

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**24 NOVEMBER 2014**

1. **ANNUAL AUDIT LETTER 2013/14**

Joint report of the Chief Fire Officer and the Treasurer.

RECOMMENDED

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

2. **PURPOSE OF REPORT**

This report is submitted to inform the Authority of the findings of the external audit work undertaken for the audit year 2013/14 which is summarised in the AAL.

3. **BACKGROUND**

3.1 The AAL summarises the key findings from external audit work undertaken for the 2013/14 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 22 September 2014 outlined the findings of the audit work undertaken.

3.3 Following the Authority meeting, the auditor issued an unqualified opinion on the Authority's 2013/14 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 2013/14 the Authority made proper arrangements to secure economy, efficiency and effectiveness in the use of its resources.

3.6 The Treasurer and Strategic Enabler of Finance and 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 2013/14 was £51,515.

### **BACKGROUND PAPERS**

The Audit Findings 2013/14 - Agenda item 6 - Fire Authority  
22 September 2014

Contact Officer Mike Griffiths, Strategic Enabler of Finance and Resources,  
0121 380 6919.

PHIL LOACH  
CHIEF FIRE OFFICER

STUART KELLAS  
TREASURER