



Anthony Mooney
DCLG
Workforce, Pay and Pensions
Firefighters' Pension Scheme

Our ref: DS/JV/061014
Contact: Dave Skinner
Direct line: 01296 744671
Date: 06 October 2014
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Dear Anthony,

As you may be aware, this Authority, has been obligated to ensure there is a provision within our accounts for 2013/14 for the treatment of injury awards charged to the pension fund since 1 April 2006.

This has caused some problematical issues for the final sign off of our accounts with the Audit Director taking a view that he cannot do so until he has an assurance that there is statutory authority enabling the Authority to make such a payment.

I would be grateful, if it is your assertion that money is due from my Authority to the DCLG, for the legal basis on which you rely for that assertion.

Please could you also provide me with an overview on how many other fire authorities are affected by this and the full extent of the sum involved nationally or at least your best estimate. This would help put the matter in some context with both our Members and senior officers.

Also, given the information supplied to you by e-mail on 27th August 2014 by our Head of Finance and her subsequent discussion regarding possible interest, are you in a position to set out what is now expected of the Authority in respect of a possible repayment, i.e. do you have any plans to verify the calculations made for this Authority, are you proposing to subsequently bill the Authority and whether interest is chargeable (and if so at what rate) and what the repayment terms may be in which case our accounting treatment might perhaps differ. If you could confirm what you feel are the next steps in the process I would be grateful. Please provide the legal authority for your opinions as to the quantum for the principal sum and for any interest.

Anecdotally I am aware that differing approaches are being taken by affected fire and rescue authorities; and there may not be a consistency either in accounting treatment or the approach by auditors; nor by the DCLG in this respect.

I look forward to your earliest response.

Yours sincerely

A handwritten signature in black ink that reads "David Skinner". The signature is written in a cursive style with a long horizontal flourish at the end.

Dave Skinner
Director of Finance and Assets & Treasurer