



HEREFORD & WORCESTER Fire and Rescue Authority

Audit Committee

AGENDA

Thursday 7 October 2010

10.00 am

Conference Suites 2 & 3

Headquarters

2 Kings Court

Charles Hastings Way

Worcester

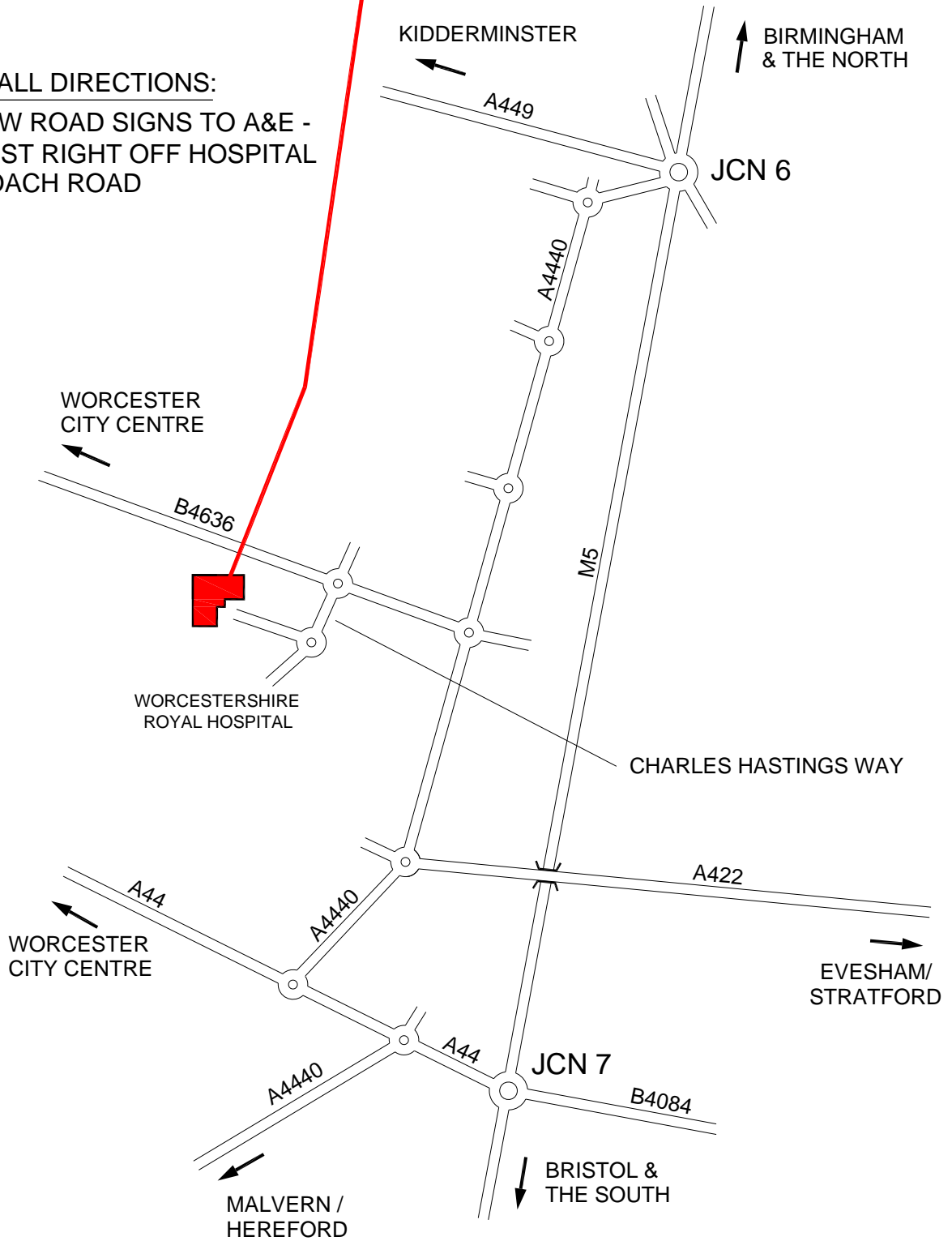
WR5 1JR



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HEREFORD & WORCESTER FIRE AND RESCUE SERVICE
HEADQUARTERS
2 KINGS COURT
CHARLES HASTINGS WAY
WORCESTER. WR5 1JR
TEL: 0845 12 24454

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FOLLOW ROAD SIGNS TO A&E -
HQ FIRST RIGHT OFF HOSPITAL
APPROACH ROAD



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- A reasonable number of copies of agenda and reports relating to items to be considered in public must be made available to the public attending the meetings of the Authority and Committees.

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WELCOME AND GUIDE TO TODAY’S MEETING

These notes are written to assist you to follow the meeting. Decisions at the meeting will be taken by the **Councillors** who are democratically elected representatives and they will be advised by **Officers** who are paid professionals. The Fire and Rescue Authority comprises 25 Councillors and appoints committees to undertake various functions on behalf of the Authority. There are 19 Worcestershire County Councillors on the Authority and 6 Herefordshire Council Councillors.

Agenda Papers

Attached is the Agenda which is a summary of the issues to be discussed and the related reports by Officers.

Chairman

The Chairman, who is responsible for the proper conduct of the meeting, sits at the head of the table.

Officers

Accompanying the Chairman is the Chief Fire Officer and other Officers of the Fire and Rescue Authority who will advise on legal and procedural matters and record the proceedings. These include the Clerk and the Treasurer to the Authority.

The Business

The Chairman will conduct the business of the meeting. The items listed on the agenda will be discussed.

Decisions

At the end of the discussion on each item the Chairman will put any amendments or motions to the meeting and then ask the Councillors to vote. The Officers do not have a vote.

Agenda

Members

Mr D Prodger MBE, (Chair), Mrs L Duffy, (Vice-Chair), Mrs L Eyre, Mr D Greenow, Mrs G Hopkins, Mrs F Oborski, Mr C T Smith, Mr J Thomas, Mr P Watts and Mr G Yarranton.

