

**LANCASHIRE COMBINED FIRE AUTHORITY
RESOURCES COMMITTEE**

Meeting to be held on 26 September 2018

**REVISIONS TO THE STATEMENT OF ACCOUNTS 2017/18
(Appendices 1 and 2 refer)**

Contact for further information:

Keith Mattinson - Director of Corporate Services – Telephone Number 01772 866804

Executive Summary

This report presents the changes made during the audit of the Statement of Accounts of the Combined Fire Authority for the financial year ended 31 March 2018.

Recommendation

The Committee is asked note and endorse the revised Statement of Accounts.

Information

The Core Financial Statements for the financial year ended 31 March 2018 were presented to Resources Committee in May. The report confirmed that:-

- the unaudited Statement of Accounts would be signed by the Treasurer to certify that it presents a true and fair view of the financial position of the Authority as at 31 March 2018;
- this would be subject to review by the Authority's external auditors, Grant Thornton;
- that a further report would be presented to the Audit Committee in July, following completion of the external audit;
- at that meeting the Chair of the Audit Committee would be asked to sign the final statement of accounts, as well as the Treasurer;
- Following this a final audited set of accounts will be presented to the Resources Committee for information.

In light of this the Committee noted and endorsed the report and core financial statements, based on the various outturn reports presented on the same agenda.

Subsequent to that the full set of accounts were produced and signed by the Treasurer and submitted for audit to Grant Thornton. The External Audit Findings Report is attached as appendix 1.

The main issues within the report were as follows:-

- Audit opinion - the auditor will give an unqualified opinion on the financial statement;
- Value for money – the auditors concluded that the Authority has proper arrangements in all significant respects to ensure it delivers value for money in its use of resources.

The auditors have identified one adjusted mis-statement, relating to the treatment of our share of North West Fire Control, as set out on page 13-15 of the Audit Findings Report.

The Statement of Accounts was updated to reflect the changes identified during the audit and a revised statement of accounts was approved by the Audit Committee in July, and is attached as appendix 2.

Financial Implications

As outlined in the report.

Business Risk Implications

The Statement of Accounts sets out how the Authority has performed financially in the year, and as such is a key means of stakeholders monitoring the Authority and assessing how it is performing.

Environmental Impact

None

Equality and Diversity Implications

None

Human Resource Implications

None

Local Government (Access to Information) Act 1985 List of Background Papers

Paper	<i>Date</i>	Contact
Code and Guidance	February 2018	Keith Mattinson, Director of Corporate Services
Final Account Working Papers	April-July 2018	Keith Mattinson, Director of Corporate Services
Reason for inclusion in Part II, if appropriate:		