



# External Audit Plan 2015/2016

Dorset Fire Authority  
Wiltshire & Swindon  
Fire Authority

March 2016

## Financial Statement Audit



There are no significant changes to the Code of Practice on Local Authority Accounting in 2015/16, which provides stability in terms of the accounting standards the Authority need to comply with.

### Materiality

Materiality for planning purposes has been based on last year's expenditure and set at **£0.6 million**.

We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance and this has been set at **£30,000**.

### Significant risks

Those risks requiring specific audit attention and procedures to address the likelihood of a material financial statement error have been identified as:

- Valuation of property.

See pages 4 to 6 for more details.

## Value for Money Arrangements work



The National Audit Office has issued new guidance for the VFM audit which applies from the 2015/16 audit year. The approach is broadly similar in concept to the previous VFM audit regime, but there are some notable changes:

- There is a new overall criterion on which the auditor's VFM conclusion is based; and
- This overall criterion is supported by three new sub-criteria.

Our risk assessment is ongoing and we will report VFM significant risks during our audit. We will consider the effect of the upcoming combination between Dorset Fire Authority and Wiltshire & Swindon Fire Authority as part of our VFM audit risk assessment.

See pages 7 to 9 for more details.

## Logistics



Our team is:

- Darren Gilbert – Director
- David Parson – Manager
- Paris Bishop – Audit In-charge

More details are on **page 12**.

Our work will be completed in four phases from December to September and our key deliverables are this Audit Plan and a Report to those charged with Governance as outlined on **page 11**.

Our fee for the audit is £24,378 (£32,504 2014/2015) see **page 10**.

## Financial Statement Audit



There are no significant changes to the Code of Practice on Local Authority Accounting in 2015/16, which provides stability in terms of the accounting standards the Authority need to comply with.

### Materiality

Materiality for planning purposes has been based on last year's expenditure and set at **£0.55 million**.

We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance and this has been set at **£27,500**.

### Significant risks

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## Value for Money Arrangements work



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See pages 7 to 9 for more details.

## Logistics



Our team is:

- Darren Gilbert – Director
- David Parson – Manager
- Belle Farman – Audit In-charge

More details are on **page 12**.

Our work will be completed in four phases from December to September and our key deliverables are this Audit Plan and a Report to those charged with Governance as outlined on **page 11**.

Our fee for the audit is £28,328 (£37,771 2014/2015) see **page 10**.

## Background and Statutory responsibilities

This document supplements our Audit Fee Letters 2015/16 presented to you in April 2015, which also set out details of our appointment by Public Sector Audit Appointments Ltd (PSAA).

We have produced this single document as the audit plan for both Dorset Fire Authority and Wiltshire & Swindon Fire Authority (the Authorities), recognising that the Authorities demise at the end of March 2016 and will be succeeded by the new Dorset & Wiltshire Fire and Rescue Authority (the new Authority) from April 2016. The new Authority will assume the responsibility for the preparation and publication of the Authorities' 2015/16 financial statements, and as such the new Authority's Audit Committee will receive and consider our reports on the outcome of our audit work for each Authority. This single plan sets out the general approach and background to the audit of the Authorities' final year, 2015/16, and much of the content is common to both Authorities. However, where applicable we have included specific information on each specific Authority.

Our statutory responsibilities and powers are set out in the Local Audit and Accountability Act 2014 and the National Audit Office's Code of Audit Practice.

Our audit has two key objectives, requiring us to audit/review and report on your:

- *Financial statements (including the Annual Governance Statement):* Providing an opinion on your accounts; and
- *Use of resources:* Concluding on the arrangements in place for securing economy, efficiency and effectiveness in your use of resources (the value for money conclusion).

The audit planning process and risk assessment is an on-going process and the assessment and fees in this plan will be kept under review and updated if necessary.

## Acknowledgements

We would like to take this opportunity to thank officers and Members for their continuing help and co-operation throughout our audit work.