	Pages
1. Apologies for Absence To receive any apologies for absence.	
2. Named Substitutes To receive details of any Member of the Authority nominated to attend the meeting in place of a Member of the Committee.	
3. Declaration of Interests (if any) The Members' Code of Conduct requires Councillors to declare any interests against an Agenda item, the nature of an interest and whether the interest is personal or prejudicial. If a Councillor has a personal interest, they must declare it but can stay, take part and vote in the meeting. If a Councillor has a prejudicial interest then they must declare what that interest is and leave the meeting room for the duration of the item. This item allows the Chairman to invite any Councillor to declare an interest in any of the items on this Agenda.	
4. Confirmation of Minutes To confirm the minutes of the meeting held on 30 June 2010 and the Extraordinary meeting held on 7 September 2010 (copy attached).	1 – 6
5. Governance Review – changes to the Audit Committee's Terms of Reference To inform the Audit Committee of the amended terms of reference, as approved by the Authority on 28 September 2010.	7 - 10
6. Internal Audit Update To provide an update on Internal Audit Activities since the Audit Committee meeting on 5 May 2010.	11

7. External Audit Update	
To brief the Committee on the Government's proposals to abolish the Audit Commission.	12 - 16
8. Quarterly Risk Management Update	
To inform the Audit Committee of Corporate Risk Management activity including the Strategic Risk Register arrangements that will be presented to the Fire and Rescue Authority (FRA) in December 2010.	17 - 19
9. Statement of Accounts 2009-10 Post Balance Sheet Event	
To advise Members of an additional note to the Accounts.	20 – 23
Glossary	24 - 27

Please note that these Minutes will remain as a draft until formally confirmed as a correct record at the next meeting of the Audit Committee and signed by the Chairman.

Audit Committee

2.30 pm Wednesday 30 June 2010

Headquarters, 2 Kings Court, Charles Hastings Way,
Worcester WR5 1JR



Present: Mr D Prodger, MBE (Chairman)
Mrs L Duffy, Mrs G Hopkins and Mr J Thomas.

1. Apologies for Absence

Mr C Smith

2. Named Substitutes

None

3. Declarations of Interest

None

4. Confirmation of Minutes

RESOLVED that the minutes of the meeting of the Audit Committee held on 26 May 2010 be confirmed as a correct record and signed by the Chairman.

5. Code of Corporate Governance and Annual Governance Statement

The Clerk told the Committee that the Fire and Rescue Authority (FRA) was required to review its arrangements for Governance on an annual basis and to publish an Annual Governance Statement by 30 June 2010.

She told the Committee that the purpose of the Statement was to inform how the Authority:

- i. Identified its obligations and objectives
- ii. Identified tasks to achieve those objectives
- iii. Established controls to manage risks
- iv. Ensured the controls are working effectively

The meeting noted that the Statement formed part of the assurances that surround the overall arrangements for corporate governance and although the document would be published with the Statement of Accounts, best practice was to consider it separately.

The Clerk proposed amendments to the Annual Governance Statement notified to Members and published on 22 June, as follows:

Bullet number 7 in paragraph 4.1 to read:

“Additionally during 2009/10 the FRA has been subject to an extensive external review of its performance and use of resources, by the Audit Commission.”

Paragraph 4.3 has been replaced with:

“In view of events surrounding the retirement of the outgoing Chief Fire Officer the Authority has been in close liaison with its External Auditor in order that Members receive an independent view of the matter. The External Auditor has informed the Authority that he is minded to report on the issues surrounding those events, including the effectiveness of any relevant governance and internal control arrangements. At this stage the Authority’s Deputy Monitoring Officer, in consultation with the External Auditor, has reviewed the events to determine if any significant and fundamental gaps in governance or internal control arrangements need to be addressed by the Authority as a matter of urgency, prior to the completion of the External Auditor’s report. Neither the Deputy Monitoring Officer nor the External Auditor has identified any governance or internal control processes that require immediate attention by the Authority. However, the matter is still under review by the External Auditor who will submit a report to the Authority in due course.”

She told the Committee that there were ongoing issues regarding the outgoing CFO and that following investigation of this matter the governance arrangements may need to be amended/reviewed. The Committee heard that this was an isolated incident and that otherwise the Authority’s governance arrangements worked well.

RESOLVED that the Audit Committee approve the Code of Corporate Governance, Annual Governance Statement (as amended) and Supporting Evidence.

6. Statement of Accounts 2009/10

The Treasurer presented the Statement of Accounts 2009/10 to the Committee and recommended them for approval. He directed the Members to the Treasurer’s Personal Assurance Statement which he had signed on page 6 and asked them to note his comment regarding “Law and Regulations, which addressed the position regarding the outgoing CFO. This position was also reflected in the Income and Expenditure Account on page 15 and in the Notes to the Accounts (Note 32: Provision and Note 33: Contingent Asset).

The Treasurer brought the following points to the attention of the Committee:

- the Balance Sheet on page 17, signed by the Treasurer, showed fixed assets of £37.888m and net current assets of 2.606m;
- the Authority was required (S5, LGA 1986) to maintain a separate account of expenditure on publicity, which was £42,880 (paragraph 2, page 19);
- the total expenditure on Members' allowances (£59,225.24) was detailed on page 20;
- new disclosures required for payments to Senior Officers were shown on page 21;
- information required regarding Council Tax debtors and creditors was given on page 28 (paragraphs 18 and 19);
- accounting details on retirement benefits and pension funds was provided on pages 31 and 32 and the income and expenditure account for the Firefighters' Pension Fund was detailed on page 40; and
- the accounts showed £1.194m for earmarked reserves, listed on page 36, which the Treasurer considered to be an appropriate amount.

RESOLVED that the Statement of Accounts 2009/10 be approved.

7. Annual Governance Report 2009/10

Mr Grant Patterson presented the Audit Commission's Annual Governance Report to the Hereford & Worcester Fire and Rescue Authority.

He told the Committee that the accounts had been received earlier than last year and there was a significant improvement from last year; he thanked the Treasurer and his team.

Mr Patterson said that the Audit for 2009/10 had not been completed because the period for public comment had not expired and because the investigation into the retirement of the Chief Fire Officer had not been completed. In planning the Audit, key areas of judgement and audit risk had been identified and listed in Table 1. The matters of governance interest were listed in paragraph 18, and were:

- The contingent asset in respect of the potential liabilities of the constituent authorities in the matter of the outgoing Chief Fire Officer;
- The Firefighters' Pension Funds statements; and
- The new accounting requirements for council tax debtors and creditors.

Mr Patterson said that the Commission would be seeking confirmation that arrangements are in place to prevent any conflict arising between the Treasurer's position with the Authority and his position as Director of Finance with Worcestershire County Council as part of the Treasurer's letter of representation to the Commission.

The Committee thanked the Audit Commission and the Authority's finance team for the completion of the accounts and the Governance Report as presented.

