Merseyside Fire and Rescue Authority			
Meeting of the:	**Audit Committee**		
Date:	**24 November 2026**	**Report No:**	**DFP/08/2627**
Presenting Officer:	**Audit Partner at Forvis Mazars, Karen Murray**		
Responsible Officer:	**Audit Partner at Forvis Mazars, Karen Murray**	**Report author:**	**Audit Partner at Forvis Mazars, Karen Murray, Director of Finance and Procurement, Mike Rea**
Officers Consulted:	**Strategic Leadership Team (SLT)**		
Title of Report:	**2025/26 Audit Completion Report**		

Appendices:	**Appendix A:**	**Forvis Mazars - Audit Completion Report for Merseyside Fire and Rescue Authority – Year Ended 31 March 2026**

Purpose of Report

1. The Authority's Auditor, Forvis Mazars, is required to report on whether, in their opinion the Authority's financial statements give a true and fair view of the financial position of the Authority as at 31 March 2026 and of its expenditure and income for the year then ended; and whether they have been properly prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

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 Statement of Accounts in accordance with the relevant statutory requirements and the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom. The Statement of Accounts is subject to independent external audit, following which the auditor issues an opinion on whether the financial statements give a true and fair view and have been properly prepared in accordance with the applicable financial reporting framework.

4. The attached Audit Completion Report summarises Forvis Mazars findings in relation to the 2025/26 Statement of Accounts. The audit is substantially complete and, subject to the satisfactory conclusion of the remaining audit work, Forvis Mazars anticipates issuing an unqualified audit opinion, without modification, confirming that the 2025/26 financial statements:

a) give a true and fair view of the financial position of the Authority as at 31 March 2026 and of its expenditure and income for the year then ended; and

b) have been properly prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

5. The Audit Completion Report has not identified any significant deficiencies in internal control. The non-significant control observations identified during the audit are set out in Appendix A to the Audit Completion Report.

6. The Auditor has also concluded that the Director of Finance and Procurement's use of the going concern basis of accounting in preparing the financial statements is appropriate and has not identified any material uncertainties that may cast significant doubt on the Authority's ability to continue as a going concern for the required assessment period.

7. Forvis Mazars has confirmed that the draft accounts were received by the statutory publication deadline, were of good quality and were supported by appropriate working papers. The Auditor has reported no significant difficulties or disagreements with management and has confirmed that there was effective co-operation and communication throughout the audit.

8. Forvis Mazars has not yet received group audit instructions from the National Audit Office in relation to the Authority's Whole of Government Accounts submission and is therefore unable to commence this element of its work. Consequently, although an unqualified opinion on the financial statements is anticipated, the Auditor will not be able to formally conclude the audit and issue the audit certificate until the required Whole of Government Accounts work has been completed.

Equality and Diversity Implications

9. There are no direct equality and diversity implications arising from this report.

Staff Implications

10. There are no direct staff implications arising from this report.

Legal Implications

11. There are no direct legal implications arising from this report.

Financial Implications & Value for Money

12. In relation to the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources, Forvis Mazars anticipates having no significant weaknesses to report in relation to financial sustainability, governance, or arrangements for improving economy, efficiency and effectiveness.

Risk Management and Health & Safety Implications

13. Where the Auditor identifies matters giving rise to a modified audit opinion or significant weaknesses in the Authority's arrangements for securing value for money, the Authority would be required to consider and respond appropriately to those matters, including implementing any necessary corrective actions or improvements. No such matters are currently anticipated in relation to the 2025/26 audit.

14. There are no direct health and safety implications arising from this report.

Environmental Implications

15. There are no direct environmental implications arising from 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.*

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

BACKGROUND PAPERS

NONE

GLOSSARY OF TERMS

CIPFA **C**hartered **I**nstitute of **P**ublic **F**inance and **A**ccountancy