

**Minutes of the Meeting of
Shropshire and Wrekin Fire and Rescue Authority
Audit and Standards Committee
Held in Oak Room, Headquarters, Shrewsbury
On Wednesday, 22 April 2026 at 1.30 pm**

Present:

Councillors Bentley, Coleman, Handley (Chair), Kerr and Walmsley

Officers

Marc Millward	Assistant Chief Fire Officer (Corporate Services)	ACFO
Mark Price	Temporary Assistant Chief Fire Officer (Service Delivery)	T/ACFO
Joanne Coadey	Head of Finance	HoF
Jacqui Dungey	Section 151 Officer	S151 Officer
Emma Harvey	Solicitor, Telford & Wrekin Council	Solicitor
Lynn Ince	Executive Support Team Leader	ESTL

External Bodies

Richard Anderson	Engagement Lead - Grant Thornton
Chris Green	Head of Internal Audit, WIASS
Sam Grove	Internal Auditor, WIASS

1 Apologies for Absence

Councillors Hannington and Radford

2 Disclosable Pecuniary Interests

None

3 Public Questions

None

4 Member Questions

None

5 Non-Exempt Minutes

5a 16 December 2025

Resolved that the minutes of the Audit and Standards Committee, held on 16 December 2025 be agreed and signed by the Chair.

5b 2 February 2026

Resolved that the minutes of the Extraordinary Audit and Standards Committee, held on 2 February 2026 be agreed and signed by the Chair.

6 Pension Board Minutes 27 January 2026

The Committee was asked to note that due to recent changes in the Executive Leadership Team, the Pension Board is now chaired by Marc Millward, Assistant Chief Fire Officer (Corporate Services).

Resolved that the Committee note the minutes of the Pension Board meeting held on 27 January 2026.

7 Committee Governance

7a Committee Terms of Reference

This report asked Members to consider the Terms of Reference of the Audit and Standards Committee, following the annual review conducted by officers.

Resolved that the Committee

- a) Having reviewed the Terms of Reference for the Audit and Standards Committee;
- b) Does not consider any further amendments to the Terms of Reference to be necessary; and
- c) Recommends the Terms of Reference, as attached at the Appendix to the report, to the Fire Authority for agreement.

7b Review of Member Role Descriptions

This report asked Members to review the Role Descriptions for the Chair and Vice-Chair of the Audit and Standards Committee

Resolved that the Committee

- a) Having reviewed the Role Descriptions for the Chair and Vice-Chair of the Audit and Standards Committee;
- b) Does not consider any further amendments to the Role Descriptions to be necessary; and
- c) Recommends the Role Descriptions for the Chair and Vice-Chair of the Audit and Standards Committee, as attached at the Appendix to the report, to the Fire Authority for agreement.

7c Audit and Standards Committee Work Plan 2026/27

This report put forward the Audit and Standards Committee 2026/27 Work Plan for consideration and approval by Members.

Resolved that the Committee agreed that this report be deferred for consideration at the next meeting of the Audit and Standards Committee

8 Code of Corporate Governance 2025/26

This report gave the Committee an opportunity to make comment on the draft Code of Corporate Governance 2025/26 prior to it going forward to the full Fire Authority for consideration and formal adoption.

Contained at the Appendices to the report are two draft versions of the Code of Corporate Governance 2025/26. Option 1 is an up-to-date version of the Code of Corporate Governance based on the 2024/25 template. Option 2 is a revised and alternative version that is based on good examples used by other UK Fire and Rescue Services.

The ACFO (CS) presented the report and explained that, following a review of the format previously used for the Code of Corporate Governance, it was considered no longer appropriate for current use. Option 2, attached at Appendix B to the report, had therefore been developed as a more relevant and modern document, based on good practice across the sector. The Executive Leadership Team considered that the Code of Corporate Governance should be a forward-looking document for 2026/27, rather than 2025/26.

Councillor Kerr welcomed the revised version and the proposed changes. Councillor Walmsley commented that it appeared to be an improved document and asked how it had been developed. The ACFO (CS) explained that the layout was based on the format used by Telford & Wrekin Council and good practice across the sector.

Councillor Walmsley asked whether there was a formal review process for the Code. The S151 Officer explained that the document had been considered by the Service Management Team, providing a level of internal peer review. The ACFO (CS) added that the Code incorporated the purpose of the document and the responsibilities of Members. Chris Green advised that organisational assurance formed part of internal audit work and that the Code could be reviewed as part of this process.