RESOLVED that the Annual Governance Report 2009/10 be noted.

8. The Role of the Head of Internal Audit

Mr Gordon Smith, Chief Internal Auditor, updated the Committee on the draft CIPFA Statement on the Role of the Head of Internal Audit.

RESOLVED that the Audit Committee:

- i) notes the direction of travel within the document published by the Chartered Institute of Public Finance Accountancy (CIPFA);***
- ii) supports the participation of the Authority's internal audit service provider (Worcestershire County Council) in the public consultation on the draft CIPFA statement;***
- iii) authorises the Authority's Internal Audit Service to respond to the consultation on behalf of the Authority; and***
- iv) approves the proposed arrangements for dealing with the Statement in future years (if required).***

The meeting finished at 3.45 pm.

Signed.....
Chairman

Date.....

Please note that these Minutes will remain as a draft until formally confirmed as a correct record at the next meeting of the Audit Committee and signed by the Chairman.

Extraordinary Meeting of the Audit Committee

9.00 am Tuesday 7 September 2010

**Headquarters, 2 Kings Court, Charles Hastings Way,
Worcester WR5 1JR**



Present: Mr D Prodger, MBE (Chairman)
Mrs L Duffy, Mrs G Hopkins, Mr C Smith and Mr J Thomas.

1. Apologies for Absence

None

2. Named Substitutes

None

3. Declarations of Interest

None

4. Review of Committee Structure

The Clerk thanked all of the Committee Members for making it to the Extraordinary meeting at 9.00 am. She said that the purpose of the Extraordinary meeting was to give the Audit Committee the opportunity to consider proposals for the review of the Authority's Committee Structure and to make recommendations to the Authority Meeting on 28 September.

The Meeting heard that the review of the committee structure was the first tranche of an overall review of the Authority's governance arrangements. A Governance Review Working Group, of which the Committee Chairman was also a member, had met on 4 February, 5 May and the 18 August to progress the review. The Standards Committee (23 April) and the Audit Committee (26 May) had been updated on the progress of the Review and Group Leaders had considered and approved the revised Committee Structures and Terms of Reference on 6 September 2010.

The Clerk told the Meeting that the most substantive concern which had arisen was the separation of policy review from budget policy into the Best Value, Policy and Performance Committee (7 Members) and the Budget Committee (11 Members) respectively. It was proposed to merge these functions into a single 11 Member Committee, Policy and Resources.

The Review also addressed the delegation of functions from the Authority to the Chief Fire Officer and to Committees and proposed to expand this by delegating certain procurement and land management issues to the Policy and Resources Committee. It was further proposed to include certain human resource functions to enable feedback on these into a Member forum. These proposals were reflected in the draft terms of reference for the Policy and Resources Committee.

The Meeting welcomed the proposal to increase the Audit Committee from 5 Members to 7 and considered the revised terms of reference for the Appointments Committee.

The Committee noted that the proposals for review would be considered by the Authority on 28 September and, if approved, the Authority would also appoint Members to the revised Committees at that Meeting.

The Audit Committee welcomed in principle the proposals for revised Committee structures and the expanded terms of reference for the Committees. There was a concern, however, that the merging of the Budget Committee and the BVPP Committee might result in some Members being denied the opportunity to participate at Committee level and consequently the Committee requested the Clerk to consider increasing the number of Members on the proposed Policy and Resources Committee. The Clerk agreed to consider this, having regard to the requirement for political proportionality on the Committee.

RESOLVED *that the Audit Committee recommends*

- I. that the Fire and Rescue Authority approve the revised structure of Committees and amended terms of reference for Committees as presented to the Extraordinary Meeting;***
- II. that the Authority considers appointing more than 11 Members to the proposed Policy and Resources Committee in order to accommodate Members who wish to participate at Committee level; and***
- III. that the Deputy Monitoring Officer be asked to reconsider the number of Members on both the Policy and Resources Committee and the Audit Committee in order to allow the widest possible participation at Committee level by Members of the Authority.***

The meeting finished at 9.40 am.

Signed.....
Chairman

Date.....

5. Governance Review – changes to the Audit Committee’s Terms of Reference

Purpose of report

1. To inform the Audit Committee of the amended terms of reference, as approved by the Authority on 28 September 2010.

Recommendation

The Clerk recommends that the amended Terms of Reference of the Audit Committee be noted.

Background

2. On 28 September 2010 the Authority reviewed and amended the Committee structure and Terms of Reference. The aim of this report is to bring to the Committee’s attention the newly adopted Terms of Reference for the Audit Committee. The new Terms of Reference are included at Appendix 1.
3. The main changes affecting the Audit Committee were:
 - a) To increase the number of Members appointed to the Committee from 5 to 10 in order to reduce the risk around meetings being inquorate and to give Members of the Authority the opportunity to be involved at Committee level.
 - b) The amended Terms of Reference were expanded to clarify the Committee’s role in relation to:
 - Internal and External Audit;
 - Corporate Governance;
 - Risk Management;
 - Internal Control Arrangements and the Annual Governance Statement
 - Anti-Fraud & Corruption Arrangements;
 - Constitution and Substitution;
 - Reporting Arrangements; and
 - Rules and Procedures.

Supporting information

Appendix 1: Terms of Reference of the Audit Committee as approved by the Authority on 28 September.

Contact Officer

Anne Brown – Deputy Monitoring Officer
(01432 260266)
Email: annebrown@herefordshire.gov.uk

AUDIT COMMITTEE

Terms of Reference, Rules and Procedures

Role

The Committee will:-

1. In relation to Internal and External Audit

- i. Approve the terms of reference for Internal Audit.
- ii. Approve the Internal Audit Strategy, Strategic and Annual Plans and reporting to the Authority on whether adequate resources are available to enable the plans to be achieved.
- iii. Review the actual Internal Audit coverage in line with the approved Plans.
- iv. Consider significant Internal Audit reports in detail and monitor whether appropriate action has been taken in respect of key recommendations.
- v. Review the performance of Internal Audit against relevant performance indicators.
- vi. Receive periodic Internal Audit Activities reports and the Annual Internal Audit report and opinion.
- vii. Review arrangements made for co-operation between Internal Audit, External Audit and other review bodies.
- viii. To appoint External Auditors to carry out the statutory role.
- viii. To consider the External Audit Annual Letter and monitor the Authority's response.
- ix. Review and consider External Audit fees, External Audit planned coverage and its adequacy.
- x. Receive updates from External Audit on their findings or opinions and the adequacy of management response to the External Audit advice, recommendations and action plans.
- xi. To monitor the results of external reviews of the Authority's services, ensuring progress is made on actions planned to remedy any significant issues highlighted.

