

Cambridgeshire and Peterborough Fire Authority

Minutes of the Policy and Resources Committee Meeting

Date: 28 November 2024

Time: 4.00pm - 4.35pm

Place: New Shire Hall

Present: Councillors: S Kindersley (Chair) M Black, N Boyce, S Bywater, E Murphy, K Reynolds and P Slatter

Officers: Matthew Warren, Jon Anderson, Ursula Bird, Stuart Smith, Tamsin Mirfin, Shahin Ismail, , Tamar Oviatt-Ham and Rachel Brittain (BDO LLP).

88. Apologies for Absence and Declarations of Interest

Apologies were received from Councillor Smith

There were no declarations of interest.

89. Minutes of the Policy and Resources Committee held 23 October 2024

The minutes of the meeting held on 23 October 2024 were approved as a correct record.

90. Overview and Scrutiny Committee Minutes – 9 October 2024

The minutes of the meeting held on 9 October 2024 were noted.

91. Policy and Resources Committee Action Log

The action log was noted.

92. External Audit Annual Report 2021 to 2023 and External Audit Planning and Completion Report for 2021/22 and 2022/23

Members received the External Audit Annual Report 2021 to 2023 and External Audit Planning and Completion Report for 2021/22 and 2022/23.

Presenting the report, the Director of Public Sector Assurance/Audit Quality Improvement Team from BDO LLP explained that there had been a significant backlog in public sector audits and measures had been taken by the new government to restore the audit system to a timely manner. Government had given a backstop date of getting all 2022/23 audits completed and certified by 13 December 2024. The Chief Fire Officer stated that he was comfortable with the quality of the accounts.

Individual Members raised the following points in relation to the report:

- Queried what the Members were being asked to do in relation to the sign off of the reports as there was no covering report attached. The Monitoring Officer clarified that the Members were being asked to review and approve the reports.
- Raised concern in relation to the caveat in the report as the auditors stated that there had not been enough time to perform all necessary audit procedures. The auditors explained that this had been in relation to the backstop imposed by government but that the Authority did have the information that they required, there was however not enough time to audit it before the deadline. The Chief Fire Officer stated that the audit reports were being signed off on the basis that the accounts had been prepared following the Chartered Institute of Public Finance and Accountancy (CIPFA) guidelines and he gave his assurance that he was happy with the accounts and that the Assistant Director Finance, in her professional opinion, was also happy that the accounts were signed off as accurate at the time to the best of our knowledge.
- Questioned whether the time delay in getting the 2021/22 was in relation to the Authority or government. The Director of Public Sector Assurance/Audit Quality Improvement Team from BDO LLP stated that the last set of Fire Authority accounts had been signed off two years ago and that the delay was in relation to a number of factors in relation to the auditors' resources including the pandemic and difficulty recruiting auditors to undertake the work and that this was a common position for authorities across the country. The Chief Fire Officer stated that the Fire Authority had met all of the deadlines that they had been set by the auditors. He explained that the new external auditors had attended the Overview and Scrutiny Committee and outlined the challenges the market had faced in terms of recruitment and skills shortages and that they were trying to recover some of the ground but that this would take time.
- Queried if the disclaimer would include all of the factors that had resulted in the delay as they had not been included in the executive summary of the report. Members requested an explanatory note be included on the Fire Authority's website that outlined these factors alongside the reports.

Action Required

It was resolved unanimously to approve the reports.

93. Exclusion of the Press and Public

It was resolved unanimously:

that the press and public be excluded from the meeting on the grounds that the following item contains exempt information under Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972, as amended, and that it would not be in the public interest for this information to be disclosed - information relating to the financial or business affairs of any particular person (including the authority holding that information).

94. Purchase of New St Ives Community Fire and Rescue Station

Members considered a report that provided an update for decision on the purchase of a preferred site for the new St Ives community fire and rescue station.

It was resolved unanimously to approve the recommendations on the report.

Chair