

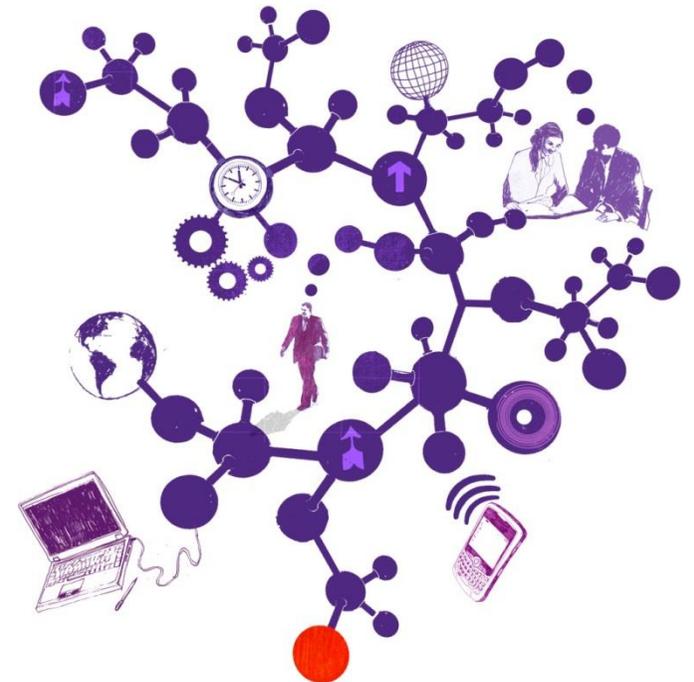
The Audit Plan for West Midlands Fire and Rescue Authority

Year ending 31 March 2016

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West Midlands Fire and Rescue Authority
99 Vauxhall Road
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11 April 2016

Dear Members of the Audit Committee

Audit Plan for West Midlands Fire and Rescue Authority for the year ending 31 March 2016

This Audit Plan sets out for the benefit of those charged with governance (in the case of West Midlands Fire and Rescue Authority, the Audit Committee), an overview of the planned scope and timing of the audit, as required by International Standard on Auditing (UK & Ireland) 260. This document is to help you understand the consequences of our work, discuss issues of risk and the concept of materiality with us, and identify any areas where you may request us to undertake additional procedures. It also helps us gain a better understanding of the Authority and your environment. The contents of the Plan have been discussed with management.

We are required to perform our audit in line with the Local Audit and Accountability Act 2014 and in accordance with the Code of Practice issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General in April 2015.

Our responsibilities under the Code are to:

- give an opinion on the Authority's financial statements
- satisfy ourselves the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

As auditors we are responsible for performing the audit, in accordance with International Standards on Auditing (UK & Ireland), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Yours sincerely

James Cook
Engagement Lead

Chartered Accountants

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Understanding your business

In planning our audit we need to understand the challenges and opportunities the Authority is facing. We set out a summary of our understanding below.

Challenges/opportunities

1. Autumn Statement 2015 and future Four year settlement offer

- The Chancellor proposed that local government would have greater control over its finances, although this was accompanied by a 24% reduction in central government funding to local government over 5 years.
- There was a commitment to fund the Emergency Services Mobile Communications Programme but at this stage it is not clear if the £74 million for the Fire and Rescue Service will cover the full costs of this.
- West Midlands Fire and Rescue Authority still face significant challenges going forward. The DCLG confirmed the Authority's 2016/17 core funding which resulted in a reduction of £3.3 million. The four year settlement will result in a total reduction in core funding of c£10 million.

2. Delivering the service

- Ensuring staffing models are appropriate to meet service delivery as set out in the strategic plan is a key ambition for the Authority.
- Retained firefighters are not part of the Authority's staffing model.
- The Authority has identified that it requires 1,322 firefighters to maintain service delivery in line with the Plan 2015-2018.
- Discussions are in progress to introduce a scheme enabling firefighters to work additional voluntary shifts. This is currently being negotiated with the Union due to pay issues.

3. Devolution

- The Autumn Statement 2015 also included proposals to devolve further powers to localities.
- Not all schemes include fire services, and some of the proposed city regions cut across service areas.
- The West Midlands Combined Authority will be created in the 2016/17 year. It is currently unclear how and when this will impact on the Fire Authority.

