

AT A MEETING of the HIWFRA Standards and Governance Committee of  
HAMPSHIRE COUNTY COUNCIL held at Fire & Police HQ, Eastleigh on  
Tuesday 9th April, 2024

Chairman:

\* Councillor Derek Mellor

\* Councillor David Harrison  
\* Councillor David Drew  
Councillor Karen Lucioni  
Councillor George Madgwick

\* Present

Also present with agreement from the Chairman:  
Councillor Rhydian Vaughan Chairman of the HIWFRA Full Authority and  
Councillor Fran Carpenter

116. **APOLOGIES FOR ABSENCE**

Apologies received from Cllr Madgwick and Cllr Lucioni.

117. **DECLARATIONS OF INTEREST**

Members were mindful of their duty to disclose at the meeting any Disclosable Pecuniary Interest they had in any matter on the agenda for the meeting, where that interest was not already in the Authority's register of interests, and their ability to disclose any other personal interests in any such matter that they might have wished to disclose.

118. **MINUTES OF PREVIOUS MEETING**

The minutes of the last meeting were reviewed and agreed.

119. **DEPUTATIONS**

There were no deputations for the meeting.

120. **CHAIRMAN'S ANNOUNCEMENTS**

There were no Chairman's Announcements for the meeting.

121. **INTERNAL AUDIT CHARTER AND INTERNAL AUDIT PLAN**

The Committee received a report from the Chief Internal Auditor (item 6 in the minute book), which summarised the Internal Audit Charter and the proposed 2024-25 risk based internal audit plan for the Hampshire and Isle of Wight Fire and Rescue Authority.

The Chief Internal Auditor explained that the Internal Audit Charter had not changed apart from a few job titles. They also explained that the 2024-25 risk

based internal audit plan had been prepared in accordance with the Audit Charter and remain flexible throughout the year to ensure that planned reviews continue to reflect the risk profile of the Hampshire and Isle of Wight Fire and Rescue Authority and to enable coverage of emerging risks as required. The Committee was updated regarding Shared Services and areas brought back in to the Service.

The Committee was advised that there would be changes next year due to legislative changes, but Members would be updated on this closer to the time.

RESOLVED:

The Internal Audit Charter and Risk-Based Internal Audit Plan for 2024-25 were approved by the Hampshire and Isle of Wight Fire and Rescue Authority Standards and Governance Committee.

## 122. **INTERNAL AUDIT PROGRESS REPORT**

The Committee received a report from the Chief Internal Auditor (item 7 in the minute book), which provided an overview of internal audit work completed in accordance with the approved audit plans and an overview of the status of 'live' reports.

The Officer advised that there were no overdue actions remaining and that they were on track to complete all outstanding actions ready for the Annual Report due at the next meeting. The programme was weighted in Q3 and Q4 as they had resource issues, but this had now been resolved and they were swiftly catching up.

RESOLVED:

The progress in delivering the internal audit plan for 2023/4 and the outcomes to date have been noted by the Hampshire and Isle of Wight Fire and Rescue Authority Standards and Governance Committee.

## 123. **INTERNAL AUDIT MANAGEMENT ACTIONS REPORT**

The Committee received a report from the Chief Fire Officer (item 8 in the minute book), which provided an update on the medium and high management actions that had not been completed within their target date and their status.

The report was summarised and officers were advised that significant progress had been made and that there were no overdue items at the time. Members discussed the setting of the agenda and it was agreed that it would continue without change.

RESOLVED:

The progress made towards the implementation of the internal audit management actions and the delivery of the audit plan were noted by the

Hampshire and Isle of Wight Fire and Rescue Authority Standards and Governance Committee.

**124. EXTERNAL AUDIT ACCOUNTS AND AUDIT UPDATE REPORT**

The Committee received a report from the Chief Financial Officer (item 9 in the minute book), which provided an update on the progress of the external audit for 2022/3 and 2023/4.

The officer summarised the report, confirming that The Department of Levelling Up, Housing and Communities (DLUHC) has worked with other system partners to issue a proposal on clearing the backlog, as well as proposed changes to the CIPFA Code and Audit Code. The implications of the proposed changes on Hampshire and Isle of Wight Fire Authority would result in a disclaimed opinion for 2022/23 Accounts from Ernst & Young, as well as estimations used for Property, Plant and Equipment assets and net pension liabilities by specialists. Members of the Committee were concerned about estimates being used but reassured it would have no impact on 2023/24 Accounts.

RESOLVED:

The current position of the audit for 2022/23 accounts and the implication of the strategy proposed by Ernst & Young for 2022/23 and 2023/24 were noted by the Hampshire and Isle of Wight Fire and Rescue Authority Standards and Governance Committee.

