

**To: All Members of the Audit Sub-Committee
(and any other Members who may wish to attend)**



The Protocol and Procedure for visitors attending meetings of Merseyside Fire and Rescue Authority can be found by clicking [here](#) or on the Authority's website:

<http://www.merseyfire.gov.uk> - About Us > Fire Authority.

**J. Henshaw
LLB (Hons)
Clerk to the Authority**

Tel: 0151 296 4000
Extn: 4113 Kelly Kellaway

Your ref:

Our ref HP/DM

Date: 15 May 2015

Dear Sir/Madam,

You are invited to attend a meeting of the **AUDIT SUB-COMMITTEE** to be held at **1.00 pm** on **TUESDAY, 26TH MAY, 2015** in the Liverpool Suite at Merseyside Fire and Rescue Service Headquarters, Bridle Road, Bootle.

Yours faithfully,

Clerk to the Authority

Encl.

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MERSEYSIDE FIRE AND RESCUE AUTHORITY

AUDIT SUB-COMMITTEE

26 MAY 2015

AGENDA

Members

Denise Roberts (Chair)
Peter Brennan
John Kelly
James Roberts

1. Preliminary Matters

Members are requested to consider the identification of:

- a) declarations of interest by individual Members in relation to any item of business on the Agenda
- b) any additional items of business which the Chair has determined should be considered as matters of urgency; and
- c) items of business which may require the exclusion of the press and public during consideration thereof because of the possibility of the disclosure of exempt information.

2. Minutes of Previous Meeting (Pages 1 - 2)

The Minutes of the previous meeting held on 31st July 2014, are submitted for approval as a correct record and signature by the Chair.

3. Grant Thornton - Update and Audit Plan 2014-15 (Pages 3 - 48)

To consider the Audit Plan for Merseyside Fire & Rescue Authority for 2014/15, produced by the Authority's External Auditors – Grant Thornton.

4. ANNUAL YEAR-END INTERNAL AUDIT REPORT FOR 2014/15 (Pages 49 - 84)

(CFO/034/15)

To consider Report CFO/034/15 of the Deputy Chief Executive, concerning the Annual Year End Internal Audit Report for 2014/15.

5. THE ANNUAL GOVERNANCE STATEMENT 2014/2015 (Pages 85 - 112)

(CFO/032/15)

To consider Report CFO/032/15 of the Deputy Chief Executive, concerning the Authority's Annual Governance Statement for 2014/15. This statement

fulfils the Authority's statutory requirement to prepare a statement of internal control in accordance with proper practices; and to present an annual review of the effectiveness of the current system.

6. TREASURY MANAGEMENT ANNUAL REPORT 2014/15 (Pages 113 - 122)

(CFO/033/15)

To consider Report CFO/033/15 of the Deputy Chief Executive, concerning the activities of the Treasury Management operation and actual performance against the agreed prudential indicators in 2014/15. This report meets the requirements of the CIPFA Code of Practice on treasury management and the CIPFA Prudential Code for Capital Finance in Local Authorities. The Authority is required to comply with both Codes through regulations issued under the Local Government Act 2003.

7. 2015/16 Internal Audit Plan (Pages 123 - 132)

(CFO/039/15)

To consider Report CFO/039/15 of the Deputy Chief Executive, concerning the proposed Internal Audit Plan for 2015/16; and to seek comments from Members on the Plan.

8. Corporate Risk Register Update Apr-Dec 2014 (Pages 133 - 152)

(CFO/035/15)

To consider Report CFO/035/15 of the Deputy Chief Fire Officer, concerning the current risks contained within the Corporate Risk Register, the status of such risks and associated control measures – including reference to any new risks introduced, or any risks that no longer apply and can be removed.

If any Members have queries, comments or require additional information relating to any item on the agenda please contact Committee Services and we will endeavour to provide the information you require for the meeting. Of course this does not affect the right of any Member to raise questions in the meeting itself but it may assist Members in their consideration of an item if additional information is available.

Refreshments

Any Members attending on Authority business straight from work or for long periods of time, and require a sandwich, please contact Democratic Services, prior to your arrival, for arrangements to be made.