

Hampshire Fire and Rescue Authority

Standards and Governance Committee

Item: 6

23 September 2013

External Audit results letter 2012/13

Report by the Chief Officer

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1 Summary

- 1.1 Attached to this report, in appendix 1 is the External Auditor's Audit results report for the year ended 31 March 2013. It summarises the findings from the audit of the Authority's financial statements, and the work undertaken to assess arrangements in place to secure value for money in our use of resources.
- 1.2 The Audit Commission expect to issue an unqualified audit opinion on the Authority's Statement of Accounts and have concluded that we have proper arrangements for securing economy, efficiency, and effectiveness in the use of our resources.
- 1.3 There is a requirement for the Committee to consider the letter of representation, (a copy of which is attached in appendix 2), and that it is signed by the Chairman.

2 Recommendations

- 2.1 That the Committee:
 - (i) receives the External Auditor's HFRA Audit results Report for 2012/13, and;
 - (ii) considers the letter of management representation (appendix 2), and the Chairman of the Committee signs it on behalf of the Fire Authority.

3 Introduction

- 3.1 At a previous meeting of this Committee in April 2013, the Authority's External Audit Plan was presented, providing details of the work proposed for the audit of the financial statements for 2012/13. It explained that a Value for Money conclusion would be produced and detailed the criteria upon which this would be based.

3.2 The audit work is now substantially, complete and the results reported in the Audit results report, which is attached as Appendix 1.

4 Resource implications

4.1 Appropriate financial resources have been made available to fund the cost of the 2012/13 audit fee of £48,300.

5 People impact assessment

5.1 The proposals in this report are considered compatible with the provisions of the equality and human rights legislation.

Background information (Section 100D of Local Government Act 1972)

The following documents disclose the facts or matters on which this report, or an important part of it, is based and has been relied upon to a material extent in the preparation of the report:

Hampshire Fire and Rescue Authority Audit Plan Year ending 31 March 2013

Appendix 1 – Audit results report for year ended 31 March 2013

Appendix 2 – Draft copy of the letter of representation