

The Audit Plan for Shropshire and Wrekin Fire & Rescue Authority

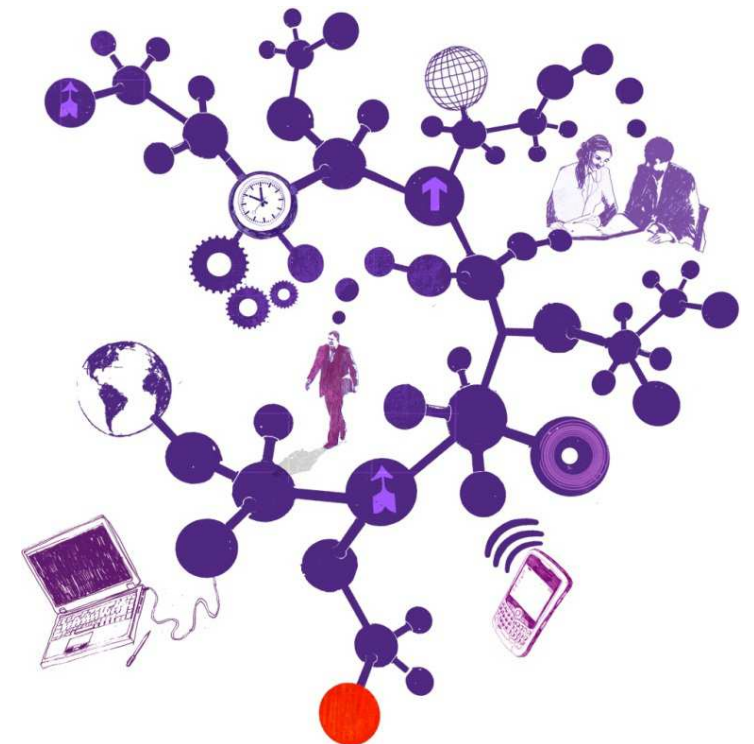
Year ending 31 March 2016

21 April 2016

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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.

Shropshire and Wrekin Fire & Rescue Authority
Service Headquarters
St Michaels Street
Shrewsbury
SY1 2HJ

21 April 2016

Dear Members of the Audit & Performance Management Committee

Audit Plan for Shropshire and Wrekin 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 Shropshire and Wrekin Fire & Rescue Authority, the Audit & Performance Management 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 Comptroller 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

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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.

Developments and other requirements

1. Fair value accounting

- A new accounting standard on fair value (IFRS 13) has been adopted and applies for the first time in 2015/16.
- This will have a particular impact on the valuation of surplus assets within property, plant and equipment which are now required to be valued at fair value in line with IFRS 13 rather than the existing use value of the asset.
- Investment property assets are required to be carried at fair value as in previous years.
- There are a number of additional disclosure requirements of IFRS 13.

2. Corporate governance

- The Accounts and Audit Regulations 2015 require local authorities to produce a Narrative Statement, which reports on your financial performance and use of resources in the year, and replaces the explanatory foreword.
- You are required to produce an Annual Governance Statement (AGS) as part of your financial statements.

3. Period of Public Inspection

- Under the Accounts and Audit Regulations 2015, the authority are no longer required to advertise the period of public inspection in the local press.
- New guidance states that the Authority must make their accounts and associated documents available for public inspection for a period of 30 days, this must cover the first 10 working days of July 2016.
- Publication on the Authority website is now considered sufficient notice of the exercise of public rights.

4. Other requirements

- The Authority is required to submit a Whole of Government Accounts (WGA) consolidation pack which summarises the Fire Service as a component of the group accounts.



Our response

- We will keep the Authority informed of changes to the financial reporting requirements for 2015/16 through ongoing discussions and invitations to our technical update workshops.
- We will discuss this with you at an early stage, including reviewing the basis of valuation of your surplus assets and investment property assets to ensure they are valued on the correct basis.
- We will review your draft financial statements to ensure you have complied with the disclosure requirements of IFRS 13.

- We will review your Narrative Statement to ensure it reflects the requirements of the CIPFA Code of Practice when this is updated, and make recommendations for improvement.
- We will review your arrangements for producing the AGS and consider whether it is consistent with our knowledge of the Authority and the requirements of CIPFA guidance.

- We will discuss the arrangements for initiating the period of public inspection with management
- We can also provide example narrative on the require disclosure that is compliant with the updated requirements

- We will carry out specified audit procedures on the Authority's WGA consolidation pack in line with the statutory requirements and to the agreed national deadline on behalf of the National Audit Office (NAO).

