

<b>REPORT REFERENCE NO.</b>	<b>APRC/16/12</b>
<b>MEETING</b>	<b>AUDIT &amp; PERFORMANCE REVIEW COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>28 JUNE 2016</b>
<b>SUBJECT OF REPORT</b>	<b>2015-16 DRAFT ANNUAL STATEMENT OF ASSURANCE</b>
<b>LEAD OFFICER</b>	<b>AREA MANAGER (ORGANISATIONAL ASSURANCE)</b>
<b>RECOMMENDATIONS</b>	<p>(a) <i>that, subject to incorporation of any amendments that may be agreed at the meeting, the Authority draft Annual Statement of Assurance 2015-16, prepared to satisfy the requirements of the Accounts and Audit (England) Regulations and the Fire &amp; 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 2015-16 Statement of Accounts and a further report submitted to the September 2016 meeting seeking approval to the final Statement, subject to incorporation of any issues identified during the audit process.</i></p>
<b>EXECUTIVE SUMMARY</b>	<p>Attached for consideration and discussion is the 2015-16 Draft Annual Statement of Assurance.</p> <p><b>Accounting Requirements</b></p> <p>The <i>Accounts and Audit (England) Regulations 2011</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><b>Fire and Rescue National Framework Requirements</b></p> <p>The revised Fire and Rescue National Framework for England sets out the requirement for fire and rescue authorities to publish Statements of Assurance. It says:</p> <p style="padding-left: 40px;">‘Fire and rescue authorities must provide annual assurance on financial, governance and operational matters and show how they have had due regard to the expectations set out in their integrated risk management plan and the requirements included in the Framework. To provide assurance, fire and rescue authorities must publish an annual Statement of Assurance’.</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 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><b>Devon and Somerset FRS Approach</b></p> <p>The Devon &amp; Somerset Fire &amp; Rescue Service (the Service) has established a Corporate Governance group to periodically review the governance arrangements.</p> <p>It was agreed that the most appropriate way to manage both requirements is through the creation of one assurance report entitled 'Annual Statement of Assurance'.</p>
<b>RESOURCE IMPLICATIONS</b>	Nil.
<b>EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)</b>	Not applicable.
<b>APPENDICES</b>	A. Draft Statement of Assurance 2015-16
<b>LIST OF BACKGROUND PAPERS</b>	<p>2015-16 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>