



DEVON & SOMERSET FIRE & RESCUE AUTHORITY

REPORT REFERENCE NO.	DSFRA/09/6
MEETING	DEVON & SOMERSET FIRE & RESCUE AUTHORITY (BUDGET MEETING)
DATE OF MEETING	16 FEBRUARY 2009
SUBJECT OF REPORT	PROPOSALS FOR CLOSURE OF 2008/09 ACCOUNTS
LEAD OFFICER	Clerk to the Authority
RECOMMENDATIONS	<i>That the Authority consider and determine, from the proposals as set out in Section 2 of this report, an appropriate method for determination of the final outturn and approval of the Statement of Accounts for 2008/09.</i>
EXECUTIVE SUMMARY	This report addresses issues relating to the process for closure of the Authority's accounts for 2008/09 and proposes additional meetings of both the Resources Committee and full Authority for this purpose.
RESOURCE IMPLICATIONS	Nil.
EQUALITY IMPACT ASSESSMENT	No potentially negative impact sufficient enough to warrant a full impact assessment has been identified in the content of this report.
APPENDICES	Nil.
LIST OF BACKGROUND PAPERS	Nil.

1. INTRODUCTION

- 1.1 At its meeting on 18 December 2008 the Authority approved certain changes to its approved calendar of meetings arising from the forthcoming local authority elections on 4 June 2009 (Minute refers). One such change amends the date of the Annual Meeting (and associated ordinary meeting) to 14 July 2009.
- 1.2 The Accounts and Audit Regulations 2006, however, require the Authority's Statement of Accounts for the 2008/09 financial year to be approved by 30 June 2009. As a pre-requisite to finalising the Statement of Accounts it will be necessary for the Authority (or an appropriate Committee) to approve the final outturn position in relation to the 2008/09 budget – specifically, how any underspend arising from that budget is to be addressed. At its meeting on 4 February 2009 the Resources Committee considered a monitoring report detailing, amongst other things, an indicative underspend at this stage of £0.665m. In previous years the outturn report has been submitted to the ordinary meeting of the Authority held on the same day as and on the conclusion of the Annual Meeting of the Authority, usually held at the end of May.

2. PROPOSALS

- 2.1 At present, no Committee has delegated to it the power to approve the final outturn position. Given the issues outlined above, however, the following options are proposed to address the issue of approving the final outturn:-
- That the Resources Committee be delegated authority to approve the final outturn and that a special meeting of the Committee be held for this purpose at 10.00hours on Wednesday 27 May 2009 (the date initially scheduled for the Authority Annual and ordinary meetings); OR
 - That a special meeting of the full Authority be held for this purpose on the same date.
- 2.2 The current Terms of Reference for the Audit and Performance Review Committee provide, amongst other things, for it to approve the Annual Statement of Accounts and Annual Governance Statement. Given, however, the statutory deadline for doing so and that the outcome of the local elections cannot be predicted it is proposed that a special meeting of the full Authority be held for this purpose at 10.00hours on Monday 29 June 2009 as it is felt that there is a greater likelihood of securing the relevant quorum (one third of the whole number of Members [25]) for a full meeting of the Authority than for a special meeting of the Audit and Performance Review Committee.
- 2.3 Both dates proposed above have been checked against known commitments in constituent authority calendars and there do not appear to be any clashes.
- 2.4 The Authority is, therefore, asked to consider the above and approve an appropriate method both for determination of the final outturn and approval of the Statement of Accounts for 2008/09.

Mike Pearson
CLERK TO THE AUTHORITY