4. Blue light collaboration

- Following the consultation on closer working between emergency services the Government moved ministerial responsibility for Fire & Rescue to the Home Office from January 2016, with a view to supporting closer working.
- At the same time it was announced that the Home Office was determined to introduce greater efficiency into the sector. The plans include the introduction of an independent inspectorate.
- This change has taken place against a greater backdrop of joint working, including ambulance and other services.
- Plans are currently being developed to enable more joined up working between police and fire authorities, by giving a single chief officer post the ability to lead both police and fire personnel.

5. Earlier closedown of accounts

- The Accounts and Audit Regulations 2015 require local authorities to bring forward the approval and audit of financial statements to 31 May and 31 July respectively by the 2017/18 financial year.

Our response

- We will consider the Authority's financial performance for 2015/16 through discussions with management and comparison with the budgeted return to inform our going concern assessment.
- We will consider the Authority's plans going forward for addressing its financial position as part of our work to reach our VFM conclusion.
- Our value for money work will further consider how the Authority has balanced the requirements of delivering services against continued resource constraints.
- We will share our knowledge of how other parts of the sector are responding to these challenges.

- We recognise that there are barriers to change, however these must be overcome if the fire service is to succeed in delivery of its strategic objectives.
- We will continue to hold discussions with management and assess the impact of changes to the staffing model on both finances and service delivery as part of the work to enable us to reach our value for money conclusion.

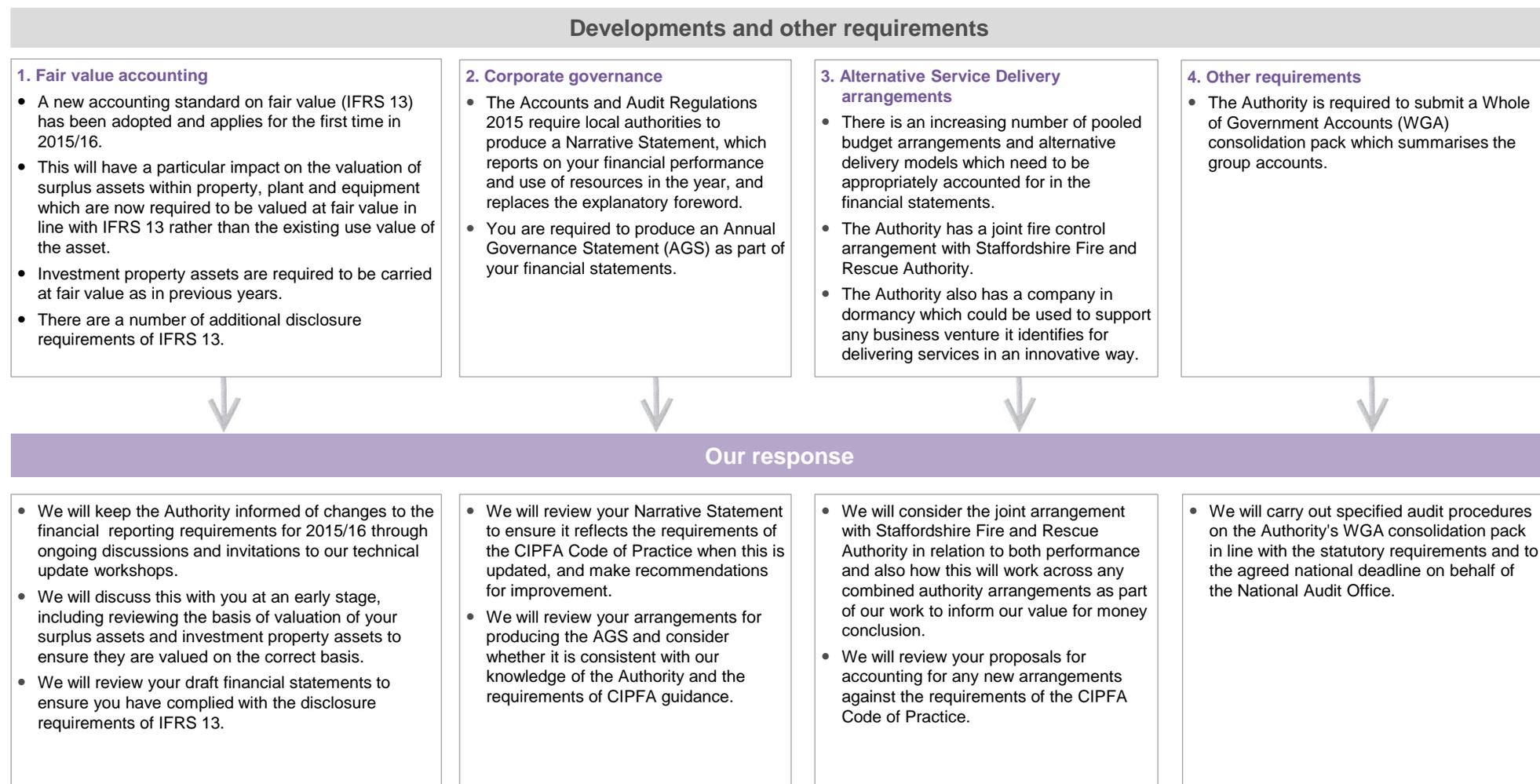
- We will update our understanding of the evolving model for the Combined Authority as part of our value for money work.
- We will also consider your plans and role in the local devolution agenda and provide support and challenge to your plans based on our knowledge of devolution elsewhere in the country.

