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| The report is Not Exempt |
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| The report is for Information |
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| REPORT TO: FIRE AUTHORITY |
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| MEETING DATE: 18 March 2019 |
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| SUBJECT: Audit of Financial Statements 2017-18 |
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| SUMMARY |
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| <p>The Appointed Auditor is required to give his opinion on the financial statements of the Mid and West Wales Fire and Rescue Authority. As previously reported there have been delays in finalising the financial statements for the year ended 31st March 2018, this work has now been completed. This report considers the Appointed Auditor's statutory ISA260 report for 2017-18.</p> |
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| RECOMMENDATIONS: |
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| <p>That the Fire and Rescue Authority note the Appointed Auditor's ISA260 report for the financial statements for 2017-18 (attached at Appendix 1).</p> |
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| REPORT APPROVAL |
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| Clerk/Monitoring Officer: | Comments: Approved Date: 08.03.19 |
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| Relevant Director: | Comments: Approved Date: 08.03.19 |
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| Section 151 Officer /Treasurer: | Comments: Approved Date: 11.03.19 |
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| Chief Fire Officer/ Deputy Chief Fire Officer | Comments: Approved Date: 10.03.19 |
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| BACKGROUND PAPERS USED IN PREPARATION OF THIS REPORT: |
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| Mid and West Wales Fire and Rescue Authority Statement of Accounts 2017-18 |
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| Presenting the Report: | Chris Moore Section 151 Officer |
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| Report Author(s) and Designation | Sarah Mansbridge Head of Finance |
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| Date original report written | 22/02/2019 |
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Mae'r Adroddiad Heb ei eithrio

Mae'r Adroddiad ER GWYBODAETH

ADRODDIAD I'R: AWDURDOD TÂN

DYDDIAD Y CYFARFOD:18
Mawrth 2019

TESTUN: Archwiliad o Ddatganiadau Ariannol 2017-18

CRYNODEB:

Mae'n ofynnol i'r Archwilydd Penodedig roi ei farn ar ddatganiadau ariannol Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru. Fel yr adroddwyd yn flaenorol, bu oedi o ran cwblhau'r datganiadau ariannol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2018; mae'r gwaith hwn wedi cael ei gwblhau erbyn hyn. Mae'r adroddiad hwn yn ystyried adroddiad ISA260 statudol yr Archwilydd Penodedig ar gyfer 2017-18.

ARGYMHELLION:

Bod yr Awdurdod Tân ac Achub yn ystyried adroddiad ISA260 yr Archwilydd Penodedig am y datganiadau ariannol ar gyfer 2017-18 (wedi'i atodi yn Atodiad 1).

CYMERADWYO'R ADRODDIAD

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| Clerc: | Sylwadau: Cymeradwywyd Dyddiad: 08.03.19 |
| Cyfarwyddwr: | Sylwadau: Cymeradwywyd Dyddiad: 08.03.19 |
| Cyllid/Trysorydd: | Sylwadau: Cymeradwywyd Dyddiad: 11.03.19 |
| Prif Swyddog Tân / Dirprwy Brif Swyddog Tân | Sylwadau: Cymeradwywyd Dyddiad: 10.03.19 |

PAPURAU CEFNDIR A DDEFNYDDIWYD WRTH BARATOI'R ADRODDIAD HWN:

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| Yn cyflwyno'r Adroddiad: | Chris Moore Swyddog A151 |
| Awdur(on) yr Adroddiad a'u Swyddi | Sarah Mansbridge Pennaeth Cyllid |
| Dyddiad yr ysgrifennwyd yr adroddiad gwreiddiol | 22/02/2019 |

REPORT TO THE FIRE AUTHORITY
18th MARCH 2019
AUDIT OF FINANCIAL STATEMENTS 2017-18

1 Summary

- 1.1 The Appointed Auditor is required to give his opinion on the financial statements of the Mid and West Wales Fire and Rescue Authority. As previously reported there have been delays in finalising the financial statements for the year ended 31st March 2018, this work has now been completed. This report considers the Appointed Auditor's statutory ISA260 report for 2017-18.

2 National/Wales Position

- 2.1 Under International Auditing Standards (ISA) 260, the External Auditor is required to communicate relevant matters relating to the audit of the financial statements to "those charged with governance". These matters are incorporated into an Audit of Financial Statements Report.

3 Mid and West Wales Fire and Rescue Service Current Position

- 3.1 The Audit of Financial Statements Report for Mid and West Wales Fire and Rescue Authority for the audit year 2017-18 is included as Appendix 1. The Appendix also includes the full list of all adjustments made to the accounts as a result of the audit.
- 3.2 The Auditor General is responsible for providing an opinion on whether the financial statements give a true and fair view on the financial position of Mid and West Wales Fire and Rescue Authority at 31 March 2018 and its income and expenditure for the year then ended. The Auditor General is also responsible for providing an opinion on the Authority's Fire Fighters' Pension Fund financial statements (the Fire Fighters' Pension Fund).
- 3.3 It is the Auditor General's intention to issue an unqualified audit report on the financial statements.
- 3.4 It is the opinion of the Auditor General that the financial statements:
- give a true and fair view of the financial position of Mid and West Wales Fire and Rescue Authority and the Firefighters' Pension Fund as at 31st March 2018 and their income and expenditure for the year then ended; and
 - have been properly prepared in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2018.

