

REPORT REFERENCE NO.	APRC/19/6
MEETING	AUDIT & PERFORMANCE REVIEW COMMITTEE
DATE OF MEETING	10 MAY 2019
SUBJECT OF REPORT	2018-19 DRAFT ANNUAL STATEMENT OF ASSURANCE
LEAD OFFICER	ASSISTANT CHIEF FIRE OFFICER – SERVICE IMPROVEMENT
RECOMMENDATIONS	<p>(a) <i>that, subject to incorporation of any amendments that may be agreed at the meeting, the Authority draft Annual Statement of Assurance 2018-19, prepared to satisfy the requirements of the Accounts and Audit (England) Regulations and the Fire & Rescue Service National Framework and as appended to this report, be approved in principle;</i></p> <p>(b) <i>that the Statement be submitted as part of the audit process for the 2018-19 Statement of Accounts and a further report submitted to the July 2019 meeting seeking approval to the final Statement, subject to incorporation of any issues identified during the audit process.</i></p>
EXECUTIVE SUMMARY	<p>Attached for consideration is the 2018-19 Draft Annual Statement of Assurance.</p> <p>Accounting Requirements</p> <p>The <i>Accounts and Audit (England) Regulations 2015</i> requires authorities to prepare an annual governance statement in support of its statement of accounts. This governance statement is an expression of the measures taken by the authority to ensure appropriate business practice, high standards of conduct and sound governance.</p> <p>Fire and Rescue National Framework Requirements</p> <p>The Fire and Rescue National Framework for England sets out the requirement for fire and rescue authorities to publish annual Statements of Assurance. It provides:</p> <p>“The statement should outline the way in which the authority and its fire and rescue service has had regard – in the period covered by the document – to this National Framework, the Integrated Risk Management Plan and to any strategic plan (e.g. the Fire and Rescue Plan) prepared by the authority for that period. The authority must also provide assurance to their community and to government on financial, governance and operational matters. One of the principal aims of the Statement of Assurance is to provide an accessible way in which communities, Government, local authorities and other partners may make a valid assessment of their local fire and rescue authority’s performance.”</p>

	<p>One of the principal aims of the Statement of Assurance is to provide an accessible way in which communities, Government, local authorities and other partners may make a valid assessment of their local fire and rescue authority's performance.</p> <p>The Statement of Assurance will be used as a source of information on which to base the Secretary of State's biennial report under section 25 of the Fire and Rescue Services Act 2004.</p> <p>The Statement of Assurance should be signed off by an elected member of the relevant authority who is able to take responsibility for its contents.</p> <p>Statements of assurance should be published annually by fire and rescue authorities. It is for fire and rescue authorities to decide when they should publish depending on individual reporting arrangements.</p> <p>Devon & Somerset Fire & Rescue Authority Approach</p> <p>The Authority has agreed that the most appropriate way to manage both the National Framework and regulatory requirements is through the creation of one assurance report entitled 'Annual Statement of Assurance'.</p> <p>Alongside the Statement of Accounts for the year in question, the Annual Statement of Assurance is submitted in draft form for verification by the Authority's external auditors. The Annual Statement of Assurance is then submitted for approval by the Audit & Performance Review Committee prior to signature by the Committee's Chair and the Chief Fire Officer. The final Annual Assurance Statement is then published alongside the approved Statement of Accounts for the financial year in question on the Authority's website.</p>
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)	Not applicable.
APPENDICES	Nil.
LIST OF BACKGROUND PAPERS	<p>2018-19 Draft Statement of Accounts</p> <p>Fire and Rescue National Framework for England</p> <p>CLG – Guidance on statements of assurance for fire and rescue authorities in England</p> <p>CFOA – Proposed Template for Annual Statement of Assurance</p> <p>CIPFA – Delivering good governance in Local Government</p> <p>CIPFA – The role of the Chief Financial Officer in Local Government</p> <p>CIPFA – The role of the Head of Internal Audit in public service organisations</p> <p>CLG – Local Government Transparency Code 2015</p>