- We will review arrangements going forward under the Home Office in order to understand how this affects the fire service in respect of funding and additional or shared responsibilities.
- We will consider any collaborative arrangements as they develop as part of our work in reaching our value for money conclusion.
- We will discuss with management issues which could be barriers to successful collaboration eg cultural change and governance arrangements.

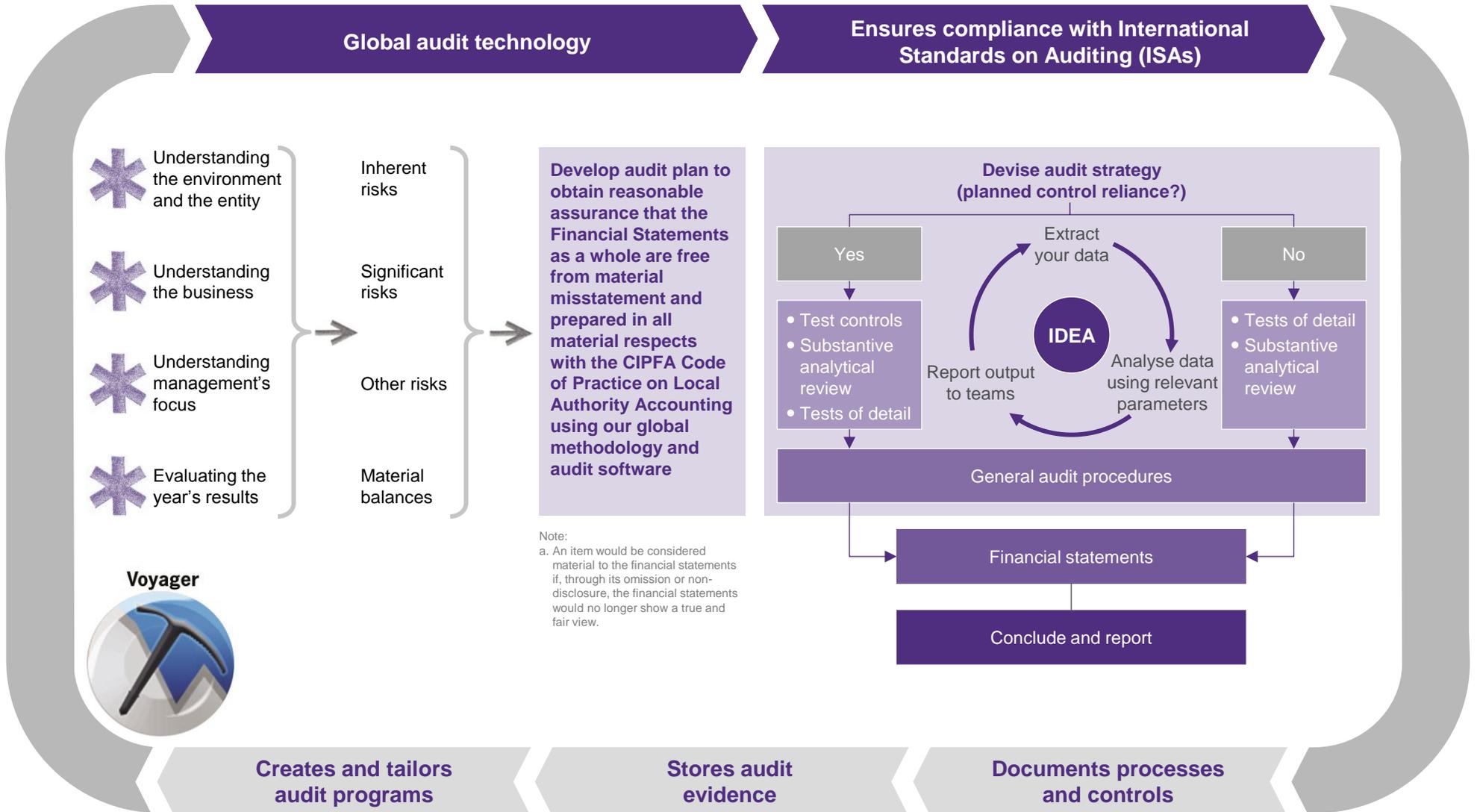
- We will work with you to identify areas of your accounts production where you can learn from good practice in other authorities.
- We aim to complete all substantive work in our audit of your financial statements by 31 July 2016 as a 'dry run'