4 Proposal

- 4.1 WAO will update Members on their main findings and summarise the audit work carried out in respect of the 2017-18 financial year and present their Audit of Financial Statements Report which requires the Appointed Auditor to report these key findings to those charged with governance.

5 Financial/Procurement Implications

- 5.1 Financial implications are reflected in the ISA260 report. The amendments noted within the ISA260 are mainly amendments to the notes and have not changed the outturn position previously reported.

6 Risk Assessment/Legal Implications

- 6.1 International Standard on Auditing (ISA) 260 requires the external auditor to report certain matters arising from the audit of the financial statements to those charged with governance of the body.

7 Equality and Diversity Including Welsh Language

- 7.1 Considered not relevant, report for information only.

8 Human Resource and People Development

- 8.1 Considered not relevant, report for information only.

9 Information and Communications Technology (ICT)

- 9.1 Considered not relevant, report for information only.

10 Estates

- 10.1 Considered not relevant, report for information only.

11 Service Delivery

- 11.1 Considered not relevant, report for information only.

12 Fire Authority Governance

- 12.1 Under Article 7 of the Constitution it is for the Performance, Audit & Scrutiny Committee to consider the external auditor's report directly to those charged with governance on issues arising from the audit of accounts. Due to the delay in producing the financial statements and in order not to further lengthen the process the Authority will consider the ISA260 report.

13 Consultation & Communication

- 13.1 WAO and officers of Mid and West Wales Fire and Rescue Service have communicated throughout the audit, culminating in the ISA260 report.

14 Evaluation

- 14.1 Considered not relevant, report for information only.

15 Well-being of Future Generations (Wales) Act 2015

- 15.1 The annual accounts process is completed having regard for the Well Being of Future Generations (Wales) Act. The Statement of Accounts is prepared on a going concern basis. It is the financial report which mirrors the performance of Authority and its achievement of corporate objectives.

16 Data Protection and Privacy Issues

- 16.1 The report does not include personal information concerning individuals other than where information is provided as required under the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting 2017-18.

17 Recommendations

- 17.1 That the Fire and Rescue Authority note the Appointed Auditor's ISA260 report for the financial statements for 2017-18 (attached at Appendix 1).



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Adroddiad ar yr Archwiliad o Ddatganiadau Ariannol – **Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru**

Blwyddyn archwilio: 2017-18

Dyddiad cyhoeddi: Mawrth 2019

Cyfeirnod y ddogfen: 1115A2019-20

Paratowyd y ddogfen hon fel rhan o waith a gyflawnir yn unol â swyddogaethau statudol.

Os gwneir cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae cod adran 45 yn nodi'r arfer a ddisgwyllir gan awdurdodau cyhoeddus wrth ymdrin â cheisiadau, yn cynnwys ymgynghori â thrydydd partion perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru yn drydydd partion perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu ailddefnyddio'r ddogfen hon i Swyddfa Archwilio Cymru yn infoofficer@audit.wales.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi. We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay.

Mae'r ddogfen hon hefyd ar gael yn Saesneg. This document is also available in English.

Roedd y tîm a gyflawnodd y gwaith yn cynnwys Derwyn Owen, Clare James ac Eleanor Bowdler.

Cynnwys

Mae'r Archwilydd Cyffredinol yn bwriadu cyhoeddi adroddiad archwilio diamed a thystysgrif cau ar eich datganiadau ariannol. Mae rhai materion i'ch hysbysu amdanynt cyn eu cymeradwyo.

Adroddiad cryno

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Adroddiad cryno

Cyflwyniad

- 1 Mae'r Archwilydd Cyffredinol yn gyfrifol am roi barn ynghylch pa un a yw'r datganiadau ariannol yn rhoi darlun gwir a theg o sefyllfa ariannol Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru (yr Awdurdod) a Chyfrif Cronfa Bensiwn y Diffoddwyr Tân ar 31 Mawrth 2018 a'i incwm a'i wariant ar gyfer y flwyddyn a ddaeth i ben bryd hynny.
- 2 Nid ydym yn ceisio cael sicrwydd llwyr bod y datganiadau ariannol wedi'u datgan yn gywir, ond rydym yn mabwysiadu'r cysyniad o berthnasedd. Wrth gynllunio a chynnal yr archwiliad, rydym yn ceisio nodi camddatganiadau perthnasol yn eich datganiadau ariannol, hynny yw, y rhai hynny a allai gamarwain rhywun sy'n darllen y cyfrifon.
- 3 Y swm meintiol a ddefnyddiwn i farnu bod camddatganiadau o'r fath yn berthnasol yw £1.24 miliwn i brif ddatganiadau ariannol yr Awdurdod a £0.280 miliwn i Gronfa Bensiwn y Diffoddwyr Tân. Gall materion ansoddol penodol megis gofynion cyfreithiol a gofynion rheoleiddio a sensitifrwydd gwleidyddol hefyd effeithio ar b'un a fernir bod eitem yn berthnasol. Ar gyfer y prif ddatganiadau ariannol, rydym yn gosod lefelau perthnasedd is ar gyfer cydnabyddiaeth ariannol, pecynnau ymadael a buddion terfynu uwch swyddogion, lwfansau aelodau a datgeliadau partïon perthnasol.
- 4 Mae Safon Archwilio Ryngwladol (ISA) 260 yn ei gwneud yn ofynnol i ni gofnodi rhai materion sy'n deillio o'r archwiliad o'r datganiadau ariannol i'r sawl sy'n gyfrifol am lywodraethu corff mewn da bryd i gymryd camau priodol.
- 5 Mae'r adroddiad hwn yn amlinellu, er mwyn eu hystyried, y materion sy'n deillio o'r archwiliad o ddatganiadau ariannol yr Awdurdod, ar gyfer 2017-18, y mae angen cyflwyno adroddiad arnynt o dan ISA 260.

