

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

20 JANUARY 2014

1. **ANNUAL AUDIT LETTER 2012/13**

Joint report of the Chief Fire Officer and the Treasurer.

RECOMMENDED

THAT the Audit Committee notes the Annual Audit Letter (AAL) attached as Appendix 1 to this report.

2. **PURPOSE OF REPORT**

This report is submitted to inform the Committee of the findings of the external audit work undertaken for the audit year 2012/13 which is summarised in the attached AAL.

3. **BACKGROUND**

3.1 The attached AAL summarises the key findings from external audit work undertaken for the 2012/13 audit year. The audit comprised two elements:-

- The audit of financial statements.
- An assessment of the arrangements in place to enable value for money to be achieved in the use of resources.

3.2 The Annual Findings Report presented to the Authority on 16 September 2013 outlined the findings of the audit work undertaken.

3.3 Following the Authority meeting, the auditor issued an unqualified opinion on the Authority's 2012/13 financial statements included in the Authority's Statement of Accounts.

3.4 As part of the external audit work programme, the auditor was required to provide a value for money conclusion. This assessment was undertaken against two criterion:-

- The arrangements in place to secure financial resilience.
- The arrangements in place for challenging how economy, efficiency and effectiveness are secured.

3.5 As a consequence of this work, the auditor concluded that for 2012/13 the Authority made proper arrangements to secure economy, efficiency and effectiveness in the use of its resources.

3.6 The Chief Fire Officer and Director of Resources have been consulted and have agreed the content of the AAL.

4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report, an initial Equality Impact Assessment is not required and has not been carried out. The matters contained in this report will not lead to and/or do not relate to a policy change.

5. **LEGAL IMPLICATIONS**

There is a legal requirement for the Authority to consider the AAL Statutory Instrument 2006 No. 564 – The Accounts and Audit (Amendment) (England) Regulations 2006.

6. **FINANCIAL IMPLICATIONS**

The agreed scale fee for the provision of external audit services for the audit year 2012/13 was £51,515.

BACKGROUND PAPERS

The Audit Findings 2012/13 - Agenda item 10 - Fire Authority
16 September 2013

Contact Officer: Mike Griffiths, Director of Resources, 0121 380 6907

PHIL LOACH
CHIEF FIRE OFFICER

STUART KELLAS
TREASURER