Developments and other requirements relevant to your audit

In planning our audit we also consider the impact of key developments in the sector and take account of national audit requirements as set out in the Code of Audit Practice and associated guidance.



Our audit approach



Materiality

In performing our audit, we apply the concept of materiality, following the requirements of International Standard on Auditing (UK & Ireland) (ISA) 320: Materiality in planning and performing an audit.

The standard states that 'misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements'.

As is usual in public sector entities, we have determined materiality for the statements as a whole as a proportion of the gross revenue expenditure of the Authority. For purposes of planning the audit we have determined overall materiality to be £2,368k (being 2% of gross revenue expenditure). We will consider whether this level is appropriate during the course of the audit and will advise you if we revise this.

Under ISA 450, auditors also set an amount below which misstatements would be clearly trivial and would not need to be accumulated or reported to those charged with governance because we would not expect that the accumulation of such amounts would have a material effect on the financial statements. "Trivial" matters are clearly inconsequential, whether taken individually or in aggregate and whether judged by any criteria of size, nature or circumstances. We have defined the amount below which misstatements would be clearly trivial to be £118,400.

ISA 320 also requires auditors to determine separate, lower, materiality levels where there are 'particular classes of transactions, account balances or disclosures for which misstatements of lesser amounts than materiality for the financial statements as a whole could reasonably be expected to influence the economic decisions of users'.

We have identified the following items where separate materiality levels are appropriate.

Balance/transaction/disclosure	Explanation	Materiality level
Cash and cash equivalents	Although the balance of cash and cash equivalents is immaterial, all transactions made by the Authority affect the balance and it is therefore considered to be material by nature.	Any errors identified by testing in excess of triviality would be deemed to have implications on the users understanding of the financial statements
Disclosures of officers' remuneration, salary bandings and exit packages in notes to the statements	Due to public interest in these disclosures and the statutory requirement for them to be made.	Any errors identified by testing in excess of £10,000 would be deemed to have implications on the users understanding of the financial statements
Related party transactions	Related party transactions have to be disclosed if they are material to the fire authority or to the related party	Any errors identified by testing will be assessed individually, with due regard given to the nature of the error and its potential impact on users of the financial statements. We are unable to quantify a materiality level as the concept of related party transactions takes in to account what is material to both the Authority and the related party.

Significant risks identified

"Significant risks often relate to significant non-routine transactions and judgmental matters. Non-routine transactions are transactions that are unusual, either due to size or nature, and that therefore occur infrequently. Judgmental matters may include the development of accounting estimates for which there is significant measurement uncertainty" (ISA 315). In this section we outline the significant risks of material misstatement which we have identified. There are two presumed significant risks which are applicable to all audits under auditing standards (International Standards on Auditing - ISAs) which are listed below:

Significant risk	Description	Substantive audit procedures
<p>The revenue cycle includes fraudulent transactions</p>	<p>Under ISA 240 there is a presumed risk that revenue may be misstated due to the improper recognition of revenue.</p> <p>This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p>	<p>Work completed to date:</p> <p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Fire Authority, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"> • there is little incentive to manipulate revenue recognition • opportunities to manipulate revenue recognition are very limited • the culture and ethical frameworks of local authorities, including West Midlands Fire and Rescue Authority, mean that all forms of fraud are seen as unacceptable
<p>Management over-ride of controls</p>	<p>Under ISA 240 it is presumed that the risk of management over-ride of controls is present in all entities.</p>	<p>Work completed to date:</p> <ul style="list-style-type: none"> • Review of prior year accounting estimates, judgments and decisions made by management • Review of journal control environment <p>Further work planned:</p> <ul style="list-style-type: none"> • Review of current year accounting estimates, judgments and decisions made by management • Testing of journal entries • Review of unusual significant transactions
<p>Pensions commutation liability</p>	<p>The Authority processed a material payment in the year in relation to pensions commutation liabilities that arose as a result of the GAD Vs. Milne case. Under ISA 315, this is a significant non-routine transaction.</p>	<p>Work completed to date:</p> <ul style="list-style-type: none"> • Review of prior year provision in comparison with the actual payment made to pensioners <p>Further work planned:</p> <ul style="list-style-type: none"> • Agreement of the payments made to pensioners or the estate of deceased former scheme members • Agreement of the receipt of the top-up grant receivable from DCLG to meet the liability • Review of any disclosure requirements should the issue not be fully resolved by period end 31st March 2016

