

**Governance, Audit and Scrutiny Committee
17 July 2017**

**Report by the Executive Director
Service Support & S.151 Officer**

AUDITED STATEMENT OF ACCOUNTS 2016/17

EXECUTIVE SUMMARY

This report includes the audited version of the Fire Authority's Accounts for the financial year 2016/17. The audit of the Authority's 2016/17 Statement of Accounts has now been substantially completed and pleasingly again well in advance of the statutory deadline of 30 September.

In partnership with the Authority's external auditor, KPMG, a small number of adjustments to the draft Accounts have been undertaken in order to reach the final version. These are detailed in the 'Report to those charged with governance (ISA 260) 2016/17' elsewhere on this agenda. The final version of the Annual Accounts is attached at Appendix 1 of this report.

RECOMMENDATIONS

1. That Members take assurance from the audited Statement of Accounts for 2016/17.

STATEMENT OF ACCOUNTS – 2016/17

2. Members will recall considering the draft unaudited Statement of Accounts for 2016/17 at the 16 June 2017 Governance, Audit and Scrutiny Committee meeting.
3. KPMG, in close liaison with the Fire Authority's Finance team, have now substantially completed the audit of the 2016/17 Statement of Accounts and supporting papers.
4. The outturn position remains that which was reported to the 16 June 2017 meeting, a £1.095m underspend.
5. The 'Report to those charged with governance (ISA 260) 2016/17' is included elsewhere on this agenda. The ISA 260 report gives an unqualified (clean) opinion on the Authority's Accounts for 2016/17 and an unqualified (clean) value for money conclusion. Both of these aspects are extremely pleasing and show another year of sound financial management.
6. This report represents the final stage in the sign-off of the 2016/17 Statement of Accounts. Once approved, the 'Letter of Representation' will be duly signed and passed to the Authority's nominated Director at KPMG. A draft is attached at Appendix 2 of this report.
7. Furthermore, after the 28 July Fire Authority meeting, the 2016/17 Accounts will be distributed to stakeholders and local libraries as well as posted on the website, to ensure information is as accessible as possible. A further notice will be placed in the press to inform the public that the 2016/17 audit of Accounts is now closed.

STRATEGIC PLAN COMPATIBILITY

8. The Authority has produced a high quality and timely set of Accounts for 2016/17 which support the Strategic Plan objective of 'making the best use of the resources we have'.

FINANCIAL/RESOURCES/VALUE FOR MONEY IMPLICATIONS

9. Robust and timely financial management information sits at the heart of good governance. The delivery of the 2016/17 Statement of Accounts ensures that the Authority understands its overall financial position going forward.

LEGAL IMPLICATIONS

10. The Fire Authority statutorily must approve its audited Accounts by 30 September each year.

EQUALITY IMPACT ASSESSMENT/HR IMPLICATIONS

11. No direct issues arising.

CORPORATE RISK MANAGEMENT IMPLICATIONS

12. The requirement to produce an accurate and timely financial position at outturn is implicit in underpinning the organisation's governance arrangements and the Strategic Risk Register.

HEALTH AND SAFETY IMPLICATIONS

13. No direct issues arising.

COMMUNICATION ACTIONS ARISING

14. Copies of the Annual Statement of Accounts for 2016/17 will be circulated to key stakeholders and local libraries.

DETAILS OF CONSULTATION AND/OR COLLABORATION

15. No direct issues arising other than close working with KPMG since the start of the 2016/17 Accounts in January 2017. The statutory notice to allow members of the public in the Humberside area to inspect the Accounts was placed in the local press and on the Authority's website in the week commencing 8 May 2017. The inspection period closes on 17 July 2017 so any issues raised through that process will be known before the GAS and HFA meetings take place on 17 and 28 July respectively.

BACKGROUND PAPERS AVAILABLE FOR ACCESS

16. 26 June 2017 Fire Authority – 'Annual Statement of Accounts 2016/17'.
2016/17 Accounts Working Papers.

RECOMMENDATIONS RESTATED

17. That Members take assurance from the audited Statement of Accounts for 2016/17.

K WILSON

Officer Contact: Kevin Wilson ☎ 01482 567183
Executive Director Service Support & S.151 Officer

Humberside Fire & Rescue Service
Summergroves Way
Kingston upon Hull

KW/SJ
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