

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**AUDIT COMMITTEE**

**23 MARCH 2015**

1. **AUDIT PLAN 2014/15**

Report of the Chief Fire Officer.

RECOMMENDED

THAT the Committee approve Grant Thornton's Audit Plan to enable the delivery of the audit of financial statements and the value for money conclusion 2014/15.

2. **PURPOSE OF REPORT**

The purpose of the report is to seek Committee approval of Grant Thornton's Audit Plan. The plan (attached in Appendix 1) sets out the audit work Grant Thornton will undertake in respect of the audit of the Authority's financial statements and the delivery of its value for money conclusion on the Authority's arrangements to secure economy, efficiency and effectiveness.

3. **BACKGROUND**

- 3.1 The Audit Plan 2014/15 sets out the audit work that Grant Thornton propose to undertake and the key deadlines and milestones associated with the delivery of this work. The plan has been developed using a risk based approach and considers the risks relevant to both the audit of accounting statements and the value for money conclusion.
- 3.2 The Code of Audit Practice requires Grant Thornton to issue a value for money conclusion. The conclusion will be based upon the same two reporting criteria used in the 2013/14 audit, namely, that the Authority has proper arrangements in place for:
- securing financial resilience
  - challenging how it secures economy, efficiency and effectiveness in its use of resources

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- 3.3 The Authority is required to prepare the accounting statements by the 30 June 2015 for inspection by Grant Thornton. It is intended to submit the audited 2014/15 accounts to the Authority for approval by 30 September 2015 when the Auditor aims to issue the opinion and value for money conclusion. The plan sets out the key phases and activities for the delivery of the audit work. All reports arising from this audit work will be discussed and agreed with appropriate officers prior to submission to Members.
- 3.4 Representatives from Grant Thornton will be in attendance at Audit Committee.

4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report an initial Equality Impact Assessment is not required as the matters contained in this report do not relate to a policy change.

5. **LEGAL IMPLICATIONS**

The production of the Audit Plan complies with the statutory requirements set out within the Audit Commission Act 1988 and the Code of Audit Practice for local government bodies.

6. **FINANCIAL IMPLICATIONS**

The scale fee for undertaking West Midlands Fire and Rescue Authority's external audit work for 2014/15 is £51,515.

**BACKGROUND PAPERS**

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

PHIL LOACH  
CHIEF FIRE OFFICER

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## APPENDIX 1

### THE AUDIT PLAN FOR WEST MIDLANDS FIRE AND RESCUE AUTHORITY

Please see separate attachment.