

<b>MERSEYSIDE FIRE AND RESCUE AUTHORITY</b>			
<b>MEETING OF THE:</b>	<b>AUDIT COMMITTEE</b>		
<b>DATE:</b>	<b>26 SEPTEMBER 2023</b>	<b>REPORT NO:</b>	<b>CFO/40/23</b>
<b>PRESENTING OFFICER</b>	<b>KEY AUDIT PARTNER AT GRANT THORNTON, GEORGIA JONES</b>		
<b>RESPONSIBLE OFFICER:</b>	<b>GEORGIA JONES</b>	<b>REPORT AUTHOR:</b>	<b>GEORGIA JONES</b>
<b>OFFICERS CONSULTED:</b>	<b>N/A</b>		
<b>TITLE OF REPORT:</b>	<b>2022/23 AUDIT FINDINGS REPORT</b>		
<b>APPENDICES:</b>	<b>APPENDIX A:</b>	<b>2022/23 AUDIT FINDINGS REPORT</b>	

### **Purpose of Report**

1. The Authority's Auditor, Grant Thornton, is required to report on the Authority's financial statements and if in their opinion they give a true and fair view of the financial position for the year, and, have been prepared in accordance with the relevant local authority accounting Code(s) and standards. Grant Thornton's "Audit Findings" report is attached as Appendix A, for Members' consideration.

### **Recommendation**

2. It is recommended that Members note the contents of the Auditor's report.

### **Introduction and Background**

3. The Authority is required to prepare annually a set of financial statements, the Statement of Accounts, as required by the relevant codes and regulations. These statements must then be audited by an independent auditor, who will then issue an opinion on the statements. An unqualified opinion would mean the statements have been prepared in accordance with the codes and regulations and reflect a true and fair view of the financial position for that year.
4. The attached Auditor's "Audit Findings" report confirms that based on their audit work to date, they are confident that once any remaining verification work has been completed the current draft unqualified opinion will be certified without the need to change any information within the Statement of Accounts (elsewhere on today's agenda), and that the 2022/23 financial statements :
  - a) give a true and fair view of the financial position of the Authority's income and expenditure for the year; and
  - b) have been prepared in accordance with the relevant local authority accounting Code(s) and standards.

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**Equality and Diversity Implications**

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5. Not applicable.

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**Staff Implications**

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6. Not applicable.

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**Legal Implications**

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7. Not applicable.

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**Financial Implications & Value for Money**

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8. Not applicable.

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**Risk Management, Health & Safety, and Environmental Implications**

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9. If the Auditor had qualified the accounts the Authority would be expected to resolve those issues and reissue the Statement of Accounts, and its financial management reputation would be harmed.

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**Contribution to Our Vision:** *To be the best Fire & Rescue Service in the UK.*

Our Purpose: *Here to serve, Here to protect, Here to keep you safe.*

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10. The achievement of sound financial administration is essential if the Service is to achieve the Authority's vision.

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**BACKGROUND PAPERS**

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**NONE**

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**GLOSSARY OF TERMS**

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**NONE**