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Our ref wjc/spa/14

Contact Simon Allsop
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21 November 2005

Dear Frank

Best Value Performance Plan Audit Opinion 2005/06

Please find enclosed our opinion on the Best Value Performance Plan for the 2005/06 financial year.

If you have any queries please do not hesitate to contact Simon Allsop, Manager on the above number. We would like to extend our thanks to your staff for their help throughout the audit.

Yours sincerely

Jon Gorrie
Director

Cc Alan Brandon, ACO Administration



Auditor's Report to West Midlands Fire and Civil Defence Authority on its Best Value Performance Plan for the 2005/06 financial year

Certificate

We certify that we have audited West Midlands Fire and Civil Defence Authority's Best Value Performance Plan in accordance with section 7 of the Local Government Act 1999 ("the Act") and the Audit Commission's *Code of Audit Practice*. We also had regard to supplementary guidance issued by the Audit Commission.

This report is made solely to the Authority, in accordance with section 7 of the Act.

Our audit work has been undertaken so that we might state to the Authority, to the Audit Commission and (where necessary) to the Secretary of State those matters we are required to state to them in such an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than (i) the Authority, for our audit work, for this report, or for the opinions we have formed, (ii) the Audit Commission, for our recommendation under section 7(4)(e) and (iii) the Secretary of State, for our recommendation (if positive) under section 7(4)(f) of the Act.

Respective Responsibilities of the Authority and the Auditor

Under the Local Government Act 1999, the Authority is required to prepare and publish a Best Value Performance Plan summarising its assessments of its performance and position in relation to its statutory duty to make arrangements to secure continuous improvement to the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

The Authority is responsible for the preparation of the plan and for the information and assessments set out within it. The Authority is also responsible for establishing appropriate performance management and internal control systems from which the information and assessments in its plan are derived. The form and content of the Best Value Performance Plan are prescribed in section 6 of the Act and statutory guidance issued by the Government.

As the Authority's auditors, we are required under section 7 of the Act to carry out an audit of the Best Value Performance Plan, to certify that we have done so, and:

- to report whether we believe that the Plan has been prepared and published in accordance with statutory requirements set out in section 6 of the Act and statutory guidance and, where appropriate, recommending how the plan should be amended so as to accord with statutory requirements;
- to recommend:
 - where appropriate, procedures to be followed in relation to the Plan;
 - whether the Audit Commission should carry out a Best Value inspection of the Authority under section 10 of the Local Government Act 1999; and
 - whether the Secretary of State should give a direction under section 15 of the Local Government Act 1999.

Opinion

Basis of this opinion

For the purpose of forming our opinion as to whether the Plan was prepared and published in accordance with the legislation and with regard to statutory guidance, we conducted our audit in accordance with the Audit Commission's *Code of Audit Practice*. In carrying out our audit work, we also had regard to supplementary guidance issued by the Audit Commission.

We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide an opinion on whether the plan has been prepared and published in accordance with statutory requirements.

In giving our opinion, we are not required to form a view on the completeness or accuracy of the information or the realism and achievability of the assessments published by the Authority. Our work therefore comprised a review and assessment of the plan and, where appropriate, examination on a test basis of relevant evidence, sufficient to satisfy ourselves that the plan includes those matters prescribed in legislation and statutory guidance and that the arrangements for publishing the plan complied with the requirements of the legislation and statutory guidance.

Where we have qualified our audit opinion on the Plan, we are required to recommend how the Plan should be amended so as to comply in all significant respects with the legislation and statutory guidance.

Included in the plan are the Authority's estimates for the year ending 31 March 2005. Actual results for the year are likely to be different from the figures reported, because events and circumstances frequently do not occur as expected, and the differences may be material. To the extent that figures included in the Plan are estimates, our audit work comprised an assessment as to whether the estimates made by the Authority had been properly compiled in all significant respects on the basis of the assumptions stated by the Authority, as at the date at which the plan was prepared.

Unqualified opinion

In our opinion, West Midland Fire and Defence Authority has prepared and published its Best Value Performance Plan in all significant respects in accordance with section 6 of the Local Government Act 1999 and statutory guidance issued by the Government.

Recommendations on procedures followed in relation to the plan

Where appropriate, we are required to recommend the procedures to be followed by the Authority in relation to the Plan.

For the current financial year, we have not made any such recommendations.

Recommendations on referral to the Audit Commission/Secretary of State

We are required each year to recommend whether, on the basis of our audit work, the Audit Commission should carry out a Best Value inspection of the Authority or whether the Secretary of State should give a direction.

On the basis of our work:

- we do not recommend that the Audit Commission should carry out a Best Value inspection of West Midland Fire and Defence Authority under section 10 of the Local Government Act 1999; and



- we do not recommend that the Secretary of State should give a direction under section 15 of the Local Government Act 1999.

KPMG LLP

KPMG LLP
Chartered Accountants
Birmingham

21 November 2005