Tyne and Wear Fire and Rescue Authority

**TYNE AND WEAR FIRE AND RESCUE AUTHORITY** **Item No 8**

**GOVERNANCE, RISK AND AUDIT SCRUTINY COMMITTEE: 13 FEBRUARY 2026**

**SUBJECT: AUDITED STATEMENT OF ACCOUNTS 2024/25**

**REPORT OF THE DIRECTOR OF FINANCE, ESTATES AND FACILITIES**

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## 1 INTRODUCTION

1.1 This report presents the audited Statement of Accounts for 2024/25. As the audit was still ongoing at the time of preparing this report, the final audited Statement of Accounts will be issued once available and published as Appendix A.

1.2 A complete list of amendments is included in Forvis Mazars' Audit Completion Report, which will be provided at Appendix B once issued; their report also includes the Auditor's opinion on the Statement of Accounts.

1.3 The Letter of Representation for 2024/25, providing assurance by the Director of Finance, Estates and Facilities that the Statement of Accounts provides a true and fair view, will be attached at Appendix C once issued.

1.4 **Due to the fact that the audit was not fully completed at the time of report drafting, finalised versions of the appendices will be provided to the committee once available in advance of the meeting.**

1.5 The reason for the delay is that the audit could not be completed until early February due to extreme pressures within the audit industry. The government has set a statutory "backstop date" of 27 February 2026 for the publication of all local government audited accounts.

1.6 The draft Auditor's Annual Report was presented to Governance, Risk and Audit Scrutiny Committee on 16 December 2025; the final version of the Auditor's Annual Report will be issued following completion of the Audit Completion Report and once the 2024/25 audit has fully concluded.

## 2 BACKGROUND

2.1 Forvis Mazars LLP, the Authority's statutory external auditor, is required by statute to audit and report on the Authority's Statement of Accounts on an annual basis, reporting certain matters to Members and issuing an audit opinion on the Authority's accounts to provide assurance to stakeholders on the Authority's financial health and governance.

## 3 KEY MESSAGES

3.1 The 2024/25 Statement of Accounts presents a true and fair view of the Authority's financial position as at 31 March 2025 and its income and expenditure for 2024/25.

3.2 At the time of issuing this report, and subject to the satisfactory conclusion of the remaining audit work, Forvis Mazars anticipate issuing an unqualified opinion on the 2024/25 Statement of Accounts.

3.3 A summary of any identified misstatements will be set out in the report. At the time of issuing this report, no material errors had been identified and no changes affecting the Authority's financial position are anticipated.

3.4 The external auditors have not identified any material weaknesses in the Authority's internal control systems.

3.5 Value for Money: the external auditors do not anticipate any significant weaknesses in the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources.

## 4 RISK MANAGEMENT

4.1 There are no risks in respect of this report.

## 5 FINANCIAL IMPLICATIONS

5.1 The financial implications are set out in the 2024/25 Statement of Accounts and accompanying documentation; there are no other financial implications.

## 6 EQUALITY AND FAIRNESS IMPLICATIONS

6.1 There are no equality and fairness implications in respect of this report.

## 7 HEALTH AND SAFETY IMPLICATIONS

7.1 There are no health and safety implications in respect of this report.

## 8 RECOMMENDATIONS

8.1 The Committee is recommended to:

a) Approve the audited Statement of Accounts for publication in accordance with the Accounts and Audit Regulations 2015 section 9 (2) (b);

b) Authorise the Chair of the Committee to certify the audited Statement of Accounts on behalf of the Committee, in accordance with section 9 (2) (c) of the above Regulations;

c) Approve the Letter of Representation to Forvis Mazars prior to being signed by the Director of Finance, Estates and Facilities following the issue of the audit opinion; and

d) Note the contents of the Audit Completion Report and Auditors' Annual Report.