

MERSEYSIDE FIRE AND RESCUE AUTHORITY

12 OCTOBER 2023

MINUTES

Present: Councillors **Jan Grace (Chair), Sue Murphy, Barbara Murray, Terry Byron, Sam Gorst, Pat Moloney and Mr Anthony Boyle.**

Also Present:	Nick Searle	Deputy Chief Fire Officer
	Ian Cummins	Director of Finance and Procurement
	Ria Groves	Monitoring Officer
	Sophia Iqbal	Grant Thornton
	Melanie Dexter	Internal Audit (LCC)

1. Apologies

Apologies were received from Councillor Edna Finneran and Councillor Terry Byron attended as a substitute.

2. Declarations of Interest

Councillor Pat Moloney declared an interest in item 4 2022/23 Audit Findings Report stating that he was a Member of the Merseyside Pension Fund. Councillor Terry Byron also declared an interest in Merseyside Pension Fund.

3. Minutes of the Last Meeting

RESOLVED that the minutes of the last meeting held on 24th May 2023 were approved as an accurate record.

4. 2022/23 Audit Findings Report

Director of Finance and Procurement, Ian Cummins introduced the report for 2022/23, noting that Grant Thornton were yet to complete their audit, but were confident that the current draft unqualified opinion would not change once the work was completed.

Engagement Manager, Sophia Iqbal from Grant Thornton presented the report, which summarised Grant Thornton's work on the financial statement for 2022/23. It was noted that all of the testing had now been completed and there were no significant issues identified to report. Members were advised that the Authority was undertaking some further work on floor plans and awaiting a letter from Merseyside Pension Fund before Grant Thornton could complete their audit.

Members were advised that the materiality had not changed and had remained at 2% of gross expenditure. The revenue and expenditure work was also complete and there were no issues to report to the Members.

Grant Thornton has reviewed the Authority's IT systems and had identified a finding relating to authorisation levels but there were no concerns to report.

Three audit recommendations had been identified and listed in the appendix. Members were advised that there had been some adjustments to the main statement, which were detailed in Appendix D of the report.

Councillor Sue Murphy asked for clarification on whether the discrepancy relating to floor plans would affect the Authority's insurance cover. It was explained that the issue was that a surveyor had omitted a floor of a station on a plan but that the Authority's data was accurate and the correct details shared with the insurers.

RESOLVED that Members noted the contents of the Auditors report.

5. Statement of Accounts 2022/23 - Approval of Audited Statements

Director of Finance, Ian Cummins presented the report, noting that Grant Thornton were waiting for some outstanding assurances before they were able to issue their final audit opinion.

Members were presented with the four core financial statements and a summary of any movements or significant changes as detailed in paragraphs 8 to 18 of the report.

RESOLVED that Members delegate authority to the Chair of the Audit Committee and Director of Finance & Procurement (as the s151 officer) to;

- a) amend, if required, and approve for publication the audited Statement of Accounts 2022/23, attached as Appendix A to this report be approved; and
- b) amend, if required, and sign the letter of representation in relation to the 2022/23 accounts, attached as Appendix B be approved.

6. 2022/23 Annual Year End Internal Audit Report

Director of Finance and Procurement, Ian Cummins introduced the report which provided a summary of the work undertaken by Internal Audit and the overall Internal Audit opinion for 2022/23.

Melanie Dexter, Liverpool City Council, presented the report noting that there had been substantial assurance that the Authority's systems of internal control accorded with proper practice.

It was noted that there had been 29 outstanding audit recommendations in 2022/23. To date, 20 had been closed down and nine were currently being worked on.

Councillor Susan Murphy asked when implementation of the outstanding recommendations would be complete and it was explained that Internal Audit were working with colleagues in finance to agree that process. Ian Cummins clarified that some of the recommendations were about efficiency and focused on paperwork and efficiency and did not impact on the control environment.

RESOLVED that

- a) the contents of the report be noted; and
- b) the proposed Internal Audit Service Charter, (attached as Appendix B), as the foundation of the working arrangements and expected standards Internal Audit must adhere to when undertaking their work be approved.

Date of the Next Meeting

The next meeting will take place on 8th February 2024.

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