

Report to	<b>Audit Committee</b>
Date	<b>29 January 2018</b>
Lead Officer	<b>Ken Finch</b>
Contact Officer	<b>Ken Finch</b>
Subject	<b>Wales Audit Office – Audit of Financial statements report addendum</b>



## PURPOSE OF REPORT

- 1 To bring to the Audit Committee the Wales Audit Office's addendum report to the Audit of Financial statements report 2016/17.

## EXECUTIVE SUMMARY

- 2 Following the audit of the 2016/17 financial statements, the Wales Audit Office has produced an addendum to its Audit of Financial statements report which was considered by the Fire Authority in September 2017. The addendum report sets out the recommendations arising from their audit work.

## RECOMMENDATIONS

- 3 Members are requested to note the recommendations and management's response to them, including the timetable for implementation.

## BACKGROUND

- 4 The Auditor General for Wales is the statutory auditor for the North Wales Fire and Rescue Authority.

## INFORMATION

- 5 The key matters arising from the accounts audit were summarised in the Auditor General's Audit of Financial Statements report which was considered by members at the Authority's meeting on 18 September 2017. That report set out that a separate report would be issued which set out the recommendations arising from the financial audit work. Management has accepted all the recommendations and the report sets out the management's response and planned implementation dates.

## IMPLICATIONS

Wellbeing Objectives	This report links to NWFRA's long-term well-being objectives. It reports on the financial viability of the service and future risks which may impact on service delivery.
Budget	The audited accounting statements detail the actual income and expenditure against budget and enable the auditors to give an opinion as to whether they give a true and fair view of the financial position of the Authority.
Legal	The audit of the accounts is a statutory function which is undertaken by the appointed auditor.
Staffing	None
Equalities/Human Rights/ Welsh Language	None
Risks	If the recommendations in the report are not implemented in accordance with the plan further action may be taken by the auditors to ensure compliance.