Other risks identified

"The auditor should evaluate the design and determine the implementation of the entity's controls, including relevant control activities, over those risks for which, in the auditor's judgment, it is not possible or practicable to reduce the risks of material misstatement at the assertion level to an acceptably low level with audit evidence obtained only from substantive procedures"(ISA (UK & Ireland) 315).

In this section we outline the other risks of material misstatement which we have identified as a result of our planning.

Other risks	Description	Audit approach
Operating expenses	<p>Creditors understated or not recorded in the correct period (Operating expenses understated)</p> <p>There is an element of estimation uncertainty for accruals which require estimate techniques and management judgment. There is an inherent risk that payables may not be posted in the correct financial year.</p>	<p>Work completed to date:</p> <ul style="list-style-type: none"> • We have documented the processes and controls in place around the accounting for operating expenses • We have carried out a walkthrough test to confirm the operation of controls is in line with our understanding • We have undertaken early substantive testing on a sample of operating expenses up to January 2016. <p>Work planned:</p> <ul style="list-style-type: none"> • Testing of the completeness of the subsidiary system (purchase ledger) interfaces with the ledger • Substantive testing of a sample of creditor balances including accruals • Documentation of the processes in place for month and year end accruals • Review of post year end payments made to identify unrecorded liabilities • Testing of a sample of goods received that have not yet been invoiced, to identify any items which have not been accrued correctly. • Completion testing of a sample of operating expenses to ensure they have been accurately accounted for and in the correct period

Other risks identified (continued)

Other risks	Description	Audit approach
Employee remuneration	<p>Employee remuneration and benefit obligations and expenses understated</p> <p>The Authority has a large number of employees and related payroll transactions. This means the inherent risk, which includes year end accruals, is high.</p>	<p>Work completed to date:</p> <ul style="list-style-type: none"> • We have documented the processes and controls in place around the accounting for Employee Remuneration • We have carried out a walkthrough test to confirm the operation of controls is in line with our understanding. • We have undertaken early substantive testing on a sample of employees covering the period April 2015 to January 2016 • Trend analysis of payroll expenditure to January 2016. <p>Further work planned:</p> <ul style="list-style-type: none"> • Completion of monthly trend analysis to identify any usual or irregular movements for investigation • Review of the monthly payroll reconciliation to ensure that information from the payroll system can be agreed to the ledger and the financial statements. • Completion of our substantive testing of employees for accuracy of payment and the agreement of employment remuneration disclosures to supporting documentation. • Review of year end employee remuneration accruals and agreement to supporting documentation where significant. • Review of employee remuneration disclosures including senior officers remuneration and pensions to ensure they are in compliance with the CIPFA Code of Practice.

Other risks identified (continued)

Other risks	Description	Audit approach
<p>Firefighters Pensions Benefit Payments</p>	<p>Benefits improperly computed/ claims liability understated</p> <p>Payments to retiring officers are low in volume but high in value and the service is reliant on effective controls both within and outside the organisation to ensure that payments made are valid and accurate.</p>	<p>Work completed to date:</p> <ul style="list-style-type: none"> • We have documented processes and controls in place around the accounting for Fire Fighters' Pensions. • We have carried out a walkthrough test to confirm the operation of controls is in line with our understanding. <p>Further work planned:</p> <ul style="list-style-type: none"> • Agreement of pension disclosures in the financial statements to supporting evidence. • Testing a sample of Fire Fighters' pension payments covering the period 1st April 2015 to 31 March 2016 to ensure that they have been accurately accounted for and in the correct period.

