

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

17 SEPTEMBER 2018

1. AUDIT FINDINGS 2017/2018

Report of the Treasurer.

RECOMMENDED

THAT the content of the Audit Findings Report (AFR) be noted.

2. PURPOSE OF REPORT

This report is submitted to advise the Authority that Grant Thornton has produced the AFR. The AFR is submitted to inform Members of the audit work undertaken by the external auditors and the findings as a consequence of this work.

3. BACKGROUND

- 3.1 The AFR sets out and reports the key messages arising from the external audit work undertaken during the year. The AFR is designed to support the Auditor's opinions and conclusions and is a requirement of the Code of Audit Practice.
- 3.2 The AFR was presented to the Audit Committee on 23 July 2018 and outlined the findings of the audit work undertaken. The Auditor indicated that the AFR was a very good report.
- 3.3 Following the Audit Committee meeting, the auditor issues an unqualified opinion on the Authority's 2017/18 financial statements included in the Authority's Statement of Accounts.
- 3.4 As part of the external audit work programme, the auditor was also required to provide a value for money conclusion. In carrying out this work the auditor is required to follow the National Audit Office's Auditor Guidance Note 3 (AGN 03).

The AGN 03 identifies the following criterion for auditors to evaluate:

“In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people”.

- 3.5 As a consequence of this work, the auditor concluded that for 2017/18 the Authority had proper arrangements in all significant respects to secure economy, efficiency and effectiveness and to ensure it delivered value for money in its use of resources.
- 3.6 Representatives from Grant Thornton will present and explain the findings detailed in the AFR to the Authority.
- 3.7 The AFR is attached as Appendix A.

4. **EQUALITY IMPACT ASSESSMENT**

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

5. **LEGAL IMPLICATIONS**

The course of action recommended in this report does not raise issues which should be drawn to the attention of the Authority's Monitoring Officer.

6. **FINANCIAL IMPLICATIONS**

The scale of fees for undertaking West Midlands Fire and Rescue Authority's external audit work for 2017/2018 is £38,636.

BACKGROUND PAPERS

Statement of Accounts 2017/2018 located in the Financial Management Section.

The contact officer for this report is Deputy Chief Fire Officer Phil Hales, telephone number 0121 380 6907.

MIKE GRIFFITHS
TREASURER

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