Statws yr archwiliad

- 6 Cawsom y datganiadau ariannol drafft ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2018 ar 3 Rhagfyr 2018, yn gynt na'r disgwyl. Rydym bellach wedi cwblhau'r gwaith archwilio i raddau helaeth.
- 7 Rydym yn cyflwyno adroddiad i chi ar y materion pwysicaf sy'n deillio o'r archwiliad, y credwn fod yn rhaid i chi eu hystyried cyn cymeradwyo'r datganiadau ariannol. Mae'r tîm archwilio eisoes wedi trafod y materion hyn â Swyddog Adran 151.

Adroddiad archwilio arfaethedig

- 8 Bwriad yr Archwilydd Cyffredinol yw cyhoeddi adroddiad archwilio diamod ar y datganiadau ariannol ar ôl i chi ddarparu Llythyr Sylwadau i ni yn seiliedig ar yr hyn a nodir yn [Atodiad 1](#).
- 9 Amlinellir yr adroddiad archwilio arfaethedig yn [Atodiad 2](#). Yn ogystal, rydym yn bwriadu cyhoeddi'r dystysgrif ar gyfer 2017-18 a chau'r archwiliad yn ffurfiol.

Materion pwysig sy'n deillio o'r archwiliad

Camddatganiadau heb eu cywiro

- 10 Ni nodwyd unrhyw gamddatganiadau yn y datganiadau ariannol a oedd heb eu cywiro.

Camddatganiadau a gywirwyd

- 11 Mae camddatganiadau a gywirwyd gan y rheolwyr, ond yr ystyriwn y dylid tynnu eich sylw atynt gan eu bod yn berthnasol i'ch cyfrifoldebau mewn perthynas â'r broses o gyflwyno adroddiadau ariannol. Fe'u nodir gydag esboniadau yn [Atodiad 3](#).

Materion pwysig eraill sy'n deillio o'r archwiliad

- 12 Yn ystod yr archwiliad, rydym yn ystyried materion ansoddol a meintiol sy'n berthnasol i'r cyfrifon ac yn cyflwyno adroddiad i chi ar unrhyw faterion o bwys sy'n codi. Nid oedd unrhyw faterion yn codi yn y meysydd hyn eleni.
- 13 Mae'r mater a gododd y llynedd yn ymwneud â Chronfa Bensiwn y Diffoddwyr Tân a oedd yn atal cau archwiliad 2016-17 wedi'i ddatrys i'n boddhad, ac nid oes unrhyw faterion archwilio sy'n aros ar gyfer archwiliad 2017-18.

Argymhellion sy'n deillio o'n gwaith archwilio ariannol

- 14 Byddwn yn cyflwyno adroddiad ar wahân ar yr argymhellion sy'n deillio o'n harchwiliad. Bydd yr adroddiad ar wahân hwnnw yn cynnwys materion a ddygwyd ymlaen o archwiliad 2016-17 ac, er lles effeithlonrwydd ac effeithiolrwydd, cytunwyd i gyflwyno adroddiad ffurfiol ar y rhain ochr yn ochr â'r rhai sy'n deillio o archwiliad 2017-18 oherwydd amseriad agos yr archwiliadau.
- 15 Nid oes unrhyw faterion sy'n ddigon sylweddol i dynnu eich sylw atynt yn yr adroddiad hwn.

Annibyniaeth a gwrthrychedd

- 16 Fel rhan o'r broses derfynol, mae'n ofynnol i ni roi sylwadau i chi ynghylch ein hannibyniaeth. Rydym wedi cydymffurfio â safonau moesegol ac, yn ein barn broffesiynol, rydym yn annibynnol ac ni chaiff ein gwrthrychedd ei beryglu. Nid oes unrhyw gydb berthnasau rhwng Swyddfa Archwilio Cymru a'r Awdurdod sy'n effeithio ar ein gwrthrychedd a'n hannibyniaeth yn ein barn ni.

Atodiad 1

Llythyr Sylwadau Terfynol

Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru
Pencadlys y Gwasanaeth Tân
Heol Llwyn Pisgwydd
Caerfyrddin
SA31 1SP

Archwilydd Cyffredinol Cymru
Swyddfa Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd
CF11 9LJ

18 Mawrth 2019

Sylwadau ar ddatganiadau ariannol 2017-18

Darperir y llythyr hwn mewn perthynas â'ch archwiliad o ddatganiadau ariannol Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru (gan gynnwys datgeliadau cydnabyddiaeth ariannol) ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2018 er mwyn mynegi barn ar ba mor wir a theg ydynt, ac i ba raddau y maent wedi'u paratoi'n briodol.