Other risks identified (continued)

Other material balances and transactions

Under International Standards on Auditing, "irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure". All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in the previous section but will include:

- Grant revenue
- Other revenues
- Cash and cash equivalents
- Financial Instruments
- Property, plant and equipment
- Debt
- Usable and unusable reserves
- Movement in Reserves Statement and associated notes
- Statement of cash flows and associated notes
- Financing and investment income and expenditure
- Provisions

Other audit responsibilities

- We will undertake work to satisfy ourselves that disclosures made in the Annual Governance Statement are in line with CIPFA/SOLACE guidance and consistent with our knowledge of the authority.
- We will read the Narrative Statement and check that it is consistent with the statements on which we give an opinion and disclosures are in line with the requirements of the CIPFA Code of Practice.
- We will carry out work on consolidation schedules for the Whole of Government Accounts process in accordance with NAO instructions to auditors.
- We will give electors the opportunity to raise questions about the accounts and consider and decide upon objections received in relation to the accounts

Value for Money

Background

The Code requires us to consider whether the Authority has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the Value for Money (VfM) conclusion.

The NAO issued its guidance for auditors on value for money work in November 2015. The guidance states that for local government bodies, auditors are required to give a conclusion on whether the Authority has put proper arrangements in place.

The NAO guidance identifies one single criterion for auditors to evaluate:

In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.

This is supported by three sub-criteria as set out below:

Sub-criteria	Detail
Informed decision making	<ul style="list-style-type: none">• Acting in the public interest, through demonstrating and applying the principles and values of good governance• Understanding and using appropriate cost and performance information to support informed decision making and performance management• Reliable and timely financial reporting that supports the delivery of strategic priorities• Managing risks effectively and maintaining a sound system of internal control
Sustainable resource deployment	<ul style="list-style-type: none">• Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions• Managing assets effectively to support the delivery of strategic priorities• Planning, organising and developing the workforce effectively to deliver strategic priorities.
Working with partners and other third parties	<ul style="list-style-type: none">• Working with third parties effectively to deliver strategic priorities• Commissioning services effectively to support the delivery of strategic priorities• Procuring supplies and services effectively to support the delivery of strategic priorities.

Value for Money (continued)

Risk assessment

We have carried out an initial risk assessment based on the NAO's guidance. In our initial risk assessment, we have considered:

- our cumulative knowledge of the Authority, including work performed in previous years in respect of the VfM conclusion and the opinion on the financial statements.
- the findings of other inspectorates and review agencies.
- any illustrative significant risks identified and communicated by the NAO in its Supporting Information.
- any other evidence which we consider necessary to conclude on your arrangements.

The following pages set out our planned work for 2015/16 to meet our duties in respect of the VfM conclusion. This includes any significant risks identified, along with details of the work we plan to carry out to address these risks.

Reporting

The results of our VfM audit work and the key messages arising will be reported in our Audit Findings Report and in the Annual Audit Letter.

We will include our conclusion as part of our report on your financial statements which we will give by 30 September 2016.

Value for money (continued)

We set out below the significant risks we have identified as a result of our initial risk assessment and the work we propose to address these risks.

