

HEREFORD AND WORCESTER FIRE AUTHORITY

AUDIT OF ACCOUNTS – YEAR ENDED 31 MARCH 2024

The Accounts and Audit Regulations 2015 and Accounts and Audit (Amendment) Regulations 2024 Regulation 9A require the Authority to publish its final accountability statements for the financial year by **28th February 2025**.

Accountability statements include:

- The statement of accounts together with the opinion and any certificate from the local auditor approved in accordance with regulation 9(2)
- The annual governance statement approved in accordance with regulation 6(2)
- The narrative statement prepared in accordance with regulation 8

If the Authority is not able to publish accounts by this date, then the Authority is required to publish a notice explaining the reason.

This deadline has not been met and is a consequence of delays to the Audit of the 2021/22 and 2022/23 Accounts. The final approved Statements for these years were not materially changed from the draft approved, except for post balance sheet events arising during the lengthy audit period. The audit for the financial year 2022/23 was not completed until 18 October 2024.

The Authority acknowledges that it must publish its Draft Financial Statements as soon as reasonably practicable, and a date for this will be agreed with the External Auditor.

If you would like to raise any questions relating to this matter, please contact Deborah Randall, Assistant Director of Finance at drandall@hwfire.org.uk