

Ms Michelle Ronan
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15 September 2025

Dear Ms Ronan

Tyne & Wear Fire and Rescue Authority - Issue of Audit Certificate 2023/24

We are pleased to attach our signed Audit Certificate for the 2023/24 financial year which formally concludes the 2023/24 audit.

There was a substantial delay in the issue of the Audit Certificate due to us awaiting confirmation from the National Audit Office (NAO) that there would be no further work required in relation to Tyne & Wear Fire and Rescue Authority for the Whole of Government Accounts (WGA). We have now received the confirmation awaited from NAO that no further work is required.

On 27 February 2025 we issued our Independent Auditor's Report in relation to the accounts for the year ended 31 March 2024. At that point, we had not yet completed our work on WGA. Since then, the NAO's group audit team have confirmed that they will not require auditors to provide any further assurances or additional procedures for the WGA 2023/24.

As the audit certificate has been issued you are now able to issue the notice required by Regulation 16 of the Accounts and Audit (England) Regulations 2015.

Under Regulation 10 of the Accounts and Audit (England) Regulations 2015 you published on your website:

- the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act;
- the annual governance statement approved in accordance with regulation 6(3); and
- the narrative statement prepared in accordance with regulation 8.

You also provided a notice of explanation for the delay in the issue of the Audit Certificate.



You will now be able to publish the attached Audit Certificate for 2023/24 alongside the 2023/24 financial statements and with the Notice you are now required to publish under Regulation 16.

Following guidance issued to auditors by the National Audit Office, it is now our policy that our signed audit report should be published as part of the publication of your financial statements on your website.

We have provided you with a copy of the financial statements for the year ended 31 March 2024 including our report on those statements. We outline below your responsibilities in respect of the use of our report.

Please ensure that:

- you only publish the financial statements accompanied by our report on those statements;
- you only publish the financial statements accompanied by any 'other information' provided to us before we issued our report and specifically referred to in our report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our report.

Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and we cannot be held responsible for changes made to audited information after the initial publication of the financial statements and our report; and
- where you wish to publish or distribute the financial statements electronically, you are responsible for ensuring that the publication accurately presents the financial statements and our report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods.

Please feel free to contact me if you like clarification on any point. Thank you again to you and your team for the support and cooperation in enabling us to complete our work in challenging circumstances this year.

Yours sincerely

Gavin Barker

Gavin Barker
Director