

REPORT REFERENCE NO.	DSFRA/21/21
MEETING	DEVON & SOMERSET FIRE & RESCUE AUTHORITY
DATE OF MEETING	29 SEPTEMBER 2021
SUBJECT OF REPORT	STATEMENT OF ACCOUNTS 2020-21
LEAD OFFICER	Treasurer
RECOMMENDATIONS	<p>(a). <i>That the Authority's final Statement of Accounts for 2020-21, as appended to this report, be approved and signed;</i></p> <p>(b). <i>that the Treasurer be authorised to publish a notice, in accordance with Regulation 10(2) of the Accounts and Audit Regulations 2015 (as amended), advising that it is not possible to publish the final Statement of Accounts by 30 September 2021 and that these will be published as soon as practicable following receipt of the external auditor's final findings.</i></p>
EXECUTIVE SUMMARY	<p>Appended to this report is the Final Statement of Accounts for the Authority for 2020-21.</p> <p>The Accounts and Audit Regulations 2015 (as amended) require:</p> <ul style="list-style-type: none"> • for each financial year, a Statement of Accounts and accompanying narrative statement (on financial performance, economy, efficiency and effectiveness in use of resources) to be prepared (Regulation 8); • for the Statement of Accounts to be subject to a public inspection period for a minimum of 30 days (Regulation 14), to commence on or before the first working day of August (Regulation 15, as amended). This has been undertaken for this Authority and the external auditors were advised of this on 28 June 2021; • on the conclusion of the public inspection period, for the Authority (or Committee thereof) to approve and sign the Statement of Accounts (Regulation 9). <p>Usually, such approval would be undertaken by the Audit & Governance Committee but this has not been practicable this year for the reasons indicated below and which have been outside of the control of this Authority.</p> <p>Regulation 10(1) (as amended) requires the Authority to publish its final Statement of Accounts and narrative statement for 2020-21, together with the external auditors final findings on the accounts and an annual governance statement, by 30 September 2021. The annual governance statement features as part of the Annual Statement of Assurance, required of the Authority by the Fire & Rescue National Framework for England, and is included elsewhere on the agenda for this meeting.</p> <p>Regulation 10(2), however, provides that – in the event that the external auditor's final findings are not available by 30 September 2021 - then the Authority must:</p>

	<p>(a). publish, as soon as reasonably practicable after 30 September, a notice that it has not been possible to publish the Statement of Accounts and the reasons for this; and</p> <p>(b). publish the Statement of Accounts as soon as reasonably practicable after receipt of the external auditor's final findings.</p> <p>The Authority's external auditor, Grant Thornton, as advised that it will not be in a position to issue its final findings on the Statement of Accounts as it is awaiting letters of assurance from the pension fund auditor relating to the Local Government Pension Scheme. The external auditor hopes, however, to be in a position to issue its final findings on the Statement of Accounts in time for these to be considered by the next meeting of the Audit & Governance Committee on 28 October 2021.</p>
RESOURCE IMPLICATIONS	As indicated in the report.
EQUALITY IMPACT ASSESSMENT	An initial assessment has not identified any equality issues emanating from this report.
APPENDICES	A. Statement of Accounts 2020-21.
BACKGROUND PAPERS	<p>Account and Audit Regulations 2015 (as amended)</p> <p>Fire & Rescue National Framework for England</p> <p>Report AGC/21/1 (Financial Statements 2020-21) to the Audit & Governance Committee meeting on 30 July 2021 (and the Minutes of that meeting)</p> <p>Audit Findings for the Devon & Somerset Fire & Rescue Authority as submitted to the Audit & Governance Committee meeting on 30 July 2021.</p>

SHAYNE SCOTT
Director of Finance & Resourcing (Treasurer)