

Status of Report:	Public
Meeting:	Corporate Governance Committee
Date:	22 November 2023
Subject:	Completion of the 2020/21 Statement of Accounts
Report by:	The Treasurer
Author:	Finance Manager, Leicestershire Fire and Rescue Service
For:	Information

Purpose

1. The purpose of the report is to present the Audit Completion Certificate for the year ended 31 March 2021, as signed by the CFA's External Auditors, Mazars.

Recommendation

2. The Corporate Governance Committee is asked to note the completion of the Audit for the year ended 31 March 2021 and the issuing of the Audit Completion Certificate.

Executive Summary

3. The attached letter from the Authority's External Auditors, Mazars, explains the significant delay in the issue of the Audit Completion Certificate for the year ended 31 March 2021. This work has now been concluded and the certificate is attached as an Appendix to the report.

Background

4. The auditor's report, dated 3 December 2021, explained that the audit could not be formally concluded until all the work necessary to issue an assurance statement in respect of the Authority's Whole of Government Accounts consolidation pack had been completed, along with the work necessary to satisfy Mazars that the Authority had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
5. This work has now been completed. There has been a significant delay in the issue of the audit certificate due to Mazars awaiting confirmation from the National Audit Office that the Authority would not be selected for additional WGA work as a sampled component. Mazars has reported that no matters have come to its attention since 3 December 2021 that would have a material impact on the financial statements on which it gave an unqualified opinion.
6. The Audit Completion Certificate for the year ended 31 March 2021 and accompanying letter are attached as appendices to this report. The signed audit certificate formally concludes the 2020/21 audit and allows the Audit Certificate for 2020/21 to be published,

alongside the 2020/21 financial statements and with the Notice required to be published under Regulation 16 of the Accounts and Audit (England) Regulations 2015.

Report Implications/Impact

7. Legal (including crime and disorder)

There are no legal implications arising directly from the report.

8. Financial (including value for money, benefits and efficiencies)

There are no financial implications arising directly from the report.

9. Risk (including corporate and operational, health and safety and any impact on the continuity of service delivery)

There are no risks arising directly from the report.

10. Staff, Service Users and Stakeholders (including the Equality Impact Assessment)

There are no staff, service user or stakeholder implications arising directly from the report.

11. Environmental

There are no environmental implications arising directly from the report.

12. Impact upon "Our Plan" Objectives

None arising directly from the report.

Background Papers

Appendix

Audit Completion Certificate for the year ended 31 March 2021 and accompanying letter.

Officers to Contact

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