

## **AC11. REPORT TO THOSE CHARGED WITH GOVERNANCE ON THE CENTRAL SCOTLAND JOINT FIRE & RESCUE BOARD 2012/13 AUDIT**

The Committee considered a report by the Chief Finance Officer presenting the External Auditor's report on the Central Scotland Joint Fire and Rescue Board 2012/2013 Audit.

The Police and Fire Reform Act 2013 established the Scottish Fire and Rescue Authority and wound up on 31 March 2013 the 8 Scottish Fire and Rescue Services and Authorities including Central Scotland Joint Fire and Rescue Board. The residual accounting and reporting obligations for the Board transferred to Falkirk Council.

The Board's audited accounts would be issued on 23 September 2013 and the presentation of the External Auditor's report formally concluded the 2012/2013 audit process. The accounts were unqualified with one small error uncorrected during the audit process.

The Committee sought clarification on the Board's borrowings at 31 March 2013 (£5.541m) and whether there would be any impact of this on the Council's finances. Committee also queried the arrangements for dealing with the Board's reserves.

Members noted that five of the former Scottish Fire and Rescue Services were among the 6 most expensive on the UK according to an Accounts Commission 2012 review. Members questioned the role of Audit Scotland in ensuring that the successor body represents best value.

### **Decision**

**The Committee noted the report.**