

ESSEX FIRE AUTHORITY

Essex County Fire & Rescue Service



MEETING

**Audit Governance &
Review Committee**

AGENDA ITEM

5

MEETING DATE

20 January 2016

REPORT NUMBER

EFA/012/16

SUBJECT

Audit Reports

REPORT BY

The Finance Director & Treasurer, Mike Clayton

PRESENTED BY

The Finance Director & Treasurer, Mike Clayton

SUMMARY

This paper provides one internal audit report for review and the Annual Audit from our external auditors.

RECOMMENDATION

Members of the Committee are asked to note the contents of the reports.

BACKGROUND

This is a covering paper for the following external and internal audit reports being submitted to the meeting of the Audit, Governance & Review Committee. The following internal audit reports are to be considered at the meeting;

Audit Area	Audit Conclusion
IT General Controls Health Check	Reasonable Assurance (Amber/Green)

In addition there are two other reports. Firstly the Annual Audit Letter from Ernst & young LLP, the Authority's external auditors is attached. In the external audit the value for money conclusion was qualified because the Lucas Report, published in September 2015, identified concerns about the governance arrangements for the Authority.

The second additional report is a review of the pension and related payroll processes carried out by KPMG.

RISK MANAGEMENT IMPLICATIONS

Internal audit reports form part of the risk management arrangements for the authority. Progress on the implementation of agreed recommendations is also reported to the Committee.

LEGAL, FINANCIAL, ENVIRONMENTAL AND EQUALITY IMPLICATIONS

There are no relevant implications from this report.

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985	
List of appendices attached to this paper: Internal Audit Report ICT Health Check Annual Audit Letter – Ernst & Young LLP Pension Review - KPMG	
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