Rwy'n cadarnhau hyd eithaf fy ngwybodaeth a'm cred, ar ôl cynnal ymchwiliadau a oedd yn ddigonol yn fy marn i, y gallaf wneud y sylwadau canlynol i chi.

Sylwadau rheolwyr

Cyfrifoldebau

Rwyf wedi cyflawni fy nghyfrifoldebau o ran y canlynol:

- paratoi'r datganiadau ariannol yn unol â gofynion deddfwriaethol a'r cod ymarfer ar gyfrifyddu awdurdodau lleol yn y DU; yn arbennig, mae'r datganiadau ariannol yn rhoi darlun gwir a theg yn unol â hynny; a
- chynllunio, gweithredu, cynnal ac adolygu trefniadau rheolaeth fewnol er mwyn atal a chanfod twyll a gwallau.

Gwybodaeth a roddwyd

Rydym wedi rhoi'r canlynol i chi:

- Mynediad llawn i'r canlynol:
 - yr holl wybodaeth rydym yn ymwybodol ohoni sy'n berthnasol i'r broses o baratoi'r datganiadau ariannol megis llyfrau cyfrifon a dogfennaeth ategol, cofnodion cyfarfodydd a materion eraill;
 - gwybodaeth ychwanegol y gwnaethoch ofyn amdani gennym at ddiben yr archwiliad; a
 - mynediad anghyfyngedig i staff yr oedd angen cael tystiolaeth archwilio ganddynt, yn eich barn chi.
- Canlyniadau ein hasesiad o'r risg y gall y datganiadau ariannol fod wedi eu cam-ddatgan mewn modd perthnasol o ganlyniad i dwyll.
- Ein gwybodaeth am dwyll neu dwyll a amheuir yr ydym yn ymwybodol ohono ac sy'n effeithio ar Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru ac yn ymwneud â:
 - rheolwyr;
 - cyflogeion sydd â rolau pwysig o ran rheolaeth fewnol; neu
 - eraill lle gallai'r twyll gael effaith berthnasol ar y datganiadau ariannol.
- Ein gwybodaeth am unrhyw honiadau o dwyll, neu dwyll a amheuir, sy'n effeithio ar y datganiadau ariannol a roddwyd i ni gan gyflogeion, cyn-gyflogeion, rheoleiddwyr neu eraill.
- Ein gwybodaeth am bob achos hysbys neu achos a amheuir o ddiffyg cydymffurfio â deddfau a rheoliadau y dylid ystyried eu heffeithiau wrth baratoi'r datganiadau ariannol.
- Manylion yr holl bartïon cysylltiedig a holl gydberthnasau a thrafodion partïon cysylltiedig rydym yn ymwybodol ohonynt.

Sylwadau ar y datganiadau ariannol

Cofnodwyd pob trafodyn, ased a rhwymedigaeth yn y cofnodion cyfrifyddu ac fe'u hadlewyrchir yn y datganiadau ariannol.

Mae'r rhagdybiaethau arwyddocaol a ddefnyddiwyd i wneud amcangyfrifon cyfrifyddu, gan gynnwys y rheini a fesurwyd ar werth teg, yn rhesymol.

Cyfrifwyd yn briodol am gydberthnasau a thrafodion partïon cysylltiedig ac fe'u datgelwyd yn briodol.

Addaswyd ar gyfer pob digwyddiad neu datgelwyd pob digwyddiad a ddigwyddodd ar ôl y dyddiad adrodd y mae angen ei addasu neu ei ddatgelu.

Datgelwyd pob achos gwirioneddol neu bosibl hysbys o ymgyfreitha a hawliadau y dylid ystyried eu heffeithiau wrth baratoi'r datganiadau ariannol i'r archwilydd, a chyfrifwyd amdanynt a'u datgelu yn unol â'r fframwaith cyflwyno adroddiadau ariannol perthnasol.

Nid yw'r datganiadau ariannol yn cynnwys unrhyw gamddatganiadau perthnasol, gan gynnwys unrhyw hepgoriadau. Cafodd yr holl gamddatganiadau heb eu cywiro a nodwyd yn ystod yr archwiliad eu cywiro.

Sylwadau gan Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru

Cydnabyddwn fod y sylwadau a wnaed gan y rheolwyr, uchod, wedi eu trafod â ni.

Cydnabyddwn ein cyfrifoldeb am baratoi datganiadau ariannol gwir a theg yn unol â'r fframwaith cyflwyno adroddiadau ariannol perthnasol. Cymeradwywyd y datganiadau ariannol gan Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru ar 18 Mawrth 2019.

Rydym yn cadarnhau ein bod wedi cymryd yr holl gamau y dylem fod wedi'u cymryd i sicrhau ein bod yn ymwybodol o unrhyw wybodaeth archwilio berthnasol ac i sicrhau bod y wybodaeth honno wedi'i throsglwyddo i chi. Rydym yn cadarnhau, hyd y gwyddom, nad oes unrhyw wybodaeth archwilio berthnasol nad ydych yn ymwybodol ohoni.

Llofnodwyd gan:

Chris Moore

Swyddog Adran 151

Awdurdod Tân ac Achub Canolbarth a
Gorllewin Cymru

Dyddiad: 18 Mawrth 2019

Llofnodwyd gan:

Y Cyngorydd Rowland Rees-Evans

Cadeirydd

Awdurdod Tân ac Achub Canolbarth a
Gorllewin Cymru

Dyddiad: 18 Mawrth 2019

Atodiad 2

Adroddiad archwilio arfaethedig yr Archwilydd Cyffredinol i Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru

Adroddiad ar yr archwiliad o ddatganiadau ariannol

Barn

Rwyf wedi archwilio datganiadau ariannol

- Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru; a
- Chyfrif Cronfa Bensiwn y Diffoddwyr Tân.

ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2018 o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Mae datganiadau ariannol Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru yn cynnwys y Datganiad Symudiad mewn Cronfeydd wrth Gefn, y Datganiad Incwm a Gwariant Cynhwysfawr, y Fantolen, y Datganiad Llif Arian Parod a'r nodiadau cysylltiedig, gan gynnwys crynodeb o bolisiau cyfrifyddu pwysig.

Mae datganiadau cyfrifyddu Cronfa Bensiwn y Diffoddwyr Tân yn cynnwys Cyfrif y Gronfa a'r Datganiad Asedau Net.

Y fframwaith adrodd ariannol a gymhwyswyd wrth eu paratoi yw'r gyfraith berthnasol a Chod Ymarfer ar Gyfrifyddu Awdurdodau Lleol yn y Deyrnas Unedig 2018 sy'n seiliedig ar y Safonau Adrodd Ariannol Rhyngwladol (IFRS).

Yn fy marn i, mae'r datganiadau ariannol:

- yn rhoi darlun gwir a theg o sefyllfa ariannol Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru a Chronfa Bensiwn y Diffoddwyr Tân ar 31 Mawrth 2017 ac o'i incwm a'i wariant ar gyfer y flwyddyn a ddaeth i ben bryd hynny; ac
- wedi'u paratoi'n briodol yn unol â'r gofynion deddfwriaethol a'r Cod Ymarfer ar Gyfrifyddu Awdurdodau Lleol yn y Deyrnas Unedig 2018.

Sail y farn

Cynhaliais fy archwiliad yn unol â'r gyfraith berthnasol a'r Safonau Archwilio Rhyngwladol yn y DU (ISAs (DU)). Caiff fy nghyfrifoldebau o dan y safonau hyn eu disgrifio ymhellach yn adran cyfrifoldebau'r archwilydd am archwilio'r adran datganiadau ariannol yn fy adroddiad. Rwy'n annibynol ar yr Awdurdod Tân ac Achub yn unol â'r gofynion moesegol sy'n berthnasol i'm harchwiliad o'r datganiadau ariannol yn y DU, gan gynnwys y Safon Foesegol Adrodd Ariannol, ac rwyf wedi cyflawni fy nghyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Credaf fod y dystiolaeth archwilio rwyf wedi'i chael yn ddigonol ac yn briodol i ddarparu sail i'm barn.

Casgliadau yn ymwneud â busnes gweithredol

Nid oes gennyf unrhyw beth i'w nodi o ran y materion canlynol y mae Safonau Archwilio Rhyngwladol y DU yn ei gwneud yn ofynnol i mi gyflwyno adroddiad i chi arnynt os bydd yr amgylchiadau canlynol yn berthnasol:

- nid yw'r defnydd o sail gyfrifyddu busnes gweithredol wrth baratoi'r datganiadau ariannol yn briodol; neu
- nid yw'r swyddog ariannol cyfrifol wedi datgelu yn y datganiadau ariannol unrhyw ansicrwydd perthnasol a nodwyd a all fwrw amheuaeth sylweddol ar allu'r Awdurdod Tân ac Achub i barhau i fabwysiadu sail gyfrifyddu busnes gweithredol am gyfnod o ddeuddeg mis o leiaf o'r dyddiad pan awdurdodir cyhoeddi'r datganiadau ariannol.

Gwybodaeth arall

Mae'r swyddog ariannol cyfrifol yn gyfrifol am y wybodaeth arall yn yr adroddiad blynyddol a chyfrifon. Mae'r wybodaeth arall yn cynnwys y wybodaeth yn yr adroddiad blynyddol, heblaw am y datganiadau ariannol a'm hadroddiad fel archwilydd arnynt. Nid yw fy marn am y datganiadau ariannol yn cwmpasu'r wybodaeth arall ac, ar wahân i'r graddau a nodir yn benodol yn ddiweddarach yn fy adroddiad, nid wyf yn mynegi unrhyw fath o gasgliad sicrwydd ar hynny.

Mewn cysylltiad â'm harchwiliad o'r datganiadau ariannol, fy nghyfrifoldeb yw darllen y wybodaeth arall er mwyn nodi anghysondebau perthnasol â'r datganiadau ariannol archwiliedig a nodi unrhyw wybodaeth sy'n ymddangos fel petai'n berthnasol anghywir ar sail y wybodaeth a ddaeth i law wrth i mi gyflawni'r archwiliad neu sy'n berthnasol anghyson â'r wybodaeth honno. Os dof yn ymwybodol o unrhyw gamddatganiadau neu anghysondebau perthnasol amlwg, ystyriaf y goblygiadau i'm hadroddiad.

