

MERSEYSIDE FIRE AND RESCUE AUTHORITY			
MEETING OF THE:	AUDIT COMMITTEE		
DATE:	25 FEBRUARY 2025	REPORT NO:	CFO/82/24
PRESENTING OFFICER	AUDIT PARTNER AT FORVIS MAZARS, KAREN MURRAY		
RESPONSIBLE OFFICER:	KAREN MURRAY	REPORT AUTHOR:	KAREN MURRAY/ MIKE REA
OFFICERS CONSULTED:	STRATEGIC LEADERSHIP TEAM		
TITLE OF REPORT:	2023/24 AUDIT COMPLETION REPORT		
APPENDICES:	APPENDIX A: FORVIS MAZARS - AUDIT COMPLETION REPORT FOR MERSEYSIDE FIRE AND RESCUE AUTHORITY – YEAR ENDED 31 MARCH 2024		

Purpose of Report

1. The Authority's Auditor, Forvis Mazars, is required to report on the Authority's financial statements and whether 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. Forvis Mazars Audit Completion 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 Completion" report confirms Forvis Mazars have substantially completed the audit of the Authority's financial statements and subject to outstanding queries being resolved, Forvis Mazars anticipate issuing an unqualified opinion following today's Audit Committee, confirming that the 2023/24 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

5. There are no equality and diversity implications contained within this report.

Staff Implications

6. There are no staff implications contained within this report.

Legal Implications

7. There are no legal implications directly related to this report.

Financial Implications & Value for Money

8. Forvis Mazars identified a number of misstatements within the Statement of Accounts during their audit, which officers have adjusted for in the Audited Statement of Accounts.
9. Forvis Mazars Audit Completion report states they 'anticipate having no significant weaknesses in arrangements to report in relation to arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources'.

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. There are no environmental implications contained within this report.

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