

HUMBERSIDE FIRE AUTHORITY

EXTRAORDINARY MEETING

27 NOVEMBER 2020

Members

Representing East Riding of Yorkshire Council:

Councillors Chadwick, Davison, Dennis, Fox, Green, Jefferson, Smith and West

Representing Hull City Council:

Councillors Chambers, Dad, Nicola and Randall

Representing North East Lincolnshire Council:

Councillors James, Shepherd and Swinburn

Representing North Lincolnshire Council:

Councillors Briggs (*Chairperson*), Grant, Sherwood and Waltham MBE

Officers of Humberside Fire & Rescue Service

Chris Blacksell - Chief Fire Officer/Chief Executive, Kevin Wilson - Executive Director of Corporate Services/Section 151 Officer, Christine Cooper - Temporary Director of People and Development, Paul McCourt - Director of Service Delivery, Steve Topham - Director of Service Delivery Support, Niall McKiniry - Director of Service Improvement, Mathew Buckley - Monitoring Officer/Secretary and Gareth Naidoo - Committee Manager

Also in attendance:

External Auditor

Gavin Barker - Director - Public Services (Mazars) (presented Minute 125)
Ross Woodley - Manager - Public Services (Mazars)

Independent Co-opted Members of the Governance, Audit and Scrutiny Committee

Martin Allingham, Doug Chapman, Andrew Smith, Mandy Thomlinson and Clive Vertigans were in attendance as observers.

The remote meeting took place via video conference (Zoom).

123/20 APOLOGIES FOR ABSENCE - Apologies for absence were submitted from Councillors Barfield, McMurray and Singh, and from Keith Hunter - Police and Crime Commissioner for Humberside Police.

124/20 DECLARATIONS OF INTEREST - No declarations were made.

125/20 FOLLOW UP LETTER TO OUR AUDIT COMPLETION REPORT IN RELATION TO THE 2019/20 AUDIT - Gavin Barker - External Audit (Mazars) submitted a follow up letter to the Audit Completion Report in relation to the 2019/20 Audit.

Since the Authority had approved the Annual Accounts at its meeting of 25 September 2020 East Riding Pension Fund had made a disclosure of 'material valuation uncertainty' in relation to

certain types of assets in the notes to its financial statements. As the Authority's accounts included a share of the Pension Fund assets, and the assets subject to the disclosure were above the materiality level, Note 3 to the Authority's financial statements in relation to sources of estimation uncertainty, had been updated to disclose the impact of this on the Authority's financial statements. This additional disclosure meant that the Authority needed to once again consider and re-approve the final version of the financial statements.

Having now completed its work on pensions, and in particular, having received the assurance letter from the auditor of East Riding Pension Fund the only matter that needed bringing to Members' attention was the 'material valuation uncertainty' in relation to certain Pension Fund assets.

The work on Whole of Government Accounts (WGA) had been delayed due to awaiting group instructions from the National Audit Office. This had now been completed and there were no matters to bring to Members attention.

At the time of preparing the update letter, External Audit still anticipated issuing an unqualified opinion, without modification, on the financial statements, and still anticipated concluding that the Authority had proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Resolved - That the letter be received.

126/20 HUMBERSIDE FIRE AUTHORITY ANNUAL ACCOUNTS 2019/20 - The Executive Director of Corporate Services/S151 Officer submitted the final version of the Annual Accounts 2019/20 for approval.

While the Annual Statement of Accounts 2019/20 had been previously approved by the Authority at its meeting of 25 September 2020 (Minute 96/20 refers), it was necessary for the Authority to approve once more the final version of the Annual Accounts following the disclosure by East Riding Pension Fund of 'material valuation uncertainty' in relation to certain types of assets in the notes to its financial statements.

Resolved - That the Annual Accounts 2019/20 be approved and published.