

INDEPENDENT AUDITOR'S CERTIFICATE OF COMPLETION OF THE AUDIT

ISSUE OF AUDIT OPINION ON THE FINANCIAL STATEMENTS

In our audit report for the year ended 31 March 2021 issued on 26 November 2021 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority as at 31 March 2021 and of the Authority's expenditure and income for the year then ended; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

AUTHORITY'S ARRANGEMENTS FOR SECURING ECONOMY, EFFICIENCY AND EFFECTIVENESS IN ITS USE OF RESOURCES

As part of our audit, we are required to report to you if we are not able to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

As at the date of issue of our audit report for the year ended 31 March 2021 on 26 November 2021, we had not completed our work on the Authority's arrangements, and had nothing to report in respect of this matter as at that date.

CERTIFICATE OF COMPLETION OF THE AUDIT

In our audit report for the year ended 31 March 2021 issued on 26 November 2021, we explained that we could not formally conclude the audit on that date until we had completed our work in respect of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. We have now completed our work in this area.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave our opinion or on our exception reporting on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We have nothing to report in respect of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We certify that we have completed the audit of Avon Fire and Rescue Authority in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.



Michelle Hopton (Key Audit Partner)

For and on behalf of Deloitte LLP

Bristol, United Kingdom

Date: 13 December 2024

The maintenance and integrity of the Avon Fire Authority web site is the responsibility of the Authority; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the web site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.