2. In relation to Corporate Governance

- i. Receive and consider an annual report evaluating the adequacy of application of the Authority's local code of corporate governance (as per the CIPFA/SOLACE framework).

ii. Receive periodic updates on improvement actions identified as necessary to improve corporate governance arrangements.

iii. Monitor levels of training and awareness on governance issues.

iv. Review compliance with the relevant Codes of Conduct, ensuring procedures are in place to demonstrate consistency and appropriate responses.

v. Exercise delegated power in relation to the approval of the annual Statement of Accounts.

vi. Consider and make recommendations to the Authority on:

(a) The Standing Orders and Financial Regulations of the Authority.

(b) The Authority's Committee structure, terms of reference and delegation of powers of Committees.

3. In relation to Risk Management

i. Review the adequacy of arrangements for identifying and managing the Authority's business risks – including the implementation of operational Risk Management arrangements.

ii. To receive and consider regular reports on the business risk environment and associated management action.

4. In relation to Internal Control Arrangements and the Annual Governance Statement

i. To exercise delegated power in relation to the consideration of the Annual Governance Statement, the procedures followed in its compilation and the appropriateness of supporting documentation, addressing any significant governance weaknesses disclosed within the statement.

5. In relation to Anti-Fraud & Corruption Arrangements

i. To formulate and approve policy documentation in respect of Anti-Fraud and Corruption processes and ensure the adequacy and the effectiveness of their application throughout the Authority.

ii. To review and ensure that adequate arrangements are established and operating to deal with situations of suspected or actual wrongdoing, fraud and corruption.

Constitution

- i. The Committee will comprise 10 Members.
- ii. In accordance with the requirements of the Local Government and Housing Act 1989, political balance will apply.
- iii. The Chair, Vice-Chair, outgoing Chair of the Authority and Chair of the Policy & Resources Committee are not eligible to serve on the Audit Committee.
- iv. The quorum of the Committee will be 4 Members.

Substitution

- i. A Member of the Committee, who is unable to attend a meeting of the Committee, may propose another Member of the Authority to take their place at that meeting and act as their substitute. The substitute may be a Member of any political group.
- ii. The substitute Member shall remain a Member of the Committee for the duration of the meeting and shall be entitled to vote and assume all of the responsibilities of the named Member.

Reporting Arrangements

- i. The Committee will report to the Authority and have clear access to other committees and functions.

Rules and Procedures

- i. The Committee will meet quarterly.
- ii. The Committee Chair will report proceedings of the Committee to the Authority.
- iii. The minutes and reports of the Committee will be available for public inspection, except those documents classified as exempt.
- iv. The Committee will be advised by the Chief Fire Officer, Treasurer, Monitoring Officer and other officers and advisors as necessary.
- v. Meetings will normally be held in public, with the right of attendance for all Members, public and press, except during consideration of exempt business.
- vi. An agenda, together with reports, will be made available at least five clear working days before each formal meeting.

6. Internal Audit Update

Purpose of report

1. To provide an update on Internal Audit activities since the Audit Committee meeting on 5 May 2010.
-

Recommendation

The Acting Treasurer recommends that the report be noted.

Background

2. The Authority is responsible for maintaining or procuring an adequate and effective internal audit of the activities of the Authority. This includes considering, where appropriate, the need for and the effectiveness of anti fraud controls. This duty has been delegated to the Treasurer. Internal audit is provided by the Internal Audit section of Worcestershire County Council.

2010/2011 Plan

3. At the meeting held on 5 May 2010 the Committee received and agreed the Internal Audit Plan for 2010/2011.
4. The work on two capital grant claims has been completed and the claim forms signed by the Chief Internal Auditor.

Additional Work Undertaken

5. An additional piece of work was undertaken relating to internal controls within the Finance Department, a response to the resulting Separation of Duties report is awaited.

Clearance of Audit Reports 2009/10

6. A draft report on Pay and Pensions has been issued and management responses are awaited.
7. Initial management responses have been received to the Corporate Governance draft audit report. These responses have been incorporated within a revised draft and it is anticipated that the report will be finalised in the near future.

Contact Officer

Gordon Smith, Chief Internal Auditor, Worcestershire County Council
(01905 766570)
Email: gsmith2@worcestershire.gov.uk

7. External Audit Update

Purpose of report

1. To brief the Committee on the Government's proposals to abolish the Audit Commission.
-

Recommendation

The Chief Fire Officer recommends that the Committee note the contents of this report.

Background

2. The Secretary of State for Communities and Local Government announced the proposed abolition of the Audit Commission on Friday 13 August 2010. The proposed abolition will be from 2012 and the Government has announced its intention to seek legislation in this session of Parliament.

The Current Position

3. CLG has confirmed that there are no immediate changes to the audit arrangements for the Authority. The auditor is currently completing the audit of the 2009/10 accounts and preparing the accompanying annual audit letter.
4. CLG recently wrote to the Chief Fire Officer outlining their proposed approach to the value for money element of the 2010/11 audit and this remains the planned approach. That letter also said that they will confirm the final position on 2010/11 audit fees following their September Board meeting.

Future Prospects

5. For the limited number of planned Audit Commission inspections, CLG will be in touch with those authorities affected to agree the way forward.
6. CLG are in discussion about the proposed legislation and the details that will need to be worked through. They will write again in due course about the future audit programme and any changes to audit arrangements.
7. The Committee will be kept up to date on any changes introduced.

Supporting Information

Appendix 1 - CLG Press Release re proposed abolition of the Audit Commission

Contact Officer

Martin Rehorn, Director of Finance
(01905 368205)
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CLG Website:

Eric Pickles to disband Audit Commission in new era of town hall transparency

Published 13 August 2010

Communities and Local Government Secretary Eric Pickles has today announced plans to disband the Audit Commission and refocus audit on helping local people hold councils and local public bodies to account for local spending decisions. The changes will pass power down to people, replace bureaucratic accountability with democratic accountability and save the taxpayer £50 million a year.

The new Government will set in train measures to radically scale back centrally imposed, bureaucratic and costly inspection and auditing, saving council taxpayers money. The audit expertise of the Commission will be moved into the private sector.

