



MID AND WEST WALES FIRE AND RESCUE AUTHORITY AUDIT OF ACCOUNTS 2022/23

Audit notice where Responsible Financial Officer has certified the accounts but audit has not been completed so the audited body is not able to publish audited accounts

Regulation 10(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that Responsible Financial Officer of Mid and West Wales Fire and Rescue Authority to sign and date the statement of accounts, and certify that it presents a true and fair view of the financial position of the body at the end of the year to which it relates and of that body's income and expenditure for that year. The Regulations required that this be completed by 31 May 2023 and the Unaudited Statement of Accounts were signed and certified by the Responsible Financial Officer on 31 May 2023.

Regulation 10(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that following the certification by the Responsible Financial Officer referred to above, Mid and West Wales Fire and Rescue Authority approve and publish the audited statement of accounts by 31 July 2023. However, due to Audit Wales resourcing pressures and the impact of the introduction of a revised auditing standard, ISA 315, the audit is not complete, and the audited accounts will be published upon completion of the audit.

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