

## **Report of the Assistant Director of Resources to the Chair and Members of the North Yorkshire Fire Independent Audit Committee**

**24<sup>th</sup> March 2026**

**Presenting Officer: Michael Porter**

**Status: For agreement**

### **Audit Committee Terms of Reference**

#### **1. Purpose**

- 1.1 As this is the final meeting of the North Yorkshire Fire Independent Audit Committee for 2025/26 this report seeks approval from Members for the Terms of Reference to be adopted by the Committee for its work during 2026/27, the agreed work plan for the Committee for 2026/27 including the timing of the information coming to the Committee and also to set out and agree the timings of the meetings for the forthcoming financial year.

#### **2. Recommendations**

Members are asked to agree:

- 2.1 The Terms of Reference for the Committee as attached at Appendix A.
- 2.2 That given the challenges of recruiting additional Members that the quoracy of the meeting is amended in the Terms of Reference to reflect the following:
- No formal decisions will be made at the meeting of the Audit Committee unless **at least half** of the appointed Members of the Committee are present.*
- 2.3 That the Terms of Reference are reviewed and approved annually prior to the start of the new financial year.
- 2.4 The Schedule of Work for 2026/27 as attached at Appendix B.
- 2.5 The Meeting dates for the Committee as set out in 3.3

### **3. Reasons**

- 3.1 Member have agreed to review and annually approve the Terms of Reference for the Committee to ensure they remain relevant and up to date. These are set out at Appendix A for Members comment, input and approval.
- 3.2 There are no proposed changes to the terms of reference after the significant update in 2025/26 to reflect the changes in Governance and Authority structure resulting from the transfer of the Fire Authority responsibilities to the Mayoral Combined Authority on the 7<sup>th</sup> May 2024, other than the proposal to change the quoracy of the meeting to aid decision making and administration of the meetings.
- 3.3 If, however, Members feel that they do not adequately cover the remit of the panel then amendments can be made.
- 3.4 To ensure that Members can attend as many meetings as possible, and to ensure that those meetings will have at least the minimum number of Members to enable business to be undertaken, then the meeting dates for 2026/27 are set out below for agreement.
- Thursday 25<sup>th</sup> June 2026 – 1.30pm start
  - Thursday 24<sup>th</sup> September 2026 – 1.30pm start
  - Thursday 17<sup>th</sup> December 2026 – 1.30pm start
  - Thursday 25<sup>th</sup> March 2027 – 1.30pm start
- 3.5 This report also sets out the schedule of work to come to each meeting during 2026/27, aligned with the area of the Terms of Reference covered by the reports, so that Members can see the span of work to be covered and to ensure them that they will be able to cover their full Terms of Reference.

### **4. Implications**

- 4.1 Finance  
There are no financial implications arising from this report.
- 4.2 Diversity & Equal Opportunities  
There are no diversity or equal opportunities implications arising from this report.
- 4.3 Human Rights Act  
There are no Human Rights Act implications arising from this report.
- 4.4 Sustainability  
There are no sustainability issues arising from this report.
- 4.5 Risk  
There are no risk issues arising from this report.

### **5. Conclusion**

- 5.1 This report sets out the Terms of Reference, dates of meetings and schedule of work for the Audit Committee for 2026/27 which has been aligned with the Committee's Terms of Reference.

**AUDIT COMMITTEE - TERMS OF REFERENCE****Composition of the Committee**

The Audit Committee ideally comprises 5 members who are independent of the Fire Rescue Service. The Strategic Leadership Team of the Fire Service are required to be represented at each meeting of the Committee.

**Quorum of the Committee**

No formal decisions will be made at the meeting of the Audit Committee unless at **least half of the appointed** Members of the Committee are present.

**Press and Public**

The Public shall be admitted to all meetings of the Audit Committee unless excluded by resolution in accordance with the provisions of the Local Government Act 1972 (Schedule 12a), as amended by the Local Government (Access to Information) Act 1985.