The Audit Commission's responsibilities for overseeing and delivering local audit and inspections will stop; the Commission's research activities will end; audit functions will be moved to the private sector; councils will be free to appoint their own independent external auditors from a more competitive and open market; and there will be a new audit framework for local health bodies. This will save council taxpayers' money and decentralise power.

Ministers believe that the work of the Commission has increasingly become less focused on accountability to citizens and more on reporting upwards to Government, judging services largely against top down Government imposed targets.

As a result of the changes, the Audit Commission's in-house audit practice, which is the fifth largest audit practice in the country, will be transferred out of public ownership. A range of options will be developed for converting the audit practice into a business independent of Government which could be sold or otherwise transferred into the private sector.

A new decentralised audit regime will be established, replacing the Audit Commission and providing genuine support for local democratic accountability. This new decentralised approach, applicable to local government, police, and local health bodies, will:

Shift power from Westminster to people: Local people, not Whitehall, will now be the audience for the assurances audit gives on local spending decisions. The Government is committed to promoting decentralisation and democratic engagement and ending the era of top-down government by giving new powers to local councils, communities, neighbourhoods and individuals. This needs to be underpinned by audit reporting not upwards to Whitehall departments but to local people.

Citizens' rights: The powers of the separate Local Government Ombudsman will be strengthened, to give residents greater rights when local services go wrong.

Save the taxpayer over £50 million a year: This will include saving the central and corporate costs of the Audit Commission, currently paid for by the Commission's fees including a surcharge on audits, including those by private firms. In addition, councils will be able to appoint their own independent external auditors from a more competitive and open market among audit firms, reducing costs.

Maintain auditing standards: Councils and local health bodies will still be subject to robust auditing. Protections will be developed to ensure independence, competence and quality, including audit quality regulated within a statutory framework, overseen by the National Audit Office and profession. The Commission's research activities would stop; ending duplication with others and strengthening the National Audit Office's role in this area.

Protecting children and the vulnerable: Inspection and intervention will remain for the most vulnerable to protect public welfare, including children's services and adult social care.

Secretary of State for Communities and Local Government Eric Pickles said:

"The corporate centre of the Audit Commission has lost its way. Rather than being a watchdog that champions taxpayers' interests, it has become the creature of the Whitehall state.

"We need to redress this balance. Audit should remain to ensure taxpayers' money is properly spent, but this can be done in a competitive environment, drawing on professional audit expertise across the country. I want to see the Commission's auditing function become independent of Government, competing for future audit business from the public and private sector.

"These proposed changes go hand in hand with plans to create an army of armchair auditors - local people able to hold local bodies to account for the way their tax pounds are spent and what that money is delivering."

Notes to editors

1. For local government these changes are part of the Government's wider focus on transparency that will bring about a revolution in town hall openness and accountability. Local people will now be the audience for assurances that their council is spending money wisely, that they are well governed, their council is financially robust, achieving value for money and providing accurate information and data.

2. This will complement plans to strengthen individual citizens' rights of redress should they receive poor council services by enhancing the role of the Local Government Ombudsman through making his findings legally enforceable.

3. District auditors will retain a duty for reporting issues in the public interest. They will be able to undertake special investigations where they, the local government sector or any continuing inspectorates such as Ofsted in the case of children's services, or Care Quality Commission on adult social care, raise concerns about a council. Following any such investigations auditors will report locally and be able to make recommendations to the council, the sector, inspectorates, and if necessary to Government.

4. For the NHS, plans are being developed to establish a new audit framework for local health bodies. Audit changes in health will be consistent with vision set out in Equity and Excellence: Liberating the NHS designed to provide assurances that support the democratic accountability now proposed, and the accountability and responsibilities of the new NHS Commissioning Board and Monitor as economic regulator. The new framework will not compromise the Department for Health requirement to report to Parliament. The expectation is that greater use will be made of competitive open market auditor appointments, with appropriate protections to ensure quality and independence.

5. For the police these changes will ensure there continues to be robust arrangements for audit, the detail of which is being developed as proposals for directly elected Police and Crime Commissioners are taken forward. These audit arrangements will complement the responsibilities of Her Majesty's Inspectorate of Constabulary, which will continue to oversee the police.

6. Communities and Local Government will now be working closely with the Audit Commission, the accountancy profession, and the local government and health sectors to develop the detailed design of the new systems. We intend to seek the necessary legislation in this Parliamentary session.

7. The aim is for such a system to be in place from the 2012/13 financial year, with the necessary legislation being sought in this Parliamentary session.

8. The NAO is independent of government and the auditor of central government bodies. The NAO is therefore well placed to provide the oversight role for the audit of local government and health and would need to be able to rely on the work of local auditors when forming its audit opinion on the adequacy of assurance provided by departments. Combined with its existing functions, the oversight role would enable the NAO to report to Parliament on the quality of audit across the local government and health sectors, and on the economy, efficiency, effectiveness, and productivity of these sectors.

8. Quarterly Risk Management Update

Purpose of report

1. To inform the Audit Committee of Corporate Risk Management activity including the Strategic Risk Register arrangements that will be presented to the Fire and Rescue Authority (FRA) in December 2010.
-

Background

2. The Fire and Rescue Authority's Governance arrangements require a systematic strategy, framework and process to manage risk. A statement and assessment of the effectiveness of these arrangements must be published regularly. Risk Management remains a key objective in Fire and Rescue Service Planning and is compliant with the Authority's Risk Management Strategy.
3. The overall objective of the Strategic Risk Register is to ensure that the Authority identifies Strategic risks and applies the most cost effective control mechanisms to manage those risks. This aims to ensure that they are eliminated or reduced to an acceptable level and that systems are in place to monitor and report. The process begins with an initial assessment of risk and preparation of Inherent Risk maps. The Strategic Risk Register is then prepared to identify controls which mitigate any identified Inherent Risks.

Strategic Risk Register

4. The annual consultation of the live Strategic Risk Register will be completed by November 2010 with Group Leaders advised by Principal Officers.
5. The overall responsibility for ensuring risks are managed effectively lies with the Authority, as advised by the Service. The live Strategic Risk Register outlines to Members the risk scoring for both likelihood and impact. A number of changes are recommended to the document to reflect a National, Regional and Local perspective. Both Members and Officers recommend that the Register continues to be split into Strategic, Operational, Regulatory, Financial, and Reputational and Environmental risks.
6. The live Register acknowledges that due to the current economic climate there is potential for reduced budgets in the public sector and in turn some key suppliers may encounter difficulties within the marketplace. This may have a further risk impact on the Service and consequently, this has led to an increase in some controls. The Service remains vigilant to these difficulties and acknowledges that savings will need to be made in the future. With this information under consideration our Risk Register acknowledges that budgets will be continually challenged.
7. The Strategic Risk Register reflects the updated National Risk Register which is intended to capture the range of emergencies that may have a major impact on

all or significant parts of the UK. The National Register has been designed to complement the Community Risk Register held by the Local Resilience Forum (LRF) and is fully recognised in the Authority's live Strategic Register.

