

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

19 SEPTEMBER 2016

1. **AUDIT FINDINGS 2015/2016**

Joint report of the Chief Fire Officer and 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 25 July 2016 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 issued an unqualified opinion on the Authority's 2015/16 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 2015/16 the Authority had proper arrangements in all significant respects to secure economy, efficiency & 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 will not lead 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 agreed scale fee for the provision of external audit services for the audit year 2015/16 was £38,636.

BACKGROUND PAPERS

Statement of Accounts 2015/2016 located in the Financial Management Section.

The Audit Findings 2015/16 - Agenda item 4 – Audit Committee 25 July 2016

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

PHIL LOACH
CHIEF FIRE OFFICER

MIKE GRIFFITHS
TREASURER