

**AUDIT RESULTS REPORT – ISA 260
MANAGEMENT REPRESENTATION LETTER
STATEMENT OF ACCOUNTS 2015/16
TREASURY MANAGEMENT REPORT 2015/16**



PRESENTED TO: AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING: 28 SEPTEMBER 2016
**OFFICER PRESENTING REPORT: HEAD OF FINANCE AND PROCUREMENT;
CONOR BYRNE**

1. PURPOSE AND SUMMARY OF REPORT

- 1.1 To note the contents of the Audit Results Report, approve the management representation letter and Statement of Accounts and recommend the Treasury Management Report to Fire Authority.

2. RECOMMENDATIONS

That the Committee:

- 2.1 **NOTE** the Audit Results Report;
2.2 **APPROVE** the management representation letter;
2.3 **APPROVE** the 2015/16 Statement of Accounts; and
2.4 **CONSIDER** the 2015/16 Treasury Management Report and **RECOMMEND** its adoption by the Fire Authority.

3. BACKGROUND AND SUPPORTING INFORMATION

- 3.1 The Audit Results Report summarises Ernst & Young's findings in relation to its audit of the 2015/16 Statement of Accounts and is attached as **Appendix A**.
- 3.2 The management representation letter is attached as **Appendix B**. Members are requested to discuss and agree the contents of this letter.
- 3.3 The 2015/16 Statement of Accounts is attached as **Appendix C**. Members are requested to approve the Statement of Accounts having considered the contents of the Audit Results Report.
- 3.4 The Treasury Management Report for 2015/16 is attached as **Appendix D**. Members are requested to discuss and agree the contents of the report and recommend that it is approved by Fire Authority.

**4. FINANCIAL, LEGAL, RISK MANAGEMENT, ENVIRONMENTAL AND
EQUALITY IMPLICATIONS**

- 4.1 External audit provides assurance to Members that the Authority's finances are in good order.

5. COMPLIANCE WITH STANDING ORDERS / FINANCIAL REGULATIONS

This report complies with the statutory timetable, which requires the Statement of Accounts to be audited and approved by the Audit and Governance Committee by 30 September.

6. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 6.1 Commitment 5 – We will ensure that Royal Berkshire Fire and Rescue Service provides good value for money.

7. ASSESSMENT AGAINST THE PARTNERSHIP FOR COMMON SENSE

- 7.1 There are no direct implications arising from this report.

8. BACKGROUND PAPERS

- 8.1 Accounts and Audit Regulations 2015
8.2 Code of Practice on Local Authority Accounting in the United Kingdom

9. CONSULTATION WITH STATUTORY OFFICERS

9.1 Chief Fire Officer

The Chief Fire Officer was consulted during the preparation of this report.

9.2 Head of Finance and Procurement

Report author

9.3 Monitoring Officer

Report sponsor.

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Date of report: 18 September 2016