



MEETING

AGENDA ITEM

**Policy and Strategy
Committee**

6

MEETING DATE

21 September 2016

REPORT NUMBER

EFA/109/16

SUBJECT

2015/16 Accounts and Annual Governance Statement

REPORT BY

The Finance Director & Treasurer, Mike Clayton

PRESENTED BY

Deputy Finance Director, Glenn McGuinness

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 letter of Representation and authorise the Chairman to sign it on the Committee's behalf; and
- Authorise the Chairman to sign the Statement of Accounts.

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.

CHANGES TO THE ACCOUNTS

Following the majority vote to end the UK's membership of the European Union (EU) in the EU Referendum held on 23 June 2016, an addition to Note 5 "Events after the Balance Sheet date" has 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.

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 - 2015/16 Statement of Accounts	
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