Councillor Kerr asked how the Code of Corporate Governance, the Annual Governance Statement and the Annual Governance Statement Improvement Plan linked together. The HoF explained that the Annual Governance Statement and associated Improvement Plan related to internal controls required as part of the Final Accounts. The Code of Corporate Governance was issued by the Chartered Institute of Public Finance and Accountancy.

Resolved that the Committee

- a) Having made comment on the draft Code of Corporate Governance 2025/26, attached at the Appendix to the report;

- b) Approve the recommendation to choose Option 2 as the draft 2026/27 Code of Corporate Governance;
- c) Forward the draft Code, without amendment, to the Fire Authority for formal consideration and formal adoptions; and
- d) Agree that Internal Audit will review the Code of Corporate Governance at a future date.

9 Annual Governance Statement 2024/25 Improvement Plan

This report summarised the progress made to date against the improvements contained in the Improvement Plan, following approval of the Annual Governance Statement (AGS) 2024/25.

The HoF presented the report and advised that its purpose was to monitor progress against the Annual Governance Statement Improvement Plan.

Councillor Walmsley asked about the target completion dates set out in the report. The HoF explained that some actions were ongoing and that the target dates would be reviewed as part of the 2025/26 Annual Governance Statement and carried forward, if necessary.

Resolved that the Committee has considered and noted the progress made on the Annual Governance Statement 2024/25 Improvement Plan.

10 External Audit: Audit Plan

This report informed the Committee of the proposed external audit plan for 2025/26.

Resolved that the Committee have considered and noted the proposed External Audit plan for 2025/26.

11 Statement of Accounts 2025/26: Review of Accounting Policies

This report presented the accounting policies to be used in the production of the Fire and Rescue Authority's Statement of Accounts 2025/26, for consideration and approval. The report also stated the areas of estimation uncertainty to the Committee, and what is done to mitigate the risks around this uncertainty.

The HoF presented the report and advised that it was considered best practice for those charged with governance to review and approve the accounting policies to be applied when preparing the financial statements, prior to the meeting at which the Statement of Accounts would be approved.

The changes to the existing policies, which reflected updates to the financial years and codes of practice, were shown in the Appendix to the report, with deletions marked as struck through and additions shown in bold italics. In

addition to these changes, two new accounting policies had been added relating to leases and the valuation of land and property.

The HoF also highlighted the issue of estimation uncertainty disclosures, which related to circumstances where an authority had incomplete or imperfect information that would only be clarified by future events. The Authority had two major areas of estimation uncertainty, relating to the valuation of property, plant and equipment (PPE) and actuarial valuations of pension liabilities. To mitigate the risk of material adjustment in future financial years, the Authority engaged the services of experts to produce these estimates, as detailed on page 3 of the report.

Resolved that the Committee

- a) Approve the accounting policies, prior to the presentation of the Statement of Accounts 2025/26; and
- b) Note the risks associated with estimation uncertainty within the financial statements, and how they are mitigated.

12 Internal Audit

12a Internal Audit Progress Report

This report provided the Committee with a progress update on delivery of the annual internal audit plan, the results of which will be used to form the annual opinion on the Service's framework of internal control, risk management, and governance.

Chris Green presented this report and talked through the progress as set out in the Appendix to the report. He also advised that the table on page 2 of the report sets out the audits from 2025/26 that it is proposed should be moved to the 2026/27 audit programme which will have associated cost changes.

Resolved that the Committee

- a) Approve the amendments to the Internal Audit Plan for 2025/26; and
- b) Note the Internal Audit Progress Update.

12b Internal Audit Plan 2026/27

The purpose of this report was to present the 2026/27 Internal Audit Plan for board approval in compliance with the Global Internal Audit Standards.

Sam Grove presented the report and explained that the proposed Internal Audit Plan for 2026/27 had been discussed and agreed with the Authority's Service Management Team, including the S151 Officer, on 26 March 2026. The proposed audit programme provided for a total of 96 audit days, including support days and management of delivery.

The Committee was asked to consider and approve the proposed Plan, with or without amendment. This provided Members with an opportunity to contribute to the work programme and suggest areas where audit resources may be required, under the direction of the S151 Officer and within the finite resources available. The Plan provided a framework for internal audit work and was therefore flexible and adaptable to a changing risk profile.

Resolved that the Committee approve the Internal Audit Plan for 2026/27 without amendment.

12c Internal Audit Strategy, Charter and Mandate

The purpose of this report was to meet the requirements of the new Global Internal Audit Standards by presenting, for approval, an Internal Audit Strategy, and updated Charter, including a mandate.