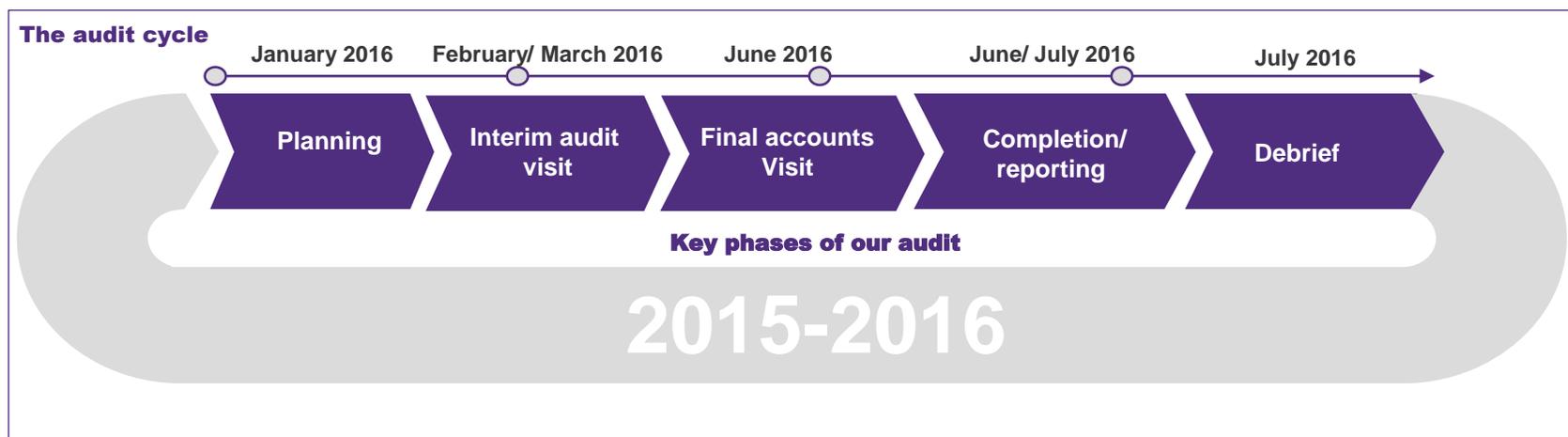
Significant risk	Link to sub-criteria	Work proposed to address the risk
<p>Informed decision making</p> <p>The Authority has historically managed its finances well, achieving financial targets and is on course to deliver its 2015/16 budget.</p> <p>Nevertheless the scale and pace of change for the Fire Service will effect future projections, particularly following announcements from the Comprehensive Spending Review, Autumn Statement 2015 and then more recently the provisional Local Government Finance Settlement 2016/17 published in December 2015.</p>	<p>This links to the Authority's informed decision making and ensuring that information is obtained and communicated throughout the organisation appropriately to support decisions.</p> <p>It also links to the Authority's arrangements for sustainable resource deployment;</p> <p>to ensure that finances are planned effectively to support the sustainable delivery of strategic priorities to maintain statutory functions</p> <p>That arrangements are in place to make informed decisions, ensuring as an organisation they are acting in the public interest.</p>	<p>We will review the Council's arrangements in place for identifying, agreeing and monitoring its sustainability and operational plans, and communicating key findings to the Governing Body and Audit Committee.</p> <p>We will review the Council's updated medium term financial plan and monthly financial monitoring reports and assess the assumptions used.</p>
<p>Working with partners and other third parties</p> <p>The Government is clear that the public sector needs to rethink the boundaries to create efficiencies and deliver services in a more meaningful way to the taxpayer. As such, they have passed legislation which devolves powers to localities. Furthermore, the Government also recently moved ministerial responsibility for Fire & Rescue to the Home Office from January 2016, with a view to supporting closer working within the blue light sector.</p> <p>The Authority is positioning itself to maximise the opportunities from the West Midlands Combined Authority which will be created in 2016/17 and the closer working which is anticipated between West Midlands Police and Fire services.</p>	<p>This links to the Authority's arrangements for working with partners effectively to deliver strategic priorities.</p> <p>This includes the arrangements put in place to make informed decisions, ensuring as an organisation they are acting in the public interest.</p>	<p>We will understand the partnership working within the West Midlands and how this is evolving to support the delivery of public sector services across the area.</p> <p>We will assess the governance arrangements which are being established to support any significant partnerships and consider how these plans are reflected in the longer term strategic planning of the Authority.</p>

Results of interim audit work

The findings of our interim audit work, and the impact of our findings on the accounts audit approach, are summarised in the table below:

	Work performed	Conclusion
Internal audit	<p>We have completed a high level review of internal audit's overall arrangements. Our work has not identified any issues which we wish to bring to your attention.</p> <p>We have also reviewed internal audit's work on the Authority's key financial systems to date. We have not identified any significant weaknesses impacting on our responsibilities.</p>	<p>Overall, we have concluded that the internal audit service provides an independent and satisfactory service to the Authority and that internal audit work contributes to an effective internal control environment.</p> <p>Our review of internal audit work has not identified any weaknesses which impact on our audit approach.</p>
Entity level controls	<p>We have obtained an understanding of the overall control environment relevant to the preparation of the financial statements including:</p> <ul style="list-style-type: none"> • Communication and enforcement of integrity and ethical values • Commitment to competence • Participation by those charged with governance • Management's philosophy and operating style • Organisational structure • Assignment of authority and responsibility • Human resource policies and practices 	<p>Our work has identified no material weaknesses which are likely to adversely impact on the Authority's financial statements</p>
Review of information technology controls	<p>We have performed a high level review of the general IT (information technology) control environment, as part of the overall review of the internal controls system.</p> <p>IT controls were observed to have been implemented in accordance with our documented understanding.</p>	<p>Our work has identified no material weaknesses which are likely to adversely impact on the Authority's financial statements</p> <p>In addition to this, we are satisfied that deficiencies in the control environment identified in the prior period (2014/15) have been appropriately addressed by the Authority.</p>
Walkthrough testing	<p>We have completed walkthrough tests of the Authority's controls operating in areas where we consider that there is a risk of material misstatement to the financial statements.</p> <p>Our work has not identified any issues which we wish to bring to your attention. Internal controls have been implemented by the Authority in accordance with our documented understanding.</p>	<p>Our work has not identified any weaknesses which impact on our audit approach.</p>
Journal entry controls	<p>We have reviewed the Authority's journal entry policies and procedures as part of determining our journal entry testing strategy and have not identified any material weaknesses which are likely to adversely impact on the Authority's control environment or financial statements.</p>	<p>We are satisfied that the journals control environment is robust and have determined our strategy for detailed testing of large or unusual entries at period end.</p>