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. Government consultation on closer working between emergency services

- In September 2015 the government issued a consultation on closer working between emergency services. The key principle behind this is that the governance for both police and fire will fall under the Police & Crime Commissioner (PCC).
- The fire authority have responded to the consultation and the current situation is that the government are analysing the feedback.

2. 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.

3. National Audit Office review of financial sustainability of fire sector

- Report has estimated that the fire sector has experienced a 17% real-terms reduction in spending power from 2010/11 to 2015/16.
- Report has identified that, in general, the sector has coped well with the challenges with a change in focus to the prevention of fires through a better use of resources.

4. Home Office efficiency agenda

- 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.

5. Earlier closedown of accounts

- The Accounts and Audit Regulations 2015 require local government bodies 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 how the Authority has responded to this and discuss the impact that the proposals will have on the Authority.
- We will share any relevant insights on the proposals with the Authority.

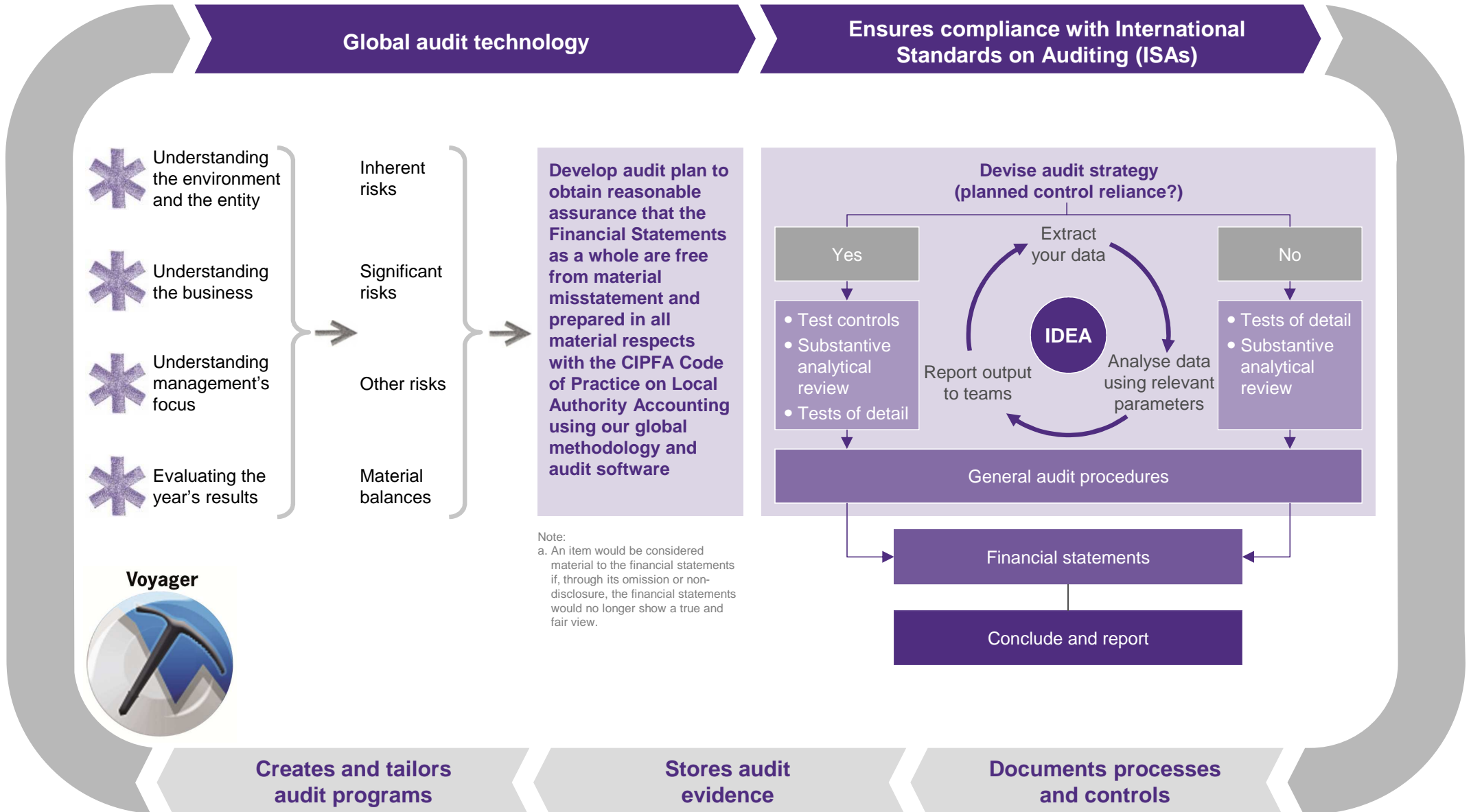
- We will consider your plans as part of the local devolution agenda as part of our work in reaching our VFM conclusion.
- We are able to provide support and challenge to your plans based on our knowledge of devolution elsewhere in the country.