Chris Green presented the report and explained that the new Global Internal Audit Standards required internal audit services to formally adopt a Strategy setting out their vision, strategic objectives and initiatives. The proposed Strategy was attached at Appendix 1 to the report. As part of developing the Strategy, the existing Internal Audit Charter had been updated to ensure alignment with the new Global Internal Audit Standards, including the addition of a mandate. The updated Charter was attached at Appendix 2 to the report.

The Strategy set out the purpose, vision and strategic objectives for Internal Audit, together with key performance indicators to assess its performance. This would be supported by consistent and formal feedback from the Client Officer Group and Audit Committees.

The Charter set out the purpose of internal audit, the scope of its activities and its right of access to information necessary to complete internal audit work. The Mandate formed an integral part of the Charter and clearly stated the duties of the Authority in relation to internal audit.

Councillor Clayton asked how changes to regulations were monitored and when the potential risks arising from those changes were taken into account. Chris Green advised that Internal Audit undertook ongoing horizon scanning and explained that there was a lengthy process for changes to be made to auditing standards.

Resolved that the Committee approve the Internal Audit Strategy, Charter and Mandate, as attached at the Appendices to the report.

13 Anti-Fraud, Bribery and Corruption Strategy

This report presented the annual review of the Fire and Rescue Authority's Anti-Fraud, Bribery and Corruption Strategy for consideration and approval.

The s151 Officer presented this report and explained that this ties in with supporting policies within the Service. The Strategy will be published and promoted across the Service after agreement by the Committee.

Resolved that the Audit and Standards Committee approve the 2026/27 Anti-Fraud, Bribery and Corruption Strategy for publication.

14 Corporate Risk Management Summary

This update was for the Fire Authority's Audit and Standards Committee. It gave a clear picture of the main risks that could affect how the fire service operates and serves the community. The report also provided advance information of the review of Corporate Risk Management being conducted by Internal Audit services.

The ACFO (CS) presented the report and outlined the Risk Register attached at the Appendix to the report.

It was noted that the financial risk score had increased from 8 to 12 as a result of matters including the budget settlement. Councillor Kerr requested that future reports show changes to both impact and likelihood scores.

Risk 6 had increased from 9 to 16 due to issues relating to training facilities.

Risk 7 had increased from 8 to 20 in relation to both impact and likelihood, due to staff absences and/or vacancies. It was also noted that environmental risks linked to Risk 6 would be reviewed, which was expected to reduce the level of risk.

Councillor Kerr asked whether this would be reported to the next meeting. The ACFO (CS) advised that he proposed providing access to a live Risk Register in future.

Internal Audit had identified the need to make improvements in relation to risk tolerances and risk appetite, and to move away from a static register based on broad themes towards a more detailed risk-based approach. For example, Risk 7 comprised a number of constituent parts, including health and safety.

Councillor Kerr noted that cybersecurity was scored at 25 on Shropshire Council's Risk Register, whereas it was rated as medium on the Service's Risk Register. The ACFO (CS) advised that Internal Audit had identified the need to clarify how low, medium and high risks were determined and to move away from generic risk descriptions.

Councillor Clayton referred to the lower potential impact and the existence of fallback systems that did not rely on digital infrastructure. Councillor Walmsley commented that the Register should include mitigation activities for each risk.

Councillor Kerr referred to Operation Yellowhammer and the increased risk relating to fuel, which was considered by the Local Resilience Forum. The

CFO advised that this was not currently scored as a corporate risk, as it was managed at departmental level.

Councillor Clayton asked whether the environmental risk score was primarily due to the training centre. The CFO advised that this related to the building site and that mitigation would be sustainable.

Councillor Walmsley noted that five out of the eight risks were rated as unacceptable and asked for a timeline for addressing them. The ACFO (CS) advised that the management response would be finalised before being presented to the Service Management Team and the Fire Authority. Councillor Walmsley also asked about the visibility of timelines and action plans. The ACFO (CS) confirmed that this was an Internal Audit recommendation and that this information would be reported to Members in future. Councillor Kerr also requested that residual risk scores be included in future reports.

Resolved that the Committee has considered, commented on, and noted the contents of the report:

15 Member Training and Development 2026/27

This report updated the Committee on agreed and proposed Fire Authority Member training and development activity for 2026/27.

Resolved that the Committee note and agree the scheduled and proposed Member training and development activity for 2026/27.

The meeting closed at 2.55 pm

Chair _____

Date _____