Key dates



Date	Activity
January 2016	Planning
February / March 2016	Interim site visit
21 st March	Presentation of audit plan to Audit Committee
June 2016	Year end fieldwork
July 2016	Audit findings clearance meeting with Strategic Enabler of Finance and Resources
September 2016	Report audit findings to those charged with governance (Audit Committee)
September 2016	Sign financial statements opinion
September 2016	Submission of the consolidated schedules for Whole of Government Accounts
November 2016	Annual Audit Letter

Fees and independence

Fees

	£
Fire Authority audit	38,636
Total audit fees (excluding VAT)	38,636

Our fee assumptions include:

- Supporting schedules to all figures in the accounts are supplied by the agreed dates and in accordance with the agreed upon information request list.
- The scope of the audit, and the Authority and its activities, have not changed significantly.
- The Authority will make available management and accounting staff to help us locate information and to provide explanations.
- The accounts presented for audit are materially accurate, supporting working papers and evidence agree to the accounts, and all audit queries are resolved promptly.

Fees for other services

Service	Fees £
Non-audit services	
Presentations regarding changes in pension contribution allowances	3,500

Fees for other services

Fees for other services reflect those agreed at the time of issuing our Audit Plan. Any changes will be reported in our Audit Findings Report and Annual Audit Letter

Independence and ethics

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Auditing Practices Board's Ethical Standards and therefore we confirm that we are independent and are able to express an objective opinion on the financial statements.

Full details of all fees charged for audit and non-audit services will be included in our Audit Findings Report at the conclusion of the audit.

We confirm that we have implemented policies and procedures to meet the requirements of the Auditing Practices Board's Ethical Standards.

Communication of audit matters with those charged with governance

International Standards on Auditing (UK & Ireland) (ISA) 260, as well as other ISAs, prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table opposite.

This document, The Audit Plan, outlines our audit strategy and plan to deliver the audit, while The Audit Findings Report will be issued prior to approval of the financial statements and will present key issues and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via a report to the Authority.

Respective responsibilities

This plan has been prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by Public Sector Audit Appointments Limited (<http://www.psa.co.uk/appointing-auditors/terms-of-appointment/>)

We have been appointed as the Authority's independent external auditors by the Audit Commission, the body responsible for appointing external auditors to local public bodies in England at the time of our appointment. As external auditors, we have a broad remit covering finance and governance matters.

Our annual work programme is set in accordance with the Code of Audit Practice ('the Code') issued by the NAO and includes nationally prescribed and locally determined work (<https://www.nao.org.uk/code-audit-practice/about-code/>). Our work considers the Authority's key risks when reaching our conclusions under the Code.

It is the responsibility of the Authority to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Authority is fulfilling these responsibilities.

	Audit Plan	Audit Findings
Our communication plan		
Respective responsibilities of auditor and management/those charged with governance	✓	
Overview of the planned scope and timing of the audit. Form, timing and expected general content of communications	✓	
Views about the qualitative aspects of the entity's accounting and financial reporting practices, significant matters and issues arising during the audit and written representations that have been sought		✓
Confirmation of independence and objectivity	✓	✓
A statement that we have complied with relevant ethical requirements regarding independence, relationships and other matters which might be thought to bear on independence.	✓	✓
Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged.		
Details of safeguards applied to threats to independence		
Material weaknesses in internal control identified during the audit		✓
Identification or suspicion of fraud involving management and/or others which results in material misstatement of the financial statements		✓
Non compliance with laws and regulations		✓
Expected modifications to the auditor's report, or emphasis of matter		✓
Uncorrected misstatements		✓
Significant matters arising in connection with related parties		✓
Significant matters in relation to going concern		✓



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