- We will consider how the Authority has responded to this and reflected government announcements as part of its business planning process.
- We will discuss the risks that the Authority faces in relation to its financial sustainability and responses to funding reductions.

- 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 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 August 2016 as a 'dry run'

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 £371k (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 £19k.

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 likelihood of material misstatement of cash and cash equivalents is considered low risk, 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 10% of materiality (£37,000) would be deemed to have implications on the users understanding of the financial statements
Disclosures of senior manager salaries and allowances in the remuneration report	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 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
The revenue cycle includes fraudulent transactions	<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>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at Shropshire and Wrekin Fire & Rescue 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 Shropshire and Wrekin Fire & Rescue Authority, mean that all forms of fraud are seen as unacceptable.
Management over-ride of controls	Under ISA 240 it is presumed that the risk of management over-ride of controls is present in all entities.	<p>Work completed to date:</p> <ul style="list-style-type: none"> • Review of prior year accounting estimates, judgments and decisions made by management • We have gained an understanding of the journal control environment in place at Shropshire and Wrekin Fire & Rescue Authority and will review this in due course to inform our approach to detailed testing in 2015/16 <p>Further work planned:</p> <ul style="list-style-type: none"> • Review of accounting estimates, judgments and decisions made by management • Testing of journal entries • Review of unusual significant transactions

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.

Significant risk	Description	Substantive audit procedures
Operating expenses	Creditors understated or not recorded in the correct period (Operating expenses understated)	<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 and carried out walkthrough tests to confirm operation of controls • We are in progress of testing an initial sample of operating expenses transactions incurred in the year and will conclude our testing and review in April 2016 <p>Further work planned;</p> <ul style="list-style-type: none"> • Review cut-off for recognition of operating expenses at year end • Review calculations of significant accruals and other items • Complete testing of a sample of operating expenses
Employee remuneration	Employee remuneration accruals understated (Remuneration expenses not correct)	<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 and carried out walkthrough tests to confirm operation of controls • We are in progress of testing an initial sample of employee remuneration payments made to date and will conclude our testing and review in April 2016 • We have begun to undertake trend analysis of payroll figures to identify any areas requiring further investigation. <p>Further work planned;</p> <ul style="list-style-type: none"> • Test a further sample of employee remuneration payments • Review the reconciliation between payroll and the general ledger • Undertake further trend analysis of payroll figures to identify any areas requiring further investigation

Other risks identified (continued)

Significant risk	Description	Substantive audit procedures
Fire-fighters' pensions benefit payments	Fire-fighters' pension benefit payments incorrectly calculated (liability understated).	<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 fire-fighters' pensions benefit payments and carried out walkthrough tests to confirm operation of controls • We are in progress of testing lump sum payments made to pensioners during 2015/16 and will conclude our testing and review in April 2016 • We have agreed lump sum payments made following the GAD v Milne ruling to supporting documentation, with the exception of one item yet to be paid <p>Further work planned:</p> <ul style="list-style-type: none"> • Testing of a sample of any further fire-fighter's pensions benefit payments made in 2015/16 • Agreement of pensions disclosures in the financial statements to supporting evidence • If material, undertake further testing on deaths in retirement and transfer out of the scheme • Testing of further payment made to pensioner as a result of the GAD v Milne ruling

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

- Property, Plant & Equipment
- Grant and Other Contribution Revenues
- Financial Instruments
- Cash and cash equivalents
- Borrowing and other liabilities (long term and short term)
- Usable and unusable reserves
- Movement in Reserves Statement and associated notes
- Statement of cash flows and associated notes
- Financing and investment income and expenditure
- Segmental reporting note
- Officers' remuneration note
- Leases note
- Related party transactions note
- Capital expenditure and capital financing note
- Financial instruments note
- Pension fund account and associated notes

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.

See overleaf for the results of our initial risk assessment.

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)

Following the completion of the risk assessment, we have not identified any significant VfM risks however we have identified a number of areas where further work will be undertaken to inform our conclusion, details of the work are set out below.

