

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MERSEYSIDE FIRE AND RESCUE AUTHORITY (the "Authority")

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2016 issued on 29 July 2016 we reported that, in our opinion, the financial statements:

- present a true and fair view of the financial position of the Authority as at 31 March 2016 and of its 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 2015/16 and applicable law.

Conclusion on the Authority's arrangements to secure value for money through economic, efficient and effective use of its resources

In our audit report for the year ended 31 March 2016 issued on 29 July 2016 we reported that, in our opinion, in all significant respects, the Authority had put in place proper arrangements to secure value for money through economic, efficient and effective use of its resources for the year ending 31 March 2016.

Certificate

In our report dated 29 July 2016 we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement. We have now completed this work.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion and conclusion on the Authority's arrangements for securing value for money through economic, efficient and effective use of its resources.

We certify that we have completed the audit of the financial statements of the 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 on behalf of the Comptroller and Auditor General.

Michael Thomas

Michael Thomas
for and on behalf of Grant Thornton UK LLP, Appointed Auditor
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24 August 2016