

MERSEYSIDE FIRE AND RESCUE AUTHORITY

MEETING OF THE:	AUDIT COMMITTEE		
DATE:	08 FEBRUARY 2024	REPORT NO:	CFO/08/24
PRESENTING OFFICER	KEY AUDIT PARTNER AT GRANT THORNTON, GEORGIA JONES		
RESPONSIBLE OFFICER:	GEORGIA JONES	REPORT AUTHOR:	GEORGIA JONES
OFFICERS CONSULTED:	N/A		
TITLE OF REPORT:	2022/23 AUDIT FINDINGS REPORT		

APPENDICES:	APPENDIX A: THE AUDIT FINDINGS REPORT FOR MERSEYSIDE FIRE AND RESCUE AUTHORITY
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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.
2. To provide assurance that the financial statements 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

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

Introduction and Background

4. 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.
5. The attached Auditor's "Audit Findings" report confirms Grant Thornton have substantially completed the audit of the Authority's financial statements and subject to outstanding queries being resolved, Grant Thornton anticipate issuing an unqualified opinion following today's Audit Committee, confirming 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.

Equality and Diversity Implications

6. Not applicable

Staff Implications

7. Not applicable

Legal Implications

8. Not applicable

Financial Implications & Value for Money

9. Not applicable

Risk Management and Health & Implications

10. 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.

Environmental Implications

11. Not applicable

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.*

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

BACKGROUND PAPERS

NONE

GLOSSARY OF TERMS

NONE