



**Hampshire
& Isle of Wight**
FIRE & RESCUE SERVICE

Standards and Governance Committee

Purpose: Noted

Date : **29 September 2021**

Title: **External Audit Results 2020/21**

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SUMMARY

1. Attached to this report, in Appendix 1, is the External Auditor's Audit Results report for the year ended 31 March 2021. 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. The Accounts and Audit (Amendment) Regulations 2021 require the Authority's Statement of Accounts to be approved and published by 30 September 2021.
4. The audit work is now substantially complete and the results are set out and reported on in the draft Audit Results Report, which is attached as Appendix 1.
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 EY have concluded that we have proper arrangements for securing economy, efficiency, and effectiveness in the use of our resource.

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.

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 2020/21 audit fee. Proposed changes to this fee are set out in the draft report and would need to be agreed by the Authority or referred to the Public Sector Audit Appointments Ltd (PSAA) for consideration.

IMPACT ASSESSMENTS

9. This is a factual report presenting the external audit results for 2020/21 so no impact assessments are required.

LEGAL IMPLICATIONS

10. This external audit results are part of the final accounts process. There is a legal requirement under the Accounts and Audit (Amendment) Regulations 2021 that the Statement of Accounts be approved and published by 30 September 2021.

OPTIONS

11. This report deals with the approval of the annual accounts that have been prepared in line with the Code of Practice for Local Authority Accounting and 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 presentation of the annual external audit results is an important part of the overall governance framework for the Authority and the Committee is therefore requested to consider and approve the external audit results alongside the accounts.

RECOMMENDATION

14. That the Committee receives and notes the External Auditor's Audit Results Report for the year ended 31 March 2021.

APPENDICES ATTACHED

15. Appendix 1 – External Audit Results (draft) 2020/21

BACKGROUND PAPERS

16. Section 100 D - Local Government Act 1972