8. Based upon the potential revised scores, it is pleasing to report the direction of travel for Strategic Risk for 2010/11 is still moving downwards, which is a credit to the hard work that has taken place across the Service in strengthening key control measures where necessary. These strengths are demonstrated in the successful achievement of Corporate, Strategic and Operational objectives and using risk management to identify opportunities. Pursuing those objectives and embedding corporate risk has now made the management of these risks an integral component of effective Corporate Governance.

Resilience Arrangements - Compliance with Civil Contingencies Act 2004 (CCA)

9. The Service continues to maintain compliance with the CCA and improve resilience arrangements within our internal activities and through collaboration with the Local Resilience Forum and partner agencies. The revised Business Continuity plan continues to be aligned to BS25999 and published to all appropriate staff as a controlled document along with further training to enhance their skills. All resilience arrangements in the Service reflect National policy and guidance where it is appropriate. We continue to monitor current activity surrounding cuts in public service and acknowledge any risks that are identified.
10. Work continues in consultation with our LRF partners on improving the arrangements of multi-agency response and recovery for dealing with severe weather scenarios identified in the Community Risk Register (major flood, high wind, cold weather and heat, including drought). Work with our partner agencies continues particularly around winter weather conditions in preparation for the forthcoming season.

Key Developments

- Audit of Departmental Risk Register completed for 2010; information will be incorporated into existing systems.
- Corporate risk training continues for decision loggists in order to update our staff in key skills that would be required in the event of a major incident.
- Risk Champion – Cllr Peter Watts.
- Papal visit plans were put in place across the Service to assist and support our partner agencies and bordering Fire and Police Authorities.
- Business Continuity Plans were updated and enhanced
- National Capability Survey completed to inform Government of local and regional resilience arrangements.

Conclusion/Summary

11. The Authority's live Strategic Risk Register continues to be monitored and updated on an ongoing basis with exception reporting to the Principal Management Team and will be formally reported to Members annually. Significant changes are reported to the Audit Committee in their quarterly risk update.

12. Following Members' approval in December 2010, information from the Strategic Risk Register will be incorporated into Corporate Planning, highlighting any resilience issues through the management of Business Continuity in compliance with the CCA.
13. Business Continuity arrangements continue to be amended and updated in line with the requirements of the Service and any external influences.

Contact Officer

Lucy Phillips, Deputy Chief Fire Officer
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9. Statement of Accounts 2009-10 Post Balance Sheet Event

Purpose of report

1. To advise Members of an additional note to the Accounts.
-

Recommendation

The Treasurer recommends that the Committee note the change to the published Statement of Accounts.

2. Since the Statement of Accounts was approved by the Committee, the Chancellor's budget announced changes to indexation of public sector pensions.
3. This will have a significant but not yet quantified reduction on the pensions' liability.
4. The external Auditors have advised that this should be included as an additional note in the published Accounts but that the Accounts do not require reapproval.
5. The additional disclosure in the full statement of Accounts is made at note 38 on page 21, and the consequential amendments to the Treasurer's Personal Assurance statement and Statement of Responsibilities for the Statement of Accounts on pages 22 and 23 respectively. An extract of the relevant pages is shown at Appendix 1.
6. On 28 September the External Auditor issued an unqualified opinion on the Statement of Accounts.

Supporting Information

Appendix 1 – Extract of Statement of Accounts 2009/10

Background papers – Audit Committee 30 June 2010 - Statement of Accounts 2009/10

Contact Officer

Martin Rehorn, Director of Finance
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31. The SORP also requires that the precepting Authority brings a proportion of the estimated Collection Fund balances into its Income and Expenditure Account in the year to which they relate, rather than the statutory position which requires inclusion in the Precept calculation for the following year.
32. This is on the basis that the Billing Authorities collect Council Tax on behalf of the FRA. However, in statutory terms the FRA makes a precept on the Billing Authority and has no direct relationship with individual Council Tax-payers.
33. In order that there is comparative data for 2008-09 it has been necessary to restate the relevant Accounts to the position they would have been in had this particular SORP requirement applied to 2008-09.
34. As the Income and Expenditure Account is being re-stated for the reasons above, the opportunity has been taken to restate the 2008-09 comparatives in respect of:
- £0.835m USAR grant – this was previously apportioned across all services, but in 2009/10 it is now more appropriately allocated to Operations & Rescues. The 2008/09 figures are adjusted to reflect an allocation rather than apportionment.
 - Costs previously allocated to Corporate Management are now apportioned across all services
 - Some costs previously apportioned across all services but specifically related to Members costs are now allocated to Democratic Representation.
- These changes have no effect on the Net Cost of Service but provide a more useful comparison with the 2009-10 figures.
35. In prior years the Balance Sheet consolidated both the I & E and Pensions Accounts, but latest advice is that this statement should exclude Pensions Account transactions. The 2008-09 comparatives have been restated to be consistent with 2009-10.

Post Balance Sheet Events


36. On 1 April 2010 the FRA, along with many others, formally took ownership of New Dimensions assets from CLG. Assets include 5 Prime Movers, 7 modules, 2 Incident Response Units (lorries), an Enhanced Command Unit and associated equipment.
37. These assets will be transferred to the FRA at no cost, but the exact valuation to be added to the Balance Sheet is not yet known
38. In his budget statement on 22 June 2010, the Chancellor announced that the government would start to increase public service pensions in line with the consumer price index (CPI) rather than the retail price index (RPI), which has been the practice in the past. As a result, future pension increases under the Local Government Pension Scheme and the Firefighters Pension Schemes are expected to be slightly lower, on average, than would have been the case if this change had not been made. In the opinion of the Pension Fund Actuary, this change is estimated to reduce the FRS17/IAS19 benefit obligations by between 5% and 8% for most employers. The precise financial effect will be taken into account in the FRS17/IAS19 figures for the financial year ending 31 March 2011.

