



AGENDA ITEM: 6

NORTH WALES FIRE AND RESCUE AUTHORITY EXECUTIVE PANEL

16th July 2012

ANNUAL FINANCIAL AUDIT OUTLINE

Report by Victoria DeZouche, KPMG

Purpose of Report

- 1 To present the Wales Audit Office's Annual Financial Audit Outline to Members.

Background

- 2 The financial audit outline is prepared annually by the Wales Audit Office to meet the requirements of auditing standards and proper audit practices. It provides the Authority with an outline of the financial audit work required for the 2011-12 financial statements.
- 3 Under the provisions of the Public Audit (Wales) Act 2004 the Auditor General is responsible for appointing external auditors to local government bodies, - KPMG has been appointed to the North Wales Fire and Rescue Authority.

Information

- 4 The Auditor General will examine and certify the accounts to ensure that they:
 - give a true and fair view of the Authority's financial position;
 - comply with all relevant legislative requirements;
 - have been prepared in accordance with proper accounting practices.

- 5 The Auditor General must also be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources and certify that the audit has been completed in accordance with the Public Audit (Wales) Act 2004.

Recommendation

- 6 That Members note the annual financial audit outline.