



# Grant Thornton

An instinct for growth™

# 8

Our Ref GP/JH/plb

Mr John Redmond  
Chief Fire Officer  
Shropshire and Wrekin Fire and Rescue Authority  
Brigade Headquarters  
St Michaels Street  
Shrewsbury  
SY1 2HJ

**Grant Thornton UK LLP**  
Colmore Plaza  
20 Colmore Circus  
Birmingham B4 6AT  
T +44 (0)121 212 4000  
F +44 (0)121 212 4014  
DX 13174 Birmingham  
[www.grant-thornton.co.uk](http://www.grant-thornton.co.uk)

31 March 2014

Dear John

## **Planned audit fee for 2014/15**

The Audit Commission has set its proposed work programme and scales of fees for 2014/15. In this letter we set out details of the audit fee for the Authority along with the scope and timing of our work and details of our team.

## **Scale fee**

The Audit Commission defines the scale audit fee as “the fee required by auditors to carry out the work necessary to meet their statutory responsibilities in accordance with the Code of Audit Practice. It represents the best estimate of the fee required to complete an audit where the audited body has no significant audit risks and it has in place a sound control environment that ensures the auditor is provided with complete and materially accurate financial statements with supporting working papers within agreed timeframes.”

The Authority's scale fee for 2014/15 has been set by the Audit Commission at £38,088, which is the same as the audit fee for 2013/14.

Further details of the work programme and individual scale fees for all audited bodies are set out on the Audit Commission's website at: [www.audit-commission.gov.uk/audit-regime/audit-fees/proposed-work-programme-and-scales-of-fees-201415](http://www.audit-commission.gov.uk/audit-regime/audit-fees/proposed-work-programme-and-scales-of-fees-201415)

The audit planning process for 2014/15, including the risk assessment, will continue as the year progresses and fees will be reviewed and updated as necessary as our work progresses.

## **Scope of the audit fee**

The scale fee covers:

- our audit of your financial statements
- our work to reach a conclusion on the economy, efficiency and effectiveness in your use of resources (the value for money conclusion)
- our work on your whole of government accounts return.

### **Chartered Accountants**

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No. OC307742. Registered office: Grant Thornton House, Melton Street, Euston Square, London NW1 2EP. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority.

Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms accept no liability for one another and are not liable for one another's acts or omissions. Please see [www.grant-thornton.co.uk](http://www.grant-thornton.co.uk) for further details.

### Value for Money conclusion

Under the Audit Commission Act, we must be satisfied that the Authority has adequate arrangements in place to secure economy, efficiency and effectiveness in its use of resources, focusing on the arrangements for:

- securing financial resilience; and
- prioritising resources within tighter budgets.

We undertake a risk assessment to identify any significant risks which we will need to address before reaching our value for money conclusion.

### Billing schedule

Fees will be billed as follows:

<b>Main Audit fee</b>	<b>£</b>
September 2014	9,522
December 2014	9,522
March 2015	9,522
June 2015	9,522
<b>Total</b>	<b>38,088</b>

### Outline audit timetable

We will undertake our audit planning and interim audit procedures in Spring 2015. Upon completion of this phase of our work we will issue a detailed audit plan setting out our findings and details of our audit approach. Our final accounts audit and work on the VfM conclusion will be completed in Summer 2015 and work on the whole of government accounts return in September 2015.

<b>Phase of work</b>	<b>Timing</b>	<b>Outputs</b>	<b>Comments</b>
Audit planning and interim audit	January to March 2015	Audit plan	The plan summarises the findings of our audit planning and our approach to the audit of the Authority's accounts and VfM.
Final accounts audit	July to September 2015	Audit Findings (Report to those charged with governance)	This report sets out the findings of our accounts audit and VfM work for the consideration of those charged with governance.
VfM conclusion	January to September 2015	Audit Findings (Report to those charged with governance)	As above.
Whole of government accounts	September 2015	Opinion on the WGA return	This work will be completed alongside the accounts audit.
Annual audit letter	October 2015	Annual audit letter to the Authority	The letter will summarise the findings of all aspects of our work.

**Our team**

The key members of the audit team for 2014/15 are:

	<b>Name</b>	<b>Phone Number</b>	<b>E-mail</b>
Engagement Lead	Grant Patterson	0121 232 5296	<a href="mailto:grant.b.patterson@uk.gt.com">grant.b.patterson@uk.gt.com</a>
Engagement Manager	Joan Hill	0121 232 5327	<a href="mailto:joan.hill@uk.gt.com">joan.hill@uk.gt.com</a>

**Additional work**

The scale fee excludes any work requested by the Authority that we may agree to undertake outside of our Code audit. Each additional piece of work will be separately agreed and a detailed project specification and fee agreed with the Authority.

**Quality assurance**

We are committed to providing you with a high quality service. If you are in any way dissatisfied, or would like to discuss how we can improve our service, please contact me in the first instance. Alternatively you may wish to contact Jon Roberts, our Public Sector Assurance regional lead partner ([jon.roberts@uk.gt.com](mailto:jon.roberts@uk.gt.com)).

Yours sincerely



Grant Patterson  
Director  
For Grant Thornton UK LLP