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Dear Ms Metcalfe

Update/conclusion of pending matters – Audit Completion Report 2022/23

As required by International Standards on Auditing (UK), I am writing to communicate an update on those matters that were marked as outstanding within our Audit Completion Report dated 18 September 2023 and including any other matters arising since that date.

The outstanding matter and the conclusions we reached are detailed below:

Matter	Update/conclusion reached	Status
LGPS	We are still awaiting the assurance letter from the pension fund auditor.	Outstanding
FFPS Pensions	<p>In the November meeting of the Independent Audit Committee, we reported that the original Firefighters Government Actuary's Department Report did not make an allowance for known CPI increases between September 2022 and March 2023.</p> <p>As this was likely to be a material change, Management requested an updated report. The report was provided in December and this results in an increase in the overall pension liability of £4.94m. Management has adjusted in the primary statements and related notes. This is shown in Appendix 1 below.</p>	Complete

Matter	Update/conclusion reached	Status
Audit Review and Quality Control, review of final version of the accounts and AGS and completion and closing	These procedures will remain in progress until we are at the point of being able to issue the audit report.	This will be completed at the point we are ready to issue our audit opinion
Whole of Government Accounts (WGA)	We are unable to complete this work until the audit report has been signed.	Outstanding

We will inform the Police, Fire and Crime Commissioner and the Independent Audit Committee of any further matters when we have completed the Auditors Annual Report and the whole of government accounts formally closing the audit of North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority.

If you wish to discuss these or any other points then please do not hesitate to contact me.

Yours faithfully



Gavin Barker
Director



APPENDIX 1 SUMMARY OF MISSTATEMENTS

Adjusted misstatements

There is one adjusted misstatement in the financial statements.

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1	Cr: Pension liability				-4,940
	Dr: Unusable reserves – pension reserve			4,940	
	Cr: Movement in reserves statements		-4,940		
	Dr: Re-measurement of the net defined pension liability	4,940			
<p>The original Firefighters Government Actuary's Department Report did not make an allowance for known CPI increases between September 2022 and March 2023. This results in an increase in the overall pension liability of £4.94m as set out above. As this is material, management has adjusted in the financial statements and related notes.</p>					
Total adjusted misstatements		4,940	-4,940	4,940	-4,940

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