to continue using external partners and engaging with external auditors. CFO will be responsible that all actions will be fulfilled whilst we continue through our cultural transformation program. CFO confirmed we've held a middle managers training day who are all a key element of the organization along with workshops for members to be included in the cultural transformation.

We're looking reset standards and expectation. We have also agreed at the end of 2025 that we'll hold quarterly meetings with Richard and Eliot to keep them updated.

Chair asked about reassurance from HMI. **CFO** will pick this up later.

Councillor Radford asked how this is reflected through the middle managers. **CFO** will provide a reflection piece.

Councillor Kerr asked about data collection. CFO mentioned SFRS staff survey which will bring in data for us to monitor.

Councillor Radford mentioned about the difficulty in gathering ethnicity data from a survey and why so many people prefer not to answer this type of question. It was agreed individuals needed to be educating on *why* they are being asked such a question.

Anthea suggested some maybe reluctant to answer such a question as historically they've never been asked before.

CFO confirmed we are in a far better place than we were a few years ago.

Councillor Radford says there's value in mapping this out first prior to the cultural transformation.

CFO mentioned we will bring a performance report every quarter which, in the future, will go to the new performance and scrutiny meeting.

Councillor Clayton suggested that individuals should know *where* and *how* the information will be used.

*Second weakness P29*

It has been identified that payments have not being recorded and it was recommended that we should keep a complete audit trail of significant payments.

Clerk confirmed that we're making progress with this and that it is in draft form with documents to underpin it all for the next meeting.  
Work is well underway with recommendations ready for the next meeting. It will be clear it complies with the statutory compliance.

*Third weakness P30*

This relates to statutory officers being limited in 24/25 and it is recommended there is a follow up in 25/26. Decision for FA to strengthen FLA which is now paying dividends with relationships. We have expedited the Section 151 Officer recruitment. 20<sup>th</sup> April is a date to review of SLA.

*Fourth weakness P31*

This relates to arrangements regarding conflicts of interest. Insufficient safeguards have been put in place. Key recommendations are to update conflicts of interest policy and to ensure individuals are formally excused from a decision making process. Anthea says it will be full documentation reporting back to committee.

*Fifth weakness P41*

This relates to 23/24 HMI inspection. Fire Authority has created a comprehensive action plan. CoC remains open with further improvements still needed to complete. Auditors acknowledged time is needed to improve such matters. The key recommendation is around enhancing the quality of progress reporting, influencing robust evidence and improving public documentation to strengthen transparency.

CFO confirms HMI will come back to the Authority on their next inspection to make sure things are improving. Continue to monitor progress with content being reviewed through A&S committee. The report is now with Performance and Scrutiny as a standing agenda item. Nothing is signed off without scrutiny.

We have three independent person roles to sit on scrutiny and we will be recruiting soon. Report will be coming through to FA to ratify appointments. The AFI action plans have been created and performance champions have been created.

Improvement recommendations:

- 1: relates to an up-to-date strategy.
- 2: relates to comprehensive savings plans which are in place.
- 3: relates to slippage of financial performance and improving capital program
- 4: strengthening of internal audit work
- 5: improving governance arrangements of financial reporting.
- 6: updating the employee code of conduct
- 7: ?
- 8: updating contracts

Richard passed his thanks to the committee for their help and cooperation.  
Proposer: Councillor Radford  
Seconder: Councillor Hannington  
Confirmed: All

*Updated audit findings report*

P6: expecting an unqualified opinion on statements with a final review of accounts.  
P38 and 41: a couple of audit adjustments  
P50: highlighted considerations  
P51: proposed fee subject to agreement with PSA and management  
P58: ??

Councillor Walmsley noted that on page 15 of audit report there is an overview of audit risks. Richard confirmed their financial statement audit risks confirms this observation.

**Resolved that the Committee note the report.**

**5a Letter of representation**

The Chair of the Standards, Audit and Performance Committee, Chief Fire Officer and Treasurer (in accordance with the authority delegated to them by the Fire Authority at its meeting on 13 February 2012) will then sign the Letter of Representation for the year ended 31 March 2025, as required by External Audit.

The meeting closed at 14.55.

**Chair** \_\_\_\_\_

**Date** \_\_\_\_\_