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14 January 2026

Dear Mr Ranson

**Humberside Fire Authority - Issue of Independent Auditor's Report on the Statement of Accounts for the year ended 31 March 2025**

Following approval and certification of the accounts, we are pleased to advise you that we have today issued our Independent Auditor's Report to Humberside Fire Authority for the year ended 31 March 2025. Our opinion on the financial statements was unqualified.

We have also today issued our commentary on Value for Money (VFM) arrangements in our Auditor's Annual Report 2024/25. We did not identify any significant weaknesses or recommendations in relation to the Authority's VFM arrangements.

We have not yet been able to report to the National Audit Office (NAO) in respect of Whole of Government Accounts (WGA), as we are awaiting guidance from NAO in respect of this. Consequently, we can't issue an audit certificate at this stage.

As the audit certificate has not been issued you are not yet able to issue the notice required by Regulation 16 of the Accounts and Audit (England) Regulations 2015. We will inform you of the need to publish this notice when the audit certificate is issued and the audit is formally concluded.

In the meantime, you may wish to publish a holding notice on your website, confirming that an unqualified opinion has been issued on the financial statements for the year ended 31 March 2025, but that the audit certificate has not yet been issued for the reasons we have outlined.

This means that you will be able to publish the financial statements on your website in accordance with Regulation 10 without further delay. **PLEASE NOTE THAT THERE IS A STATUTORY REQUIREMENT FOR YOU TO PUBLISH THE AUDITED FINANCIAL STATEMENTS FOR 2024/25 ON YOUR WEBSITE ON OR BEFORE 27 FEBRUARY 2026.**

Regulation 10 of the Accounts and Audit (England) Regulations 2015 requires you to publish, which must include publication 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.

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 2025 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



James Collins (Jan 14, 2026 13:37:21 GMT)

James Collins  
Director