

Item 08



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

MEETING	Finance and Audit Committee
DATE OF MEETING	21 September 2016
SUBJECT OF THE REPORT	Statement of Accounts and Annual Governance Statements – Dorset Fire Authority and Wiltshire & Swindon Fire Authority
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	For information
EXECUTIVE SUMMARY	<p>The Accounts and Audit (England) Regulations 2015 require that the annual statement of accounts be approved by the Authority (or a Committee to which it has delegated authority) by 30 September.</p> <p>Both the Dorset Fire Authority and the Wiltshire & Swindon Fire Authority annual accounts for 2015/16 have been produced and externally audited, and are now submitted for scrutiny and approval.</p> <p>The Regulations also require an Annual Governance Statement (AGS), to accompany the accounts, which also requires approval. The Dorset Fire Authority accounts include the AGS, and a separate AGS is appended for the Wiltshire and Swindon Fire Authority.</p> <p>Also included elsewhere on the agenda is the presentation of the external auditors' report on the annual accounts (the ISA 260). Following the presentation of the auditors' report and the approval of the accounts, a signed Audit Opinion will be issued to form part of the published accounts.</p>
RISK ASSESSMENT	None for the purposes of this report
COMMUNITY IMPACT ASSESSMENT	None undertaken as a result of this report
BUDGET IMPLICATIONS	None for the purposes of this report

RECOMMENDATIONS	It is recommended that: <ol style="list-style-type: none">1. Members consider and approve both sets of accounts and the accompanying Annual Governance Statements.2. The Treasurer and the Chief Fire Officer sign both sets of accounts.3. The Treasurer and the Chairman sign off the 'management representation' letter as required by the external auditor.
BACKGROUND PAPERS	ISA 260 Reports
APPENDICES	Appendix A – Dorset Fire Authority Statement of Accounts 2015/16 Appendix B - Dorset Fire Authority Management Representation Letter Appendix C – Wiltshire & Swindon Fire Authority Statement of Accounts 2015/16 Appendix D – Wiltshire & Swindon Fire Authority Management Representation Letter Appendix E – Wiltshire & Swindon Fire Authority Annual Governance Statement
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