

**TYNE & WEAR FIRE AND RESCUE AUTHORITY**

**Item 8**

**GOVERNANCE COMMITTEE MEETING: 14<sup>TH</sup> MARCH 2016**

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**SUBJECT: AUDIT PROGRESS REPORT – MARCH 2016**

**REPORT OF THE FINANCE OFFICER**

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**1. Purpose of Report**

- 1.1 To enable the Committee to consider and comment upon the external auditors' regular Audit Progress Report covering the period up to March 2016.
- 1.2 The report will be presented by Gavin Barker, the Authority's Senior Engagement Manager.
- 1.3 The reports are a regular feature on this agenda and are aimed at providing updates of the progress made by our external auditor in meeting and fulfilling their role and responsibilities to the Authority.
- 1.4 Members will be aware from the earlier reports on the agenda (Audit Strategy Memorandum 2015/2016 and the Value for Money Risk Assessment 2015/16) that set out the main risks identified by the auditor for both the Authority's Statement of Accounts Opinion and their Value for Money Conclusion for 2015/2016. These risks are considered common for an Authority of this type and size.
- 1.5 The report also provides updates on:
  - North East Governance Forum – January 2016  
As this meeting was found to be very valuable that a further meeting was to be convened for June, and that it was agreed from feedback from attendees that two meetings a year should be put in place in future;
  - The recent changes made by the government (Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 in relation to the public inspection of the accounts process

and also the revised requirements for the Authority to observe for the reporting of the 2015/2016 Statement of Accounts and in future years;

- The revised guidance received from the National Audit Office associated with the revised criteria that must be observed in respect of assessing the Value for Money conclusion which applies to all Authorities for the 2015/2016 financial year.

1.6 The report additionally highlights emerging issues and publications that may be of interest to members in their role on the Audit and Governance Committee.

## **2. Recommendations**

2.1 Members are asked to note the attached report.