

At a meeting of the HAMPSHIRE FIRE AND RESCUE AUTHORITY STANDARDS & GOVERNANCE COMMITTEE held at Hampshire Fire and Rescue Service Headquarters, Eastleigh on 25 September 2014.

PRESENT:

Councillors: G. Hockley (Chairman); Chris Carter; Sharon Mintoff and Royston Smith

**57 APOLOGIES**

Apologies were received from Councillors Liz Fairhurst, David Harrison, Chris Lagdon, Robin McIntosh and Phil Smith.

**58 DISCLOSURES 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 entered in the Authority's register of interests, and their ability to disclose any other pecuniary or non-pecuniary interests in any such matter that they might have wished to disclose.

There were no declarations of interest received for the meeting.

**59 MINUTES AND MATTERS ARISING**

It was noted that Councillor Chris Carter was in attendance at the previous meeting.

With this acknowledged, the Minutes from 6 June 2014 were signed by the Chairman as a true record.

**60 CHAIRMAN'S ANNOUNCEMENTS**

There were no Chairman's Announcements at this meeting.

**61 DEPUTATIONS**

There were no deputations received for the meeting.

**62 EXTERNAL AUDIT RESULTS REPORT 2013/14**

The Committee received a report from the Chief Officer in relation to the External Auditor's Audit results report for the year ended 31 March 2014 (Item 6 in the Minute Book).

Kate Handy from External Audit introduced the report, but confirmed that

the item needed to be withdrawn due to a national issue affecting injury pensions, which in turn affected the Statement of Accounts and Audit review. It was agreed that a special meeting of the S&G Committee would be set up for the end of October once the implications of the issue had been fully assessed.

RESOLVED:

That the External Audit Results Report 2013/14 be deferred until a future meeting on the HFRA Standards & Governance, given the need to restate and re-audit the accounts following errors identified in the coding of injury pensions.

### **63 DRAFT STATEMENT OF ACCOUNTS 2013/14**

The Committee received a report from the Chief Finance Officer regarding the Statement of Accounts for 2013/14 (Item 7 in the Minute Book).

The Chief Finance Officer explained that as with Item 6 on the agenda, this item needed to be withdrawn. This was linked to the nationally identified issue regarding injury pensions and how they had been coded historically.

As a result of the mis-coding and the late identification of the error, it will be necessary to re-state the final accounts and have them re-audited before they can be considered by the Standards and Governance Committee.

It was agreed that a special meeting of the Standards and Governance Committee would be set up for the end of October once the implications of the error had been fully assessed.

RESOLVED:

- a) That the Draft Statement of Accounts 2013/14 be deferred to a future meeting on the HFRA Standards & Governance Committee.

### **64 INTERNAL AUDIT ANNUAL REPORT AND OPINION 2013/14**

The Committee considered the report from the Chief Internal Auditor in relation to the annual report and opinion statement (Item 8 in the Minute Book).

HFRA's framework of governance, risk management and management control was found to be adequate and there were no concerns raised by the Chief Internal Auditor. Management were thanked for their support during the Auditing process.

RESOLVED:

- a) The Standards and Governance Committee accepted the Chief Internal Auditor's annual report and opinion statement for 2013/14.

## **65 INTERNAL AUDIT PROGRESS REPORT 2014/15**

The Committee considered the report from the Chief Internal Auditor regarding work completed in accordance with the approved audit plan and the status of 'live' reports (Item 9 in the Minute Book).

Members were taken through the appendix to the report, which summarised progress to date and attention was drawn to the H3 internal audit plan which had been referred to at the last meeting. Whilst only 6% of the current year's plan had been completed to date, it was confirmed that discussions were taking place with management and resources were in place to ensure that the work will be completed.

RESOLVED:

The Standards and Governance Committee noted the progress of internal audit work for the period ending 31 August 2014.

## **66 PROGRESS REPORT ON THE IMPLEMENTATION OF INTERNAL AUDIT MANAGEMENT ACTIONS**

The Committee received a report from the Chief Officer, which summarised progress in working towards completing internal audit actions (Item 10 in the Minute Book).

Members were updated on some items in the appendix which had since been closed, including those on pages five, seven and eight (first part only).

The Committee requested that Unitary representation on the Hampshire Safeguarding Children Board (HSCB) was included in the analysis featured on pages 11-13 of the report and it was agreed that this would be looked at for the next report.

RESOLVED:

The Standards and Governance Committee:

a) Approved the audit action reports, and progress made towards the implementation of recommendations.

b) Agreed that future reports would highlight medium and high audit management actions only.

## **67 SCHEME OF DELEGATION**

The Committee received a report from the Chief Officer regarding the updated Scheme of Delegation to Officers (Item 11 in the Minute Book).

The changes to the Scheme of Delegation to Officers and Financial

Regulations were highlighted to Members and it was agreed that “Treasurer” would be changed to “Chief Finance Officer” in future reports in order to maintain consistency.

RESOLVED:

The Standards and Governance Committee **RECOMMENDS** that the Authority agree the proposed changes to the Scheme of Delegation to Offices and the Financial Regulations as set out in Appendices A and B to the report.

## **68 RECORDING SPECIFIC DECISIONS DELEGATED TO OFFICERS**

The Committee considered a report from the Chief Officer regarding new policy to record delegated decisions taken by officers (Item 12 in the Minute Book).

It was confirmed that such publication only applied in instances where the decision was significant and generally delegated or was specifically delegated by the Authority (or one of its Committees). The process was highlighted in Appendix B to the report.

RESOLVED:

The Standards and Governance Committee endorsed the arrangements put in place by HFRS to meet the requirements under the Regulations relating to decisions that are delegated to Officers to be formally recorded when they are taken and then published.