

# **WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**16 APRIL 2018**

## **1. EXTERNAL AUDIT WORK PROGRAMME AND SCALE OF FEES FOR 2018/19**

Report of the Chief Fire Officer

RECOMMENDED

THAT the Authority note the external audit work programme and scale of fees for the 2018/19 audit work to be undertaken by Grant Thornton UK LLP.

## **2. PURPOSE OF REPORT**

This report is submitted to inform the Authority of the external audit work programme and scale of fees for 2018/19 as set out in the Planned Audit Fee for 2018/19 letter attached as Appendix 1.

## **3. BACKGROUND**

- 3.1 Members will recall that following an exercise to outsource the public body audit work of the Audit Commission's in-house audit practice, the contract for undertaking of the external audit of this Authority was awarded to Grant Thornton UK LLP.
- 3.2 When the Audit Commission announced the contract awards, it also confirmed that the scale of fees for the delivery of the work programme would be reduced by 40% in comparison to the 2011/12 scale of fees. The scale of fees proposed for the delivery of the 2018/19 work programme is £29,750, a reduction of £8,886 compared to the 2017/18 fee of £38,636.
- 3.3 Similarly, the work programme proposed for 2018/19 is broadly the same as the 2017/18 work programme. Essentially, the work programme will consist of an audit of the financial statements, audit work to enable a value for money conclusion and on the Whole of Government Accounts (WGA) return. This

is applicable to all public bodies.

4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report an initial Equality Impact Assessment has not been carried out. The matters contained in this report will not lead to policy change.

6. **LEGAL IMPLICATIONS**

The Local Audit Bill sets out the framework to support the delivery of local public audit arrangements.

7. **FINANCIAL IMPLICATIONS**

The proposed scale fee for the 2018/19 external audit work programme is £29,750.

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CHIEF FIRE OFFICER