

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

10 APRIL 2017

1. EXTERNAL AUDIT WORK PROGRAMME AND SCALE OF FEES FOR 2017/18

Report of the Chief Fire Officer.

RECOMMENDED

THAT the Authority note the external audit work programme and scale of fees for the 2017/18 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 2017/18 as set out in the Planned Audit Fee for 2017/18 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 Commission stated that it was anticipated that the reduced fee would be fixed, irrespective of inflation, and would apply for the five-year term of the contract although fees would be subject to annual review. The scale of fees proposed for the delivery of the 2017/18 work programme is £38,636 which is the same charge as 2016/17.
- 3.3 Similarly, the work programme proposed for 2017/18 is broadly the same as the 2016/17 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.

5. **LEGAL IMPLICATIONS**

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

6. **FINANCIAL IMPLICATIONS**

The proposed scale fee for the 2017/18 external audit work programme is £38,636.

BACKGROUND PAPERS

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PHIL LOACH
CHIEF FIRE OFFICER