Adrodd ar ofynion eraill

Barn ar faterion eraill

Yn fy marn i, yn seiliedig ar y gwaith a wnaed yn ystod fy archwiliad:

- mae'r wybodaeth yn yr Adroddiad Naratif ar gyfer y flwyddyn ariannol y paratowyd y datganiadau ariannol ar ei chyfer yn gyson â'r datganiadau ariannol ac mae'r Adroddiad Naratif wedi ei baratoi yn unol â Chod Ymarfer ar Gyfrifyddu Awdurdodau Lleol yn y Deyrnas Unedig 2018;
- Mae'r wybodaeth a roddwyd yn y Datganiad Llywodraethu Blynyddol ar gyfer y flwyddyn ariannol y paratowyd y datganiadau ariannol ar ei chyfer yn gyson â'r datganiadau ariannol ac mae'r Datganiad Llywodraethu Blynyddol wedi'i baratoi yn unol â chanllawiau.

Materion y cyflwynaf adroddiad arnynt drwy eithriad

Yn sgil gwybodaeth a dealltwriaeth o'r Awdurdod Tân ac Achub a'i amgylchedd a gafwyd yn ystod yr archwiliad, nid wyf wedi nodi camddatganiadau perthnasol yn yr Adroddiad Naratif nac yn y Datganiad Llywodraethu.

Nid oes gennyf unrhyw beth i'w nodi o ran y materion canlynol, y cyflwynaf adroddiad i chi arnynt os bydd yr amgylchiadau canlynol yn berthnasol, yn fy marn i:

- ni chadwyd cofnodion cyfrifyddu digonol;
- nid yw'r datganiadau ariannol yn cyd-fynd â'r Cofnodion cyfrifyddu a'r ffurflenni; neu
- nid wyf wedi derbyn yr holl wybodaeth ac esboniadau sydd eu hangen arnaf ar gyfer fy archwiliad.

Tystysgrif cwblhau archwiliad

Rwyf wedi cwblhau'r archwiliad o gyfrifon Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 a Chod Ymarfer Archwilio Archwilydd Cyffredinol Cymru.

Cyfrifoldebau

Cyfrifoldebau'r swyddog ariannol cyfrifol am y datganiadau ariannol

Fel yr eglurir yn fanylach yn y Datganiad o Gyfrifoldebau ar gyfer y Datganiad o Gyfrifon a nodir ar dudalen 8, mae'r swyddog ariannol cyfrifol yn gyfrifol am baratoi'r datganiadau ariannol sy'n rhoi darlun gwir a theg ac am y fath reolaeth fewnol ag sy'n angenrheidiol ym marn y swyddog ariannol cyfrifol i allu paratoi datganiadau o gyfrifon sy'n rhydd o gamddatganiadau perthnasol, boed hynny drwy dwyll neu wall.

Wrth baratoi'r datganiad o gyfrifon, mae'r swyddog ariannol cyfrifol yn gyfrifol am asesu gallu'r Awdurdod Tân ac Achub i barhau fel busnes gweithredol, gan ddatgelu fel y bo'n gymwys, faterion yn ymwneud â busnes gweithredol a defnyddio sail gyfrifyddu busnes gweithredol oni thybir nad yw hynny'n briodol.

Cyfrifoldebau'r archwilydd am archwilio'r datganiadau ariannol

Fy amcanion yw cael sicrwydd rhesymol ynghylch p'un a yw'r datganiadau ariannol gyda'i gilydd yn rhydd o gamddatganiad perthnasol, boed hynny drwy dwyll neu wall, a chyhoeddi adroddiad yr archwilwyr sy'n cynnwys fy marn. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd, ond nid yw'n gwarantu y bydd archwiliad a gynhelir yn unol â Safonau Archwilio Rhyngwladol y DU bob amser yn canfod camddatganiad perthnasol pan fo'n bodoli. Gall camddatganiadau ddeillio o dwyll neu wall ac fe'u hystyrir yn berthnasol os, yn unigol neu gyda'i gilydd, y gellid disgwyl iddynt yn rhesymol ddylanwadu ar benderfyniadau economaidd defnyddwyr a wneir ar sail y datganiadau ariannol hyn.

Ceir disgrifiad pellach o gyfrifoldebau'r archwilydd am archwilio'r datganiadau ariannol ar wefan y Cyngor Adrodd Ariannol yn www.frc.org.uk/auditorsresponsibilities. Mae'r disgrifiad hwn yn rhan o'm hadroddiad archwilio.

Anthony J Barrett
Dros ac ar ran Archwilydd Cyffredinol Cymru
20 Mawrth 2019

24 Heol y Gadeirlan
Caerdydd
CF11 9LJ

Atodiad 3

Crynodeb o'r cywiriadau a wnaed i'r datganiadau ariannol drafft y dylid tynnu sylw Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru atynt

Yn ystod ein harchwiliad, gwnaethom nodi'r camddatganiadau canlynol a gywirwyd gan y rheolwyr, ond yr ystyriwn y dylid tynnu eich sylw atynt gan eu bod yn berthnasol i'ch cyfrifoldebau mewn perthynas â'r broses o gyflwyno adroddiadau ariannol.

