

Notice: Statement of Accounts, Statutory Audit and Final Certification of the Statement of Accounts 2019/20

The notice applies when the Responsible Finance Officer (RFO) has certified the accounts although 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 South Wales Fire and Rescue Authority sign and date the unaudited 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 2020. The Responsible Financial Officer signed and certified the draft accounts on **31 May 2020**.

Regulation 10(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) require that following the certification by the Responsible Financial Officer referred to above, the unaudited accounts are subsequently audited and South Wales Fire and Rescue Authority approve and publish the audited statement of accounts. The Regulations required that this be completed by 31 July 2020.

Due to the COVID-19 outbreak, the exercise of members of the public right to inspect the statement of accounts and ask questions of the auditor has been delayed, and as a result the audit of the 2019-20 statement of accounts has not yet been completed and no audit opinion has been provided. The statement of accounts that is published is the unaudited statement of accounts.