A member of the public will not be permitted to speak or ask questions at the meeting except with the consent of the meeting chair.

**Exclusion of Public Access**

The public must be excluded from meetings whenever it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that confidential information would be disclosed.

Confidential information means information given to the Mayor/Deputy Mayor or Chief Fire Officer (CFO) by a Government Department on terms which forbid its public disclosure or information which cannot be publicly disclosed by Court Order.

Items will be considered '**Below the Line**' or 'not for publication' when they contain exempt information as defined by schedule 12 of the Local Government Act 1972.

**Purpose**

The Audit Committee is responsible for enhancing public trust and confidence in the governance of the North Yorkshire Fire and Rescue Service. It also assists the Deputy Mayor in discharging statutory responsibilities in holding the Fire Service to account. This is achieved by:

- Advising the Deputy Mayor and Chief Fire Officer of North Yorkshire according to good governance principles
- Providing independent assurance on the adequacy and effectiveness of the Fire Service's internal control environment and risk management framework.
- Overseeing the effectiveness of the framework in place for ensuring compliance with statutory requirements (and in particular those in respect of health and safety and equalities and diversity.)
- Independently scrutinising financial and non-financial performance to the extent that it affects the Fire Services exposure to risks and weakens the internal control environment
- Overseeing governance and monitoring of governance within the organisation.
- Overseeing the financial reporting process

## **Objectives**

The Audit Committee meets at least four times a year and in effectively discharging its function is responsible for:

### **Internal Control Environment**

- Satisfying itself as to the effectiveness of the internal control framework in operation within the Fire Service and advising the Deputy Mayor and Chief Fire Officer as appropriate.

### **Corporate Risk Management**

- Approving the Fire Service corporate risk management strategy and framework; ensuring that an appropriate framework is in place for assessing and managing key risks to the Fire Service.
- Considering the financial risks to which the Fire Service is exposed and approving measures to reduce or eliminate them or to insure against them.
- Providing assurance to the Deputy Mayor and Chief Fire Officer as appropriate on the effectiveness of the risk management framework in operation.
- Provide oversight and scrutiny of the risk registers of the Fire Service.

### **Regulatory Framework**

- Maintain an overview of the work around professional standards in relation to an overview of the number and types of complaints.
- To review any Fire related issue referred to it by the Statutory Officers and make recommendations as appropriate.
- To monitor the policies of the Fire Service on 'Raising Concerns at Work', anti-fraud and corruption strategy and complaints process.

### **Internal Audit**

- Advising the Deputy Mayor and Chief Fire Officer on the appropriate arrangements for internal audit, the appointment of the Internal Auditors and approving the Internal Audit Strategy.
- Approving the internal audit annual programme.
- Overseeing and giving assurance to the Deputy Mayor and Chief Fire Officer on the provision of an adequate and effective internal audit service; receiving progress reports on the internal audit work plan and ensuring appropriate action is taken in response to audit findings, particularly in areas of high risk.
- Considering the Head of Internal Audit Annual Report and annual opinion on the internal control environment for the Fire Service; ensuring appropriate action is taken to address any areas for improvement.
- Reviewing and monitoring the effectiveness of the Fire Service on fraud, irregularity and corruption.

**Inspection and Review**

- Considering HMICFRS, external review agencies and any internal inspection reports that provide assurance on the internal control environment and/or may highlight governance issues for the Fire Service.

**Complaints**

- Maintain an overview of Fire Service complaints.

**Freedom of Information**

- Maintain an overview of FOI requests and Performance.
- Act as the review body for Freedom of Information appeals

**Civil Claims**

- Maintain an overview of Civil Claims

**Information Governance**

- Review Corporate Strategy, policies and procedures in relation to Information Governance for the Fire Service.
- Review reports from the Senior Information Risk Owner (SIRO) relating to the implementation of the corporate strategy, compliance with Data Protection Act and other information Governance related legislation.
- Consider any implications for governance and the annual governance statements of the Fire Service from issues in this area.