Sub-criteria	Further work to be completed
Informed decision making	<ul style="list-style-type: none"> No further VfM procedures proposed.
Sustainable resource deployment	<ul style="list-style-type: none"> The fire authority have a wide spread and diverse asset base, we will gain an understanding of how the authority have configured these assets, including plant and equipment, in order to ensure the best value for money is delivered and corroborate this to supporting evidence. We are aware that the fire authority has contracted in size significantly in the past few years under the public value initiative and it is felt now that there is scope to expand again. We will therefore obtain the most recent workforce plan and assess progress made against the implementation of this.
Working with partners and other third parties	<ul style="list-style-type: none"> It is clear from the recent collaboration survey undertaken that the authority work along side bodies on an array of projects across sectors. As part of our work we will consider how the Authority has responded to the Government's paper on closer working between emergency services. We will also review its arrangements for better procurement, and will obtain details of procurement statistics to ensure that processes in place to secure value for money are implemented effectively.

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 to date 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>

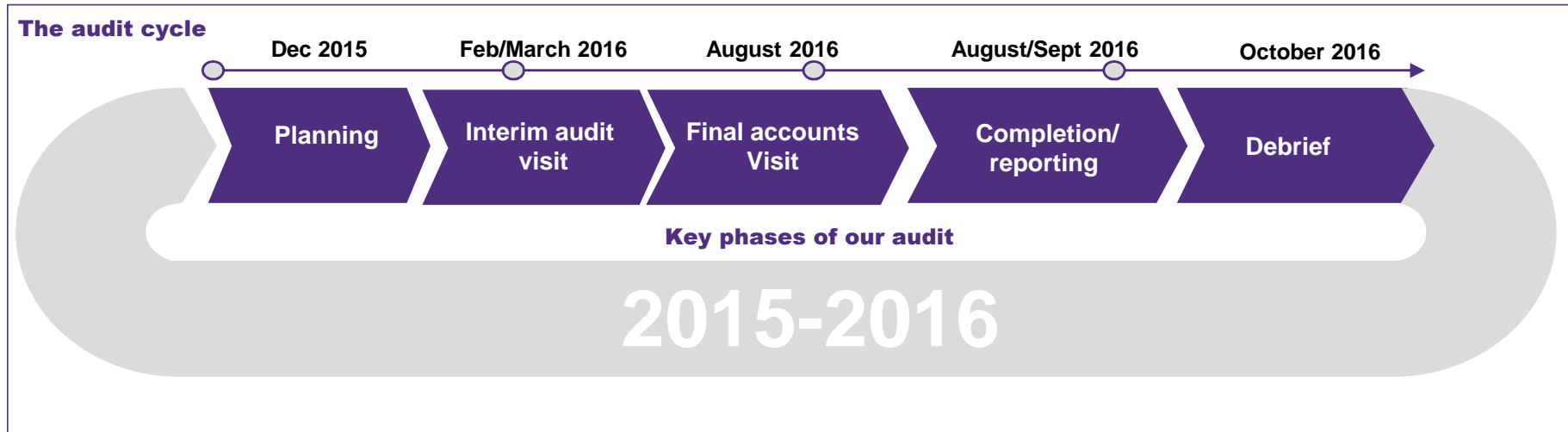
Results of interim audit work (continued)

	Work performed	Conclusion
Review of information technology controls	<p>We performed a high level review of the general IT control environment, as part of the overall review of the internal controls system.</p> <p>IT (information technology) 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>
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>

Results of interim audit work (continued)

	Work performed	Conclusion
Journal entry controls	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.	We have not identified any material weaknesses which are likely to adversely impact on the Authority's control environment or financial statements.
Early testing	<p>We are in the process of completing early testing in the following areas;</p> <ul style="list-style-type: none"> - Operating Expenditure: Agreement of a sample of expenditure items back to underlying supporting documentation in order to confirm validity and accuracy of expenditure. - Employee Remuneration: Selection of a sample of employees for testing and trend analysis for 2015/16 to date. - Fire-fighters Pension Benefit Payments: Agreement of all lump sum commutation payments made to date for 2015/16 to supporting documentation to confirm accuracy. In addition to this, we are also reviewing GAD v Milne payments through agreement to underlying documentation. - Fire-fighters Pension Contributions: Selection of a sample of fire-fighters from across the different fire-fighters pension schemes to confirm that accurate contributions are being made for 2015/16. 	Completion and review of our early testing work will be concluded in April 2016.

Key dates



Date	Activity
December 2015	Planning
February/March 2016	Interim site visit
21 April 2016	Presentation of audit plan to Audit and Performance Committee
August 2016	Year end fieldwork
Late August 2016	Audit findings clearance meeting with Head of Finance
15 September 2016	Report audit findings to those charged with governance (Audit & Performance Committee)
30 September 2016	Publication of the financial statements and sign off deadline

Fees and independence

Fees

	£
Authority audit	28,566
Total audit fees (excluding VAT)	28,566

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

	£
Non-audit services	
Tax Helpline annual subscription	3,570

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.

Our communication plan	Audit Plan	Audit Findings
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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