

Standards and Governance Committee

Purpose: Noting

Date 23 July 2019



**HAMPSHIRE
FIRE AND
RESCUE
AUTHORITY**

Title **EXTERNAL AUDIT RESULTS REPORT 2018/19**

Report of Treasurer

EXECUTIVE SUMMARY

1. Attached to this report, in **Appendix A**, is the External Auditor's Audit Results report for the year ended 31 March 2019. It summarises the findings from the audit of the Authority's financial statements, and the work undertaken to assess arrangements in place to secure value for money in our use of resources.
2. The Auditor proposes to issue an unqualified audit report on the financial statements subject to concluding the matters listed in the draft report, and has concluded that we have proper arrangements for securing economy, efficiency, and effectiveness in the use of our resources.

BACKGROUND

3. At the January 2019 meeting of the Standards and Governance Committee, the Authority's External Audit Plan was presented, providing details of the work proposed for the audit of the financial statements for 2018/19.
4. The audit work is now substantially complete and the results are set out and reported on in the Audit results report, which is attached as Appendix A.
5. The results once again are positive in that, subject to concluding the outstanding matters listed in the draft report, an unqualified opinion on the accounts is expected and Ernst and Young (EY) have concluded that we have proper arrangements for securing economy, efficiency, and effectiveness in the use of our resources.

SUPPORTING OUR SERVICE PLAN AND PRIORITIES

6. Good financial management is essential to enable the Service to achieve its plans and priorities and the audit results report provides external confirmation around the quality and content of the final accounts and the overall financial resilience of the Authority.

CONSULTATION

7. No consultation is required for this report as it is based on historic information and is a purely factual document. The annual accounts will be audited by EY and a separate report is presented elsewhere on this agenda.

RESOURCE IMPLICATIONS

8. There are no direct resource implications contained within this report, but appropriate financial resources have been made available to fund the estimated cost of the 2018/19 audit fee of £27,893.

LEGAL IMPLICATIONS

9. It is a legal requirement that the Statement of Accounts is approved by those charged with governance and is then independently signed off by external audit.

PEOPLE IMPACT ASSESSMENT

10. There are no direct impacts on people as a result of this report.

OPTIONS

11. This report deals with the audit results report from the external auditor, there are therefore no options for consideration in this report.

RISK ANALYSIS

12. Areas of risk are identified by the auditor as part of the planning process and examination of these areas form part of the formal audit and the results are reported in the attached Appendix.

CONCLUSION

13. The audit opinion and value for money conclusion are important elements in confirming that there is sound financial management within the Authority. The report from the auditors is positive and confirms that there are no material issues about which the Committee needs to be made aware.

RECOMMENDATION

14. That the Committee receives and notes the External Auditor's HFRA Audit Results Report for the year ended 31 March 2019.

APPENDICES ATTACHED

Appendix A – External Audit Results Report Year Ended 31 March 2019

BACKGROUND DOCUMENTS

Section 100 D - Local Government Act 1972 – background documents

The following documents discuss facts or matters on which this report, or an important part of it, is based and have been relied upon to a material extent in the preparation of this report.

Final Accounts Report – Standards and Governance Committee

NB: the list excludes Published works

Documents which disclose exempt or confidential information as defined in the Act:

None

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