

Report of the Treasurer

Annual Audit Letter 2018/19

Purpose of report

1. To present the Annual Audit Letter 2018/19 from External Auditors, Grant Thornton UK LLP.

Recommendation

The Treasurer recommends that the Annual Audit Letter 2018/19 from External Auditors, Grant Thornton UK LLP be noted.

Introduction and Background

2. Under the Local Audit and Accountability Act 2014 the Auditors key responsibilities are to :
 - give an opinion on the Authority's financial statements;
 - assess the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion).
3. The Auditors undertake a risk assessment to identify any significant risks which need to be addressed before the value for money conclusion is reached. The Auditors assess the Authority's financial resilience as part of their work on the value for money conclusion.
4. The Annual Audit Letter summarises the findings from the 2017/18 audit.

Audit Opinion

6. An unqualified opinion on the Authority's 2018/19 financial statements was issued on 31 July 2019. The financial statements were considered to give a true and fair view of the Authority's financial position and that the financial statements presented for audit were basically sound.
7. No significant issues were found with the primary statements in our 2018/19 audit. However, a significant late Post-Balance Sheet event required a material adjustment to those statements and this was undertaken without creating any further issues.
8. The Engagement Lead issued an unqualified Value for Money Conclusion on 31 July 2019 as work did not identify any matters which indicated that the Authority

did not have proper arrangements in place for securing economy, efficiency and effectiveness.

9. The Engagement Lead was satisfied on the basis of his work that in all significant respects Hereford & Worcester Fire and Rescue Authority has put in place proper arrangements to secure value for money in its use of resources for the year ending 31 March 2019.

Corporate Considerations

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| Resource Implications (identify any financial, legal, property or human resources issues) | None |
| Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications). | None |
| Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores). | None |
| Consultation (identify any public or other consultation that has been carried out on this matter) | None |
| Equalities (has an Equalities Impact Assessment been completed? If not, why not?) | N/A |

Supporting Information

Appendix 1 – Annual Audit Letter 2018-19 from Grant Thornton UK LLP

Contact Officer

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