Arddangosyn 1: crynodeb o'r cywiriadau a wnaed i'r datganiadau ariannol drafft

| Gwerth y cywiriad | Natur y cywiriad | Rheswm dros y cywiriad |
|--|--|--|
| £163,000 | Nodyn 12 Eiddo, Peiriannau a Chyfarpar Er mwyn lleihau gwerth asedau a oedd yn cael eu hadeiladu a'r ffigurau cronïadau cyfatebol | Roedd gwerth asedau a oedd yn cael eu hadeiladu wedi'i orddatgan |
| Datgeliadau naratif amrywiol nad ydynt yn effeithio ar y prif ddatganiadau | Adroddiad Naratif Mân newidiadau i'w diweddarau | Nid oedd rhai cyfeiriadau yn gyfredol |
| | Nodyn 2 Safonau cyfrifyddu a gyhoeddwyd heb eu mabwysiadu Mân newidiadau i adlewyrchu'r sefyllfa bresennol mewn perthynas â'r safon prydlesu newydd | Nid oedd rhai manylion yn gyfredol |
| | Nodyn 25 Incwm Grant Er mwyn esbonio rôl yr Awdurdod fel asiant Llywodraeth Cymru o ran dosbarthu grantiau i Awdurdodau Tân eraill yng Nghymru | Er mwyn sicrhau bod datgeliadau yn glir a dealladwy |
| | Nodyn 26 Partïon Perthnasol Datgeliadau ychwanegol ar gyfer: <ul style="list-style-type: none">- Swyddog Adran 1.51 fel Swyddog Cyngor Sir Gaerfyrddin- Canolfan Cydwasanaethau Cyhoeddus | Er mwyn sicrhau bod datgeliadau yn gyflawn a thryloyw |

| Gwerth y cywiriad | Natur y cywiriad | Rheswm dros y cywiriad |
|-------------------|--|--|
| | <p>Nodyn 30 Cronfa Bensiwn y Diffoddwyr Tân Newidiadau i ddatgeliadau tabl rhagdybiaethau a dadansoddi asedau'r cynllun</p> | Nid oedd adroddiad actiwaraidd terfynol 2016-17 wedi'i ddarparu i'r Awdurdod, felly roedd angen cywiro ffigurau 2016-17. |
| | <p>Canolfan Cydwasanaethau Cyhoeddus Datgeliadau i esbonio'r Ganolfan a chynnwys polisi cyfrifyddu</p> | Er mwyn sicrhau bod datgeliadau yn gyflawn a thryloyw |
| | <p>Adroddiad Llywodraethu Blynyddol Wedi'i ddiweddarau i gynnwys:</p> <ul style="list-style-type: none"> - cynllun gweithredu - datganiad llesiant - y sefyllfa bresennol mewn perthynas â gwahanol eitemau - chwe egwyddor y cod | Er mwyn sicrhau bod yr AGS yn cydymffurfio â gofynion. |

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WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Audit of Financial Statements Report – Mid and West Wales Fire and Rescue Authority

Audit year: 2017-18

Date issued: March 2019

Document reference: 1115A2019-20



This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000.

The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at

infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

The team who delivered the work comprised Derwyn Owen, Clare James and Eleanor Bowdler.

Contents

The Auditor General intends to issue an unqualified audit report and closure certificate on your financial statements. There are some issues to report to you prior to the financial statements approval.

Summary report

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Summary report

Introduction

- 1 The Auditor General is responsible for providing an opinion on whether the financial statements give a true and fair view of the financial position of Mid and West Wales Fire and Rescue Authority (the Authority) and the Fire Fighters' Pension Fund Account at 31 March 2018 and their income and expenditure for the year then ended.
- 2 We do not try to obtain absolute assurance that the financial statements are correctly stated but adopt the concept of materiality. In planning and conducting the audit, we seek to identify material misstatements in your financial statements, namely, those that might result in a reader of the accounts being misled.
- 3 The quantitative levels at which we judge such misstatements to be material are £1.24 million for the Authority's main financial statements and £0.280 million for the Fire Fighters' Pension Fund Account. Whether an item is judged to be material can also be affected by certain qualitative issues such as legal and regulatory requirements and political sensitivity. For the main financial statements, we set lower materiality levels for senior officers' remuneration, exit packages and termination benefits, members allowances and related party disclosures.
- 4 International Standard on Auditing (ISA) 260 requires us to report certain matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action.
- 5 This report sets out for consideration the matters arising from the audit of the Authority's 2017-18 financial statements, that require reporting under ISA 260.

Status of the audit

- 6 We received the draft financial statements for the year ended 31 March 2018 on 3 December 2018, earlier than expected. We have now substantially completed the audit work.
- 7 We are reporting to you the more significant issues arising from the audit, which we believe you must consider prior to approval of the financial statements. The audit team has already discussed these issues with the Section 151 Officer.

Proposed audit report

- 8 It is the Auditor General's intention to issue an unqualified audit report on the financial statements once you have provided us with a Letter of Representation based on that set out in [Appendix 1](#).
- 9 The proposed audit report is set out in [Appendix 2](#). We also intend to issue the certificate for 2017-18 and formally close the audit.

Significant issues arising from the audit

Uncorrected misstatements

- 10 There are no misstatements identified in the financial statements, which remain uncorrected.

Corrected misstatements

- 11 There are misstatements that have been corrected by management, which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process. They are set out with explanations in [Appendix 3](#).

Other significant issues arising from the audit

- 12 During the audit, we consider matters both qualitative and quantitative relating to the accounts and report any significant issues arising to you. There were no significant issues arising in these areas this year.
- 13 The issue raised last year relating to the Firefighters Pension Fund which prevented the closure of the 2016-17 audit has been resolved to our satisfaction and no outstanding audit issues remain for the 2017-18 audit.

