

# Report

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Report to:	<b>Risk and Audit Scrutiny Forum</b>
Date of Meeting:	<b>17 September 2013</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Strathclyde Fire and Rescue - External Audit 2012/2013 Year End Approach</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ provide an update on the position regarding Strathclyde Fire and Rescue's External Auditor's Audit Approach Memorandum for 2012/2013

## 2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation(s):-

- (1) that the action taken to advise Forum members of the audit approach adopted by Strathclyde Fire and Rescue's external auditor for the year ended 31 March 2013 be noted

## 3. Background

- 3.1. With the demise of Strathclyde Fire and Rescue (SFR) on 31 March 2013, transitional reporting arrangements require to be put in place for the financial year ended 31 March 2013 to allow SFR's external auditors, Grant Thornton, to discharge their responsibility to report to those "charged with governance".
- 3.2. The Council's Risk and Audit Scrutiny Forum has been identified as an appropriate Forum to receive two of the documents that Grant Thornton require to present in relation to their external audit plan for 2012/2013 and their audit findings from the completion of this plan of work. This approach is in line with that in place for the Council's own external auditor, PriceWaterhouseCooper.
- 3.3. The first of these documents was circulated to members of the Risk and Audit Scrutiny Forum on 26 June 2013 and was in relation to the audit approach to be taken by SFR's external auditor, Grant Thornton, for the year ended 31 March 2013.
- 3.4. The Audit Approach Memorandum 2012/2013 is attached at Appendix One, detailing Grant Thornton's plan for the 2012/2013 audit of SFR.
- 3.5. There were no subsequent questions from Members arising from the issue of the Audit Approach Memorandum 2012/2013 sent on 26 June 2013 and the Forum is asked to note the action taken.
- 3.6. The second report relates to Grant Thornton's audit findings for the year ended 2012/2013 and forms a separate item on this agenda.

#### **4. Financial Implications**

- 4.1. There are no financial implications.

#### **5. Other Implications**

- 5.1. There are no implications for risk in terms of the information contained in this report for South Lanarkshire Council. Transitional reporting arrangements will facilitate conclusion of SFR's financial accounts for the final year of operation and satisfy the obligation, on SFR's behalf, to allow their external auditor to report to those charged with governance.
- 5.2. There are no implications for sustainability in terms of the information contained in this report.

#### **6. Equality Impact Assessments and Consultation Arrangements**

- 6.1. There is no requirement to carry out an impact assessment in terms of the information contained within this report.
- 6.2. There is no requirement for consultation in terms of the information contained in this report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

21 August 2013

#### **Link(s) to Council Values/Objectives**

- ◆ Objective – Governance and Accountability

#### **Previous References**

- ◆ None

#### **List of Background Papers**

- ◆ Memorandum to Members of the Risk and Audit Scrutiny Forum dated 26 June 2013

#### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

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