



Buckinghamshire & Milton Keynes Fire Authority

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| MEETING | Overview and Audit Committee |
| DATE OF MEETING | 27 July 2016 |
| OFFICER | David Sutherland, Director of Finance and Assets |
| LEAD MEMBER | Councillor Andy Dransfield |
| SUBJECT OF THE REPORT | Letter of Management Representation 2015/16 |
| EXECUTIVE SUMMARY | The Authority is required to consider and sign the letter of representation to Ernst & Young in order for the audit opinion and conclusion to be issued. |
| ACTION | Decision. |
| RECOMMENDATIONS | Members are asked to consider the Letter of Representation for the Authority before it is signed by the Chief Finance Officer and the Chairman of the Committee. |
| RISK MANAGEMENT | The results of the audit give reassurance regarding entries in the accounts and value for money arrangements. |
| FINANCIAL IMPLICATIONS | No direct impact. |
| LEGAL IMPLICATIONS | The audit of the financial statements is a statutory requirement. |
| CONSISTENCY WITH THE PRINCIPLES OF COLLABORATION | No direct impact. |
| HEALTH AND SAFETY | No direct impact. |
| EQUALITY AND DIVERSITY | No direct impact. |
| USE OF RESOURCES | No direct impact. |
| PROVENANCE SECTION & BACKGROUND PAPERS | As part of the audit, the Chairman was required to provide a response to Ernst & Young detailing how the Committee gains assurance from management. A copy of this letter is attached in Annex B. |

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| APPENDICES | Annex A: Letter of Management Representation 2015/16. Annex B: Understanding how the Overview and Audit Committee gains assurance from management. |
| TIME REQUIRED | 10 minutes. |
| REPORT ORIGINATOR AND CONTACT | Mark Hemming mhemming@bucksfire.gov.uk 01296 744687 |