

Hampshire Fire and Rescue Authority

Standards and Governance Committee

Item 9

7 December 2016

Annual Audit Letter for the year ended 31 March 2016

Report by the Chief Officer

Contact: Geoff Howsego, telephone: 023 8062 6828

1 Summary

- 1.1 Attached to this report, in appendix 1, is the External Auditor's Annual Audit Letter for the year ended 31 March 2016. It summarises the key issues arising from the audit of the Authority's financial statements and the work undertaken to assess the arrangements in place to secure economy, efficiency and effectiveness in the use of resources (value for money).
- 1.2 On 15 September 2016, the Auditor issued an unqualified audit report to this Committee for both the financial statements and the value for money conclusion.

2 Recommendation

- 2.1 That the Committee receives the External Auditor's Annual Audit Letter for 2015/16.

3 Introduction

- 3.1 In June 2016, the Committee received the Authority's External Audit Plan. It provided details of the work proposed for the audit of the financial statements for 2015/16 and to reach a conclusion on the Authority's arrangements to secure economy, efficiency and effectiveness.
- 3.2 The audit work is now complete and the results reported in the Annual Audit letter which is attached as Appendix 1.

4 Resource implications

- 4.1 Appropriate financial resources have been made available to fund the cost of the 2015/16 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 2016

Audit Results Report - ISA (UK and Ireland) 260 for the year ended 31 March 2016

Appendix 1 – Annual Audit Letter for year ended 31 March 2016