TREASURER'S PERSONAL ASSURANCE STATEMENT

This statement has been given to the Authority's external auditors The Audit Commission:

- I confirm that, to the best of my knowledge and belief and having made appropriate enquiries of other Senior Officers of the Authority, the following representation is given to you in connection with your audit of the Hereford & Worcester Fire and Rescue Authority's financial statement for the period ending 31 March 2010.
- **Accounting records**
All the accounting records have been made available to you in accordance with section 6 of the Audit Commission Act 1998 for the purposes of your audit and all the transactions undertaken have been properly reflected and recorded in the accounting records. To the best of my knowledge and belief, reasonable efforts have been made to ensure that records and related information which might materially affect the truth and fairness of, or necessary disclosure in, the financial statements, have been made available to you and no such information has been withheld.
- **Related Party Transactions**
Other than stated in the accounts, there are no related party transactions in the period which require adjustment of or disclosure to the financial statements or in the notes thereto.
- **Law and Regulations**
With the exception of the interpretation of the Fire-fighters Pension Scheme relating to the retirement of Chief Fire Officers, I am not aware of any other instances of actual or potential breaches of or non-compliance with the laws and regulations governing the transactions of the Authority or that could have a material effect on the financial statements.
- I am not aware of any irregularities, or allegations of irregularities including fraud, involving management or employees who have a significant role in the accounting and internal control systems, or that could have a material effect on the financial statements.
- **Subsequent Events**
Other than stated in the accounts, there have been no circumstances or events subsequent to the period end which require adjustment to or disclosure in the financial statements or in the notes thereto.
- The last date at which changes could have been made to these audited accounts was 30 June 2010.

Mike Weaver
Treasurer to the Fire and Rescue Authority
c/o Worcestershire County Council
County Hall
Spetchley Road
Worcester WR5 2NP



Signed

Date: 25/06/2010

Telephone: 01905 766501
E-mail: mweaver@worcestershire.gov.uk

- **Subsequent Events**
Other than stated in the accounts, including the additional note 38 on page 5, there have been no further circumstances or events subsequent to the period end which require adjustment to or disclosure in the financial statements or in the notes thereto.
- The last date at which changes could have been made to these audited accounts was 27 September 2010.

The Statement of Accounts is reissued to take account of the Post Balance Sheet Event. Following the resignation of the Treasurer at 21 July 2010 the Assurance Statement is re-signed by the Deputy Treasurer acting under S114(6) of the Local Government Finance Act 1988.

Martin Reohorn
Deputy Treasurer to the Fire and Rescue Authority
2 Kings Court
Charles Hastings Way
Worcester
WR5 1JR

Signed

Date

Telephone: 01905 368205
Email: mreohorn@hwfire.org.uk

A STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Authority's Responsibilities

1. The Authority is required to:
 - make arrangements for the proper administration of its financial affairs and to ensure that one of its Officers has responsibility for the administration of those affairs. In this Authority, that Officer is the Treasurer;
 - manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
 - approve the Statement of Accounts.

The Treasurer's Responsibilities

2. The Treasurer is responsible for the preparation of the Authority's Statement of Accounts which, in terms of the CIPFA Code of Practice on Local Authority Accounting in Great Britain ('the Code') is required to provide a true and fair view of the financial position of the Authority at 31 March 2010 and its income and expenditure for the year ended 31 March 2010.
3. In preparing this Statement of Accounts the Treasurer has:
 - selected suitable accounting policies and then applied them consistently;
 - made judgements and estimates that were reasonable and prudent; and
 - complied with the Code of Practice.
4. The Treasurer has also:
 - kept proper accounting records which were up to date;
 - taken reasonable steps for the prevention and detection of fraud and other irregularities; and
 - ensured the Statement of Accounts provides a true and fair view of the financial position of the Authority at 31 March 2010 and its income and expenditure for the year ended 31 March 2010.

Issue Date

5. The date that these financial statements are authorised for issue is 25 June 2010. All known material events that have occurred up to and including this date which relate to 2009/10 or before have been reflected in the accounts.
6. In accordance with the Accounts and Audit Regulations 10(2) I certify that the Statement of Accounts 2009/10 provides a true and fair view of the financial position of the Authority at 31 March 2010 and its income and expenditure for the year 2009/10.




Mike Weaver
Treasurer to the Fire and Rescue Authority

25/06/2010
Date

AUTHORITY APPROVAL

In accordance with Regulation 10 (3)b of the Accounts and Audit Regulations 2003 I certify that the Audit Committee of the Fire and Rescue Authority approved the Statement of Accounts 2009-10 on 30 June 2010.



Presiding Chairman of the Audit Committee meeting

30/06/2010
Date

Revised Issue Date

7. These accounts were reissued on 27 September 2010 to take account of the Post Balance Sheet Event disclosed at note 38 on page 5. The date that these financial statements are authorised for issue is 27 September 2010. All known material events that have occurred up to and including this date which relate to 2009/10 or before have been reflected in the accounts.
8. The Statement of Accounts is reissued to take account of the Post Balance Sheet Event. Following the resignation of the Treasurer at 21 July 2010 the Assurance Statement is re-signed by the Deputy Treasurer acting under S114(6) of the Local Government Finance Act 1988.

Martin Rehorn
Deputy Treasurer to the Fire and Rescue Authority

Date

Hereford & Worcester Fire and Rescue Authority

GLOSSARY OF TERMS

ACAS	Advisory Conciliation and Arbitration Service
ACFO	Assistant Chief Fire Officer
AFA	Automatic Fire Alarm
AFD	Automatic Fire Detection
ALP	Aerial Ladder Platform
AM	Area Manager
AMP	Asset Management Plan
ARCC	Aeronautical Rescue Co-ordination Centre
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BA	Breathing Apparatus
BACS	Bankers' Automated Clearance System
BCM	Business Continuity Management
BCP	Business Continuity Plan
BME	Black and Minority Ethnic
BVPI	Best Value Performance Indicator
BVPP	Best Value Performance Plan
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CAA	Combined Area Assessment
CAFS	Compressed Air Foam Systems
CARP	Combined Aerial Rescue Pump
CBRN	Chemical Biological Radiological Nuclear
CCA	Civil Contingencies Act
CDRP	Crime and Disorder Reduction Partnership
CERMIG	County Emergency Response to Major Incidents Group
CFA	Combined Fire Authority
CFO	Chief Fire Officer
CFOA	Chief Fire Officers Association
CFRMIS	Community Fire Risk Management System
CFS	Community Fire Safety
CIMAH	Control of Industrial Major Accident Hazards
CIPFA	The Chartered Institute of Public Finance and Accountancy
CLG	Department for Communities and Local Government
CM	Crew Manager
COSHH	Control of Substances Hazardous to Health
CPA	Comprehensive Performance Assessment
CPS	Chemical Protection Suits
CRE	Commission for Racial Equality
CRR	Community Risk Register
CS	Community Safety
CSR	Current Spending Review
CSU	Command Support Unit
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DC	District Commander
DCFO	Deputy Chief Fire Officer
DDA	Disability Discrimination Act
DIM	Detection, Identification and Monitoring
DOF	Director of Finance
DoH	Department of Health
DoT	Direction of Travel
DPA	Data Protection Act