Recommendations arising from our financial audit work

- 14 We will report recommendations arising from our audit separately. That separate report will include brought forward issues from the 2016-17 audit which in the interests of efficiency and effectiveness, we agreed to formally report alongside those arising from the 2017-18 audit due to the close timing of the audits.
- 15 There are no issues sufficiently significant to warrant bringing to your attention in this report.

Independence and objectivity

- 16 As part of the finalisation process, we are required to provide you with representations concerning our independence. We have complied with ethical standards and, in our professional judgment, we are independent, and our objectivity is not compromised. There are no relationships between the Wales Audit Office and the Authority that we consider bear on our objectivity and independence.

Appendix 1

Final Letter of Representation

Mid and West Wales Fire and Rescue Authority
Fire Service Headquarters
Lime Grove Avenue
Carmarthen
SA31 1SP

Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

18 March 2019

Representations regarding the 2017-18 financial statements

This letter is provided in connection with your audit of the financial statements of Mid and West Wales Fire and Rescue Authority (including remuneration disclosures) for the year ended 31 March 2018 for the purpose of expressing an opinion on their truth and fairness and proper preparation.

I confirm that to the best of my knowledge and belief, having made enquiries as I consider sufficient, I can make the following representations to you.

Management representations

Responsibilities

I have fulfilled my responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and the code of practice on local authority accounting; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- Full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- The results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- Our knowledge of fraud or suspected fraud that we are aware of and that affects Mid and West Wales Fire and Rescue Authority and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- Our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others.
- Our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- The identity of all related parties and all the related party relationships and transactions of which we are aware.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. All uncorrected misstatements identified during the audit were corrected.

Representations by Mid and West Wales Fire and Rescue Authority

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by Mid and West Wales Fire and Rescue Authority on 18 March 2019.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Chris Moore

S.151 Officer

Mid and West Wales Fire and Rescue Authority

Date: 18 March 2019

Signed by:

Councillor Rowland Rees-Evans

Chair

Mid and West Wales Fire and Rescue Authority

Date: 18 March 2019

Appendix 2

Proposed audit report of the Auditor General to the Mid and West Wales Fire and Rescue Authority

Report on the audit of financial statements

Opinion

I have audited the financial statements of

- the Mid and West Wales Fire & Rescue Authority; and
- the Firefighters' Pension Fund Account.

for the year ended 31 March 2018 under the Public Audit (Wales) Act 2004.

Mid and West Wales Fire & Rescue Authority's financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, and the related notes, including a summary of significant accounting policies.

The Firefighters' Pension Fund accounting statements comprise the Fund Account and the Net Assets Statement.

The financial reporting framework that has been applied in their preparation is applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom 2017 based on International Financial Reporting Standards (IFRSs).

In my opinion the financial statements:

- give a true and fair view of the financial position of the Mid and West Wales Fire & Rescue Authority and the Firefighters' Pension Fund as at 31 March 2018 and of their income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2018.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Fire & Rescue Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the responsible financial officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Fire & Rescue Authority's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The responsible financial officer is responsible for the other information in the annual report and accounts. The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated later in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Report on other requirements

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2018;
- The information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Governance Statement has been prepared in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the Fire & Rescue Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

Certificate of completion of audit

I certify that have completed the audit of the accounts of Mid and West Wales Fire and Rescue Authority in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Responsibilities

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on page 8, the responsible financial officer is responsible for the preparation of the statement of accounts, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the Fire & Rescue Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Anthony J Barrett
For and on behalf of the Auditor General for Wales
20 March 2019

24 Cathedral Road
Cardiff
CF11 9LJ

Appendix 3

Summary of corrections made to the draft financial statements which should be drawn to the attention of Mid and West Wales Fire Authority

During our audit we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

Exhibit 1: summary of corrections made to the draft financial statements

| Value of correction | Nature of correction | Reason for correction |
|--|--|---|
| £163,000 | Note 12 Property, Plant and Equipment To reduce the value of assets under construction and the corresponding accruals figures | The value of assets under construction was overstated |
| Various narrative disclosures not affecting the primary statements | Narrative Report Minor changes to update | Some references were not up to date |
| | Note 2 Accounting standards issued not adopted Minor changes to reflect current position on new leasing standard | Some details were not up to date |
| | Note 25 Grant Income To more clearly explain the role of Authority as an agent for Welsh Government in distributing grants to other Welsh Fire Authorities | To ensure disclosures are clear and understandable |
| | Note 26 Related Parties Additional disclosures for: <ul style="list-style-type: none"> - S.1.51 officer as Officer of Carmarthenshire CC - Joint Public Service Centre | To ensure disclosures are complete and transparent |
| | Note 30 Firefighters Pension Fund Changes to disclosures of scheme asset analysis and assumptions table | The final 2016-17 Actuarial report had not been provided to the Authority so 2016-17 figures needed correcting. |

| Value of correction | Nature of correction | Reason for correction |
|---------------------|--|--|
| | Joint Public Service Centre Disclosures to explain the JPSC and include an accounting policy | To ensure disclosures are complete and transparent |
| | Annual Governance Report Updated to include: <ul style="list-style-type: none"> - action plan - well-being statement - up to date position on various items - six principles of the code | To ensure the AGS is compliant with requirements. |

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