

## MEETING OF THE ROYAL BERKSHIRE FIRE AUTHORITY'S AUDIT COMMITTEE



Held on Thursday 24 January 2008

Strategic Command Centre, Royal Berkshire Fire and Rescue Service  
Headquarters, 103 Dee Road, Tilehurst, Reading, Berkshire, RG30 4FS

**Those present:** Councillor Phillip Bicknell (Member, Fire Authority)  
Councillor Iain McCracken (Member, Fire Authority) (*Chairman*)  
Councillor Dexter Smith (Member, Fire Authority)

**In attendance:** Julie Barker (RSM Bentley Jennison)  
Conor Byrne (Senior Accountant)  
Deborah Cripps (RSM Bentley Jennison)  
Lynda Kenyon (Committee Manager)  
Richard Taylor (Clerk and Monitoring Officer)  
Andrew Vallance (Authority Treasurer)  
Graham West (Audit Commission) (*Item 01.04.08*)

### 01.01.08 APOLOGIES FOR ABSENCE

There were no apologies for absence received.

### 01.02.08 DECLARATION OF INTERESTS

Having been reminded that, in accordance with the Fire Authority's Code of Conduct, Members were required to declare interests, which were Personal or Personal and Prejudicial, where appropriate, it was **Noted** that, on this occasion, there were no such declarations to be made.

### 01.03.08 MINUTES OF THE MEETING HELD ON 11 OCTOBER 2007

The Minutes of the meeting held on Thursday 11 October 2007 were received and **Approved** as a correct record, for signing by the Chairman.

The Chairman advised that Agenda Item 7 (Risk Register - presentation) would be deferred to the next meeting as Jonathan Ball (Information Systems Manager) had not been able to attend the meeting due to sickness.

**Agenda Item 6 (IT Systems - update) was taken next.**

### 01.06.07 IT SYSTEMS - UPDATE

Conor Byrne provided an overview of the current paper based system used for recording drill returns and how the revised electronic recording methods using Firewatch (*electronic information system*) would be implemented. He referred to the advantages and benefits of this electronic recording, which included less processing for the Finance Department and the ability to carry out comparable data searches. He expected that the system would go live in April 2008.

In response to questions from the Members, Conor Byrne confirmed that

Action

Agenda  
next  
meeting

approximately 25 hours of staff time would be saved with the implementation of the electronic system. The Authority Treasurer noted that, through this saving, the current Finance Department's staffing vacancies could be re-visited. Conor Byrne also confirmed that linkage to a backup service, located in Maidenhead, had already been established.

In response to Members' concerns regarding the measures in place to safeguard security, the Authority Treasurer reassured Members that individual user log-ins and passwords, line management authorisation, granting of permissions based on the post held, and Administrators' permissions had been put in place. He confirmed that there were only three Administrators who had permissions to add and/or amend personnel within Firewatch, and that the Assistant Chief Fire Officer (ACFO) received notification whenever any personnel were added, noting that the ACFO did not have any line management of Human Resources' personnel which, in itself, was a further security measure.

The Authority Treasurer agreed to verify the number of attempts that could be made to log onto Firewatch, and as to whether further authorisation would be required should the number of attempts be exceeded.

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**Agenda Item 5 (Internal Audit Progress Report) was taken next.**

#### **01.05.08 INTERNAL AUDIT PROGRESS REPORT**

The Audit Committee was advised of the progress made with the Internal Audit Plan for 2007/08.

Julie Barker and Deborah Cripps (RSM Bentley Jennison) took Members through the key findings from the Internal Audit work, work in progress or planned, liaison with management and External Audit, changes to the Plan, sector guidance and to the periodic plan performance for 2007/08. Julie Barker confirmed that it had been agreed with the Authority Treasurer that the Payroll System would be considered at the latter end of the year.

The Chairman enquired as to what the implications would be should the Auditors recommended that Firewatch was not fit for purpose. Deborah Cripps believed that Firewatch was fit for purpose, but noted that recommendations might, for example, be submitted regarding access or change management. The Authority Treasurer stated that any recommendations would be considered by the Firewatch User Group.

#### **The Audit Committee:**

- **Noted** the Internal Audit Progress Report.
- **Agreed** that a Firewatch demonstration be given to the Committee at its next meeting.

AT  
Agenda next  
meeting

**Graham West joined the meeting, and Item 01.04.08 (External Audit Report) was taken next.**

#### **01.04.08 External Audit Report**

The Audit Committee was advised of the Fire Authority's performance under the

Use of Resources and Direction of Travel assessments, and it was invited to discuss the proposed increase in Audit fees.

Graham West referred to the Audit Commission's interim report on the Use of Resources and the Direction of Travel assessments which, he confirmed, had yet to be finalised. The Authority Treasurer agreed to furnish the Audit Committee Members with a copy of the final report when available.

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Graham West explained the processes that had been undertaken, and reported that the Fire Authority had realised an overall assessment score of three, which was **Noted**. He acknowledged that, due to the reporting timescales, some of the actions taken to address previous recommendations had not been included within the scores for 2006/07 but that the actions taken would be reflected in next year's scores. He was confident that there would be further improvements to the assessment scores.

Graham West referred to the 2008 assessment changes to the Use of Resources, and noted that Comprehensive Area Assessments would now be included.

In response to a question from Councillor Phillip Bicknell, Graham West confirmed that there were two specific areas of concern, namely financial management, which would be monitored by RSM Bentley Jennison, and internal control, however he noted that this area was now expected to improve due to the appointment of the Audit Committee.

Graham West referred to the Audit Commission's draft work programme, which included two key elements, namely the expansion in the scope of the Use of Resources work resulting in additional data quality work applied to Fire Authorities, and to the approach to be taken to underpin the Use of Resources. He confirmed that the increased inspection levels were the result of a Government initiative. He also referred to the resulting increase to the scale of fees for 2008/09, which realised a 41% increase for Fire Authorities. The Authority Treasurer welcomed the auditing of data quality.

Graham West confirmed that he would clarify the outcome of the scales of fees 2008/09 consultation with the Authority Treasurer as soon as he had been advised.

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The Audit Committee felt that the increase in the Audit Commission's scale of fees would have an impact on the Fire Authority's budgetary plans.

In response to Members' questions regarding the apportionment of fees against the amount of work undertaken by the Audit Commission, Graham West confirmed that adjustments to the fees could be made to reflect commensurate increases or decreases in the required Audit Commission's work with the Fire Authority, and that these could be negotiated with the Authority Treasurer.

The Chairman conveyed his thanks to Graham West, and he left the meeting.

#### **01.07.08 DATE OF NEXT MEETING**

**The Audit Committee Agreed** that the Committee Manager should seek suitable dates for the next two meetings which should take place at the end of March 2008/early April 2008 and early to mid June 2008.

LK