



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Fire Authority
DATE OF MEETING	14 December 2016
OFFICER	Mark Hemming – Deputy Director of Finance and Assets
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Annual Audit Letter for the year ended 31 March 2016
EXECUTIVE SUMMARY	<p>The appointed auditor is required to issue an annual audit letter to the Authority following completion of their audit procedures for the year. The full letter is shown in Appendix A.</p> <p>Some of the key results and conclusions highlighted in the report include:</p> <ul style="list-style-type: none"> • An unqualified opinion was issued on the Authority's and Pension Fund's financial statements. • The auditors concluded that the Authority has put in place proper arrangements to secure value for money in the use of our resources. • The Governance Statement was consistent with the Auditor's understanding of the Authority. • In 2017/18 the deadline for having audited statements will move to 31 July (currently 30 September). In 2015/16 the Authority met this earlier deadline which the Auditor states "is a great achievement".
ACTION	Decision.
RECOMMENDATIONS	That the Annual Audit Letter for the year ended 31 March 2016 be considered and approved for publication.
RISK MANAGEMENT	No direct impact.
FINANCIAL IMPLICATIONS	No direct impact. No additional audit fee was required for the year.
LEGAL IMPLICATIONS	Regulation 20 of the Accounts and Audit Regulations 2015 requires that the Authority (or committee of the Authority) must meet to consider an audit letter as soon as reasonably practicable after its receipt.

	<p>Consideration of the audit letter is delegated to the Overview and Audit Committee in the Authority's standing orders, but with that committee's meeting of 7 December 2016 being vacated the Authority can undertake the role in its stead.</p> <p>The Authority is required to publish (which must include publication on the Authority's website) the audit letter and, if requested, make copies available for purchase by any person for which it may charge a reasonable sum.</p>
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	None.
APPENDICES	Appendix A – Annual Audit Letter for the year ended 31 March 2016 (October 2016, Ernst & Young LLP)
TIME REQUIRED	10 minutes.
REPORT ORIGINATOR AND CONTACT	<p>Mark Hemming mhemming@bucksfire.gov.uk 01296 744687</p>