Hereford & Worcester Fire and Rescue Authority

GLOSSARY OF TERMS

EA	Environment Agency
EAS	Electronic Availability System
ECS	Enhanced Command Support
EIR	Environmental Information Regulations
EPU	Environmental Protection Unit
ESLG	Equality Standard for Local Government
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FBU	Fire Brigades Union
FDR	Fire Damage Report
FDS	Flexible Duty System
FireLink	The National Project for the introduction of a National Fire Service Radio System
FOIA	Freedom of Information Act
FRA	Fire and Rescue Authority
FRD	Fire Resilience Directorate
FRS	Fire and Rescue Service
FRSNCC	Fire and Rescue Service National Co-ordination Centre
FSC	Fire Service College
FSCA	Fire Service Consultation Association
FSEC	Fire Services Emergency Cover
FSNBF	Fire Service National Benevolent Fund
FSPA	Fire Service Procurement Association
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GM	Group Manager
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HAZMAT	Hazardous Materials
HERMIT	Herefordshire Emergency Response to Major Incidents Team
HFSC	Home Fire Safety Check
HMFSI	Her Majesty's Fire Service Inspectorate
HMI	Her Majesty's Inspector or Inspectorate
HPA	Health Protection Agency
HR	Human Resources
HRIS	Human Resources Information System
HSE	Health & Safety Executive
HWFRS	Hereford & Worcester Fire and Rescue Service
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ICP	Integrated Clothing Project
ICS	Incident Command System
ICT	Information and Communications Technology
IEG	Implementing Electronic Government
IIP	Investors in People
IOSH	Institute of Occupation Safety and Health
IPDR	Individual Performance and Development Review
IPDS	Integrated Personal Development System
IRMP	Integrated Risk Management Plan
IRS	Incident Recording System
IRU	Incident Response Unit
ISU	Incident Support Unit
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JERA	Joint Emergency Response Arrangements
JFS	Juvenile Fire-setters Scheme
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KPI	Key Performance Indicator
KLOE	Key Lines of Enquiry

Hereford & Worcester Fire and Rescue Authority

GLOSSARY OF TERMS

LASER	Learning about Safety by Experiencing Risk
LEA	Local Education Authority
LFF	Leading Fire Fighter
LGA	Local Government Association
LGV	Light Goods Vehicle
LIBID	London Interbank Bid Rate
LPG	Liquid Petroleum Gas
LPSA	Local Public Service Agreement
LRF	Local Resilience Forum
LRI	Learning Resource International
LSGCM	Long Service and Good Conduct Medal
LSP	Local Strategic Partnership
LTCM	Long Term Capability Management
LTF	Local Training Facilities
MARP	Midlands Area Radio Project
MIS	Management Information Systems
MISAR	Mercia Inshore Search and Rescue
MMFE	Management of Major Flood Emergencies
MoU	Memorandum of Understanding
MTFP	Medium Term Financial Plan
NCFSC	National Community Fire Safety Campaign
NEBOSH	National Examination Board in Occupational Safety and Health
NEET	Not in Education, Employment or Training
NFST	National Flood Support Team
NJC	National Joint Council for Local Authorities' Fire Brigades
NOS	National Occupational Standard
NVQ	National Vocational Qualification
OASD	Operational Assessment of Service Delivery
ODPM	Office of the Deputy Prime Minister
OJEU	Official Journal of the European Union
ORS	Opinion Research Services
PDR	Personal Development Review
PFI	Private Finance Initiative
PI	Performance Indicator
PMM	Principal Management Members
PMSO	Project Management Support Office
PO	Principal Officer
PPE	Personal Protective Equipment
PPP	Policy, Planning and Performance
PSA	Public Service Agreement
PSHE	Personal, Social, Health Education
PSRP	Public Services Radio Project
PWLB	Public Works Loans Board
QSA	Quality Systems Audit

Hereford & Worcester Fire and Rescue Authority

GLOSSARY OF TERMS

R2R	Rank to Role
RBIP	Risk Based Inspection Programme
RCC	Regional Control Centre
RCCC	Regional Civil Contingencies Committee
RDS	Retained Duty System
RHSCG	Regional Health and Safety Collaboration Group
RIDDOR	Reporting of Injuries, Diseases and Dangerous Occurrences Regulation
RMB	Regional Management Board
RoSPA	Royal Society for the Prevention of Accidents
RPE	Respiratory Protective Equipment
RRF	Regional Resilience Forum
RRO	Regulatory Reform Order
RRT	Regional Resilience Team
RSIG	Road Safety Implementation Group
RTA	Road Traffic Accident
RTC	Road Traffic Collision

SAP	Systems Application and Products
SARA	Severn Area Rescue Association
SBE	Standards Board for England
SCC	Strategic Command Centre
SCE	Supported Capital Expenditure
SCG	Strategic Command Group
SDA	Service Delivery Agreement
SFSO	Senior Fire Safety Officer
SFU	Small Fires Unit
SHA	Strategic Holding Area
SHEBA	Safety in the Home and Electric Under Blanket Assessment
SLA	Service Level Agreement
SM	Station Manager
SOLACE	Society of Local Authority Chief Executives
SoRP	Statement of Recommended Practice
SPI	Service Policy Instruction
SRT	Swift Water Rescue Team
SSI	Special Service Incidents

T&DC	Training and Development Centre
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UoR	Use of Resources
USAR	Urban Search and Rescue
UWFS	Unwanted Fire Signal

VMDS	Vehicle Mounted Data System
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WAN	Wide Area Network
WM	Watch Manager
WMRMB	West Midlands Regional Management Board

YFA	Young Firefighters' Association
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