

ESSEX FIRE AUTHORITY

Essex County Fire & Rescue Service



MEETING	AGENDA ITEM
Policy and Strategy Committee	5

MEETING DATE	REPORT NUMBER
26 July 2017	EFA/096/17

SUBJECT
2016/17 Accounts

REPORT BY
The Finance Director & Treasurer, Mike Clayton

PRESENTED BY
The Finance Director & Treasurer, Mike Clayton

SUMMARY

Under the Accounts and Audit Regulations 2015, Members of the Fire Authority must approve the Statement of Accounts and publish them by 30 September. This paper provides a summary of the key issues from the audit of the accounts.

RECOMMENDATIONS

Members of the Policy & Strategy Committee are asked to:

- Note the Auditors Report;
- Review and agree the unadjusted audit errors found;
- Approve the Statement of Accounts;
- Agree the amended Governance Statement; and
- Agree the letter of Representation and authorise the Chairman to sign it on the Committee's behalf.

BACKGROUND

Members approved the Annual Governance Statement in June and this was included in the draft accounts that were published at that time and is included in the Statement of Accounts at Appendix 1. Since then a small change has been made to the wording and so agreement to the revised version is sought.

Appendix 2 includes the Auditors report on the accounts – this will be presented at the meeting.

CHANGES TO THE ACCOUNTS

No material changes to the draft accounts have been made.

UNADJUSTED ERRORS & LETTER OF REPRESENTATION

The Auditors report will bring forward any unadjusted errors that they have identified. The letter of representation includes reference to these “unadjusted errors” and will be circulated at the meeting.

RISK ANALYSIS

The results of the Auditor’s review have been reported to the Committee in their Annual Governance Report.

LEGAL IMPLICATIONS

The Authority must approve and publish accounts by 30 September, after completion of the review by our auditors. The approval and publishing of the accounts by 31 July means that the deadlines that will apply for the 2017/18 accounts have been met a year early.

FINANCIAL IMPLICATIONS

There are no financial implications from approval of the Authority’s accounts.

USE OF RESOURCES

There is no use of resources implications from approval of the Authority’s accounts.

ENVIRONMENTAL IMPLICATIONS

There are no environmental Implications from approval of the Authority’s accounts.

EQUALITY IMPLICATIONS

There are no equality implications from approval of the Authority’s accounts.

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985	
List of background documents	
Appendices; Appendix 1 - 2016/17 Statement of Accounts Appendix 2 – Auditors report on the Accounts	
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