**125. EXTERNAL AUDIT INTERIM VALUE FOR MONEY REPORT 2022/23**

The Committee received a report from the Chief Financial Officer (item 10 in the minute book), which provided an update on the interim Value for Money report for 2022/23 from Ernst & Young.

The report was summarised and officers were confident that the Auditor did not identify any significant weaknesses in the Hampshire and Isle of Wight Fire and Rescue Authority's Value for Money arrangements and had no matters to report by exception at this stage of the audit. Members were concerned about benchmarking against other Authorities to ensure the Authority was not being wasteful and was efficient. It was agreed that further work would be done around this for 2023/4 period onwards. The Chairman asked for a wording change on page 81 of the Value for Money Report which was agreed by the Chief Financial Officer.

RESOLVED:

The interim Value for Money report for 2022/23 from Ernst & Young was noted by the Hampshire and Isle of Wight Fire and Rescue Authority Standards and Governance Committee.

**126. EXTERNAL AUDIT PLANNING REPORT 2023/24**

The Committee received a report from the Chief Financial Officer (item 11 in the minute book), which set out the proposed approach and cope for the annual audit of the accounts for 2023/24 from Ernst & Young.

The report was summarised and officers were confident that the proposals currently under consultation would clear the backlog of audits and allow the 2023/24 accounts to be audited fully. Members were advised that the main risks for the Hampshire and Isle of Wight Fire and Rescue Authority remained unchanged since the last audit, and that thresholds for maturity had remained the same, but any changes will be shown in the audit. Members were assured that Ernst & Young were confident that they would meet their deadline for completion of the 2023/4 audit.

RESOLVED:

The audit planning report for 2023/24 from Ernst & Young was noted by the Hampshire and Isle of Wight Fire and Rescue Authority Standards and Governance Committee.

#### **127. FIRE STANDARDS PROGRESS REPORT / UPDATE ON HMICFRS REPORT**

The Committee received a report from the Chief Fire Officer (item 12 in the minute book), which provided Members with an assurance update on the Service's progress in adopting and embedding Fire Standards within the Service and also on the progress being made against the His Majesty's Inspectorate of Constabulary and Fire and Rescue Services Areas for Improvements.

The officer summarised the report, confirming that the Authority was on target to complete the assurance process on all sixteen Fire Standards before the next Inspection period and was working with the National Fire Chiefs Council to ensure all areas were covered. Members were advised that there were new standards expected to be added to the list of Fire Standards in 2024, but were reassured that these could be handled.

RESOLVED:

The His Majesty's Inspectorate of Constabulary and Fire and Rescue Services Areas for Improvements and Fire Standards update report was noted by the Hampshire and Isle of Wight Fire and Rescue Authority Standards and Governance Committee.

#### **128. ORGANISATIONAL RISK REGISTER**

The Committee received a report from the Chief Fire Officer (item 13 in the minute book), which updated Members on the status of the Organisational risk Register in line with the Service's Risk Management Procedure.

The officer summarised the report, confirming that six risks had been closed from the main risk register and two risks added leaving six risks in total. Members were reassured that the Service is doing its best to recruit On Call Firefighters and were advised that work is being completed on whether more can

be done to mitigate the issue. It was agreed that this would be upgraded to a priority on the Risk Register. Members learned that whilst the budget for 2025/26 currently showed being £4million over budget, work was being done by the Service to close the gap.

The Committee queried why contaminants were so high on the register and learned that the Service is working on worst case scenario as scientists were yet to determine what the issues were as the campaign was being spearheaded by Unions. The Service was taking due regard to risks and threats and looking at preventors but Members were reassured that the Service was moving in the right direction.

RESOLVED:

The risks identified and captured in the Service's Organisational Risk Register were noted by the Hampshire and Isle of Wight Fire and Rescue Authority Standards and Governance Committee.

129. **REVIEW OF CIPFA AUDIT COMMITTEE GUIDELINES**

The Committee received a report from the Chief Fire Officer (item 14 in the minute book), which updated Members on work conducted by officers to self-assess the Standards and Governance Committee against the recent CIPFA guidance on Audit Committees, and provided some proposals to improve its effectiveness.

RESOLVED:

The proposal for changes incorporating CIPFA Guidelines and amended Terms of Reference for the Standards & Governance (S&G) Committee were considered and would be recommended for approval by the Authority once the outstanding issue of S&G (Audit & Governance) Committee Composition and any deemed necessary training were finalised in line with the CIPFA Guidance.

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Chairman,