

Audit Completion Certificate issued to the members of Merseyside Fire and Rescue Authority for the year ended 31 March 2025

In our auditor's report dated 26 February 2026, we explained that the audit could not be formally concluded until we had received confirmation from the NAO that the group audit of the Whole of Government Account has been completed and that no further work is required to be completed by us.

This confirmation has now been received.

Certificate

We certify that we have completed the audit of Merseyside Fire and Rescue Authority for the year ended 31 March 2026 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.

A handwritten signature in blue ink that reads "Karen Murray".

Karen Murray, Key Audit Partner
For and on behalf of Forvis Mazars LLP

One St Peter's Square
Manchester
M2 3DE

8 July 2026