

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**AUDIT AND RISK COMMITTEE**

**25 SEPTEMBER 2023**

1. **AUDIT PLAN 2022/2023**

Joint report of the Chief Fire Officer and Treasurer.

RECOMMENDED

- 1.1 THAT the Committee approve Grant Thornton's Audit Plan (Appendix A) to enable the delivery of the external audit of financial statements and the value for money conclusion 2022/23.

2. **PURPOSE OF REPORT**

- 2.1 The purpose of the report is to seek Committee approval of Grant Thornton's Audit Plan. The plan (Appendix A) sets out the audit work Grant Thornton will undertake in respect of the external audit of the Authority's financial statements and the delivery of its value for money conclusion on the Authority's arrangements to secure economy, efficiency and effectiveness.

3. **BACKGROUND**

- 3.1 The Audit Plan 2022/23 sets out the external audit work that Grant Thornton proposes to undertake and the key deadlines and milestones associated with the delivery of this work. The plan has been developed using a risk-based approach and considers the risks relevant to both the audit of accounting statements and the value for money conclusion.
- 3.2 The Code requires Grant Thornton to consider whether the Authority has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the Value for Money (VFM) conclusion.

- 3.3 The National Audit Office (NAO) has issued guidance for auditors on value for money work for 2022/23. The guidance states that for local government bodies, auditors are required to give a conclusion on whether the Authority has proper arrangements in place.
- 3.4 The Accounts and Audit Regulations 2015 require that the accounts be submitted to Members for approval by the end of July.
- 3.5 In December 2021, the Department for Levelling Up, Housing and Communities announced a new package of measures to support the improved timeliness of local audit and the ongoing stability of the local audit market. The proposals included extending the published/audited deadline to 30 September 2023 for the 2022/23 accounts. The intention being for the change to 30 September to remain for six years and end once the 2027/28 accounts have been completed.
- 3.6 The plan sets out the key phases and activities for the delivery of the audit work. All reports arising from this audit work will be discussed and agreed with appropriate officers prior to submission to Members.
- 3.7 Representatives from Grant Thornton will be in attendance at the Audit and Risk Committee.

#### 4. **EQUALITY IMPACT ASSESSMENT**

- 4.1 In preparing this report, an initial Equality Impact Assessment is not required as the matters contained in this report do not relate to a policy change.

#### 5. **LEGAL IMPLICATIONS**

- 5.1 The production of the Audit Plan complies with the statutory requirements set out within the Local Audit and Accountability Act 2014 and in accordance with the Code of Practice issued by the National Audit Office.

## 6. **FINANCIAL IMPLICATIONS**

- 6.1 The scale fee for undertaking West Midlands Fire and Rescue Authority's external audit work for 2022/23 was budgeted at £55k.

## **BACKGROUND PAPERS**

None.

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CHIEF FIRE OFFICER

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