## Financial Statements Audit

Our financial statements audit work follows a four stage audit process which is identified below. Appendix 1 provides more detail on the activities that this includes. This report concentrates on the Financial Statements Audit Planning stage of the Financial Statements Audit.



## Value for Money Arrangements Work

Our Value for Money (VFM) Arrangements Work follows a five stage process which is identified below. Page 7 provides more detail on the activities that this includes. This report concentrates on explaining the VFM approach for the 2015/16.



## Financial Statements Audit Planning

Our planning work takes place during December 2015 to April 2016. This involves the following key aspects:

- Risk assessment;
- Determining our materiality level; and
- Issuing this audit plan to communicate our audit strategy.

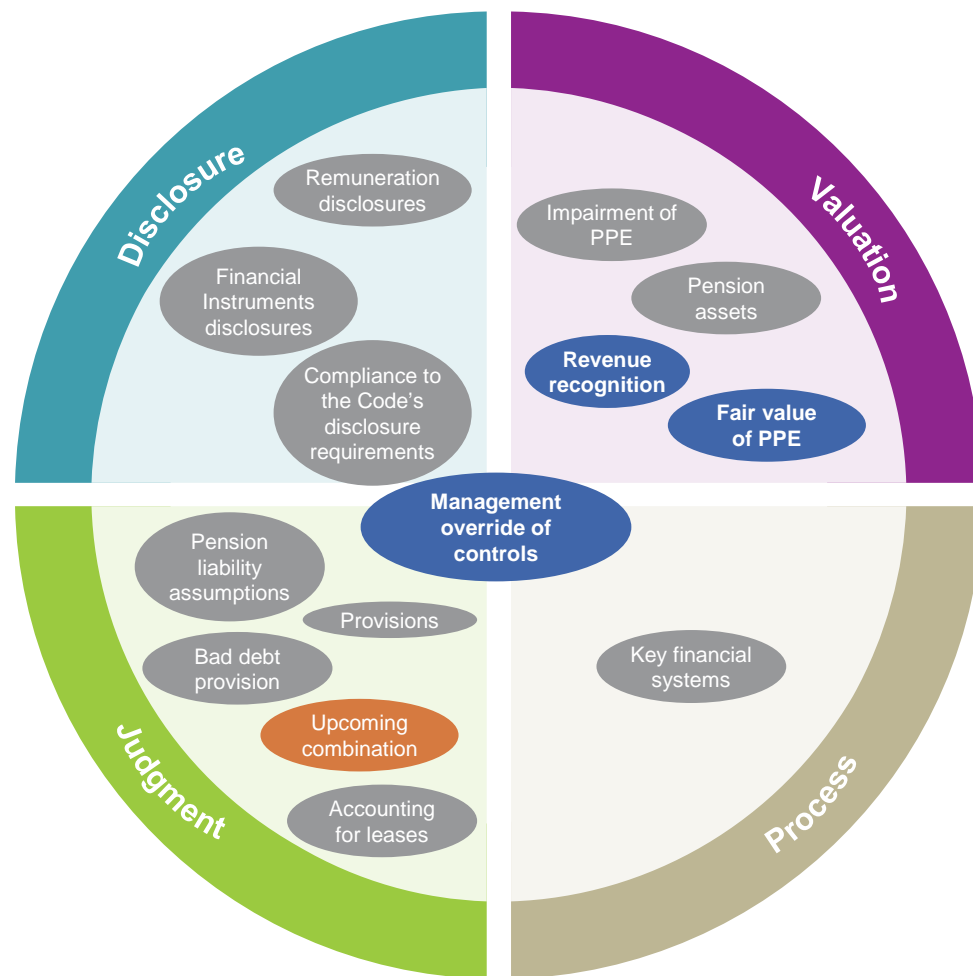
### Risk assessment

Professional standards require us to consider two standard risks for all organisations. We are not elaborating on these standard risks in this plan but consider them as a matter of course in our audit and will include any findings arising from our work in our ISA 260 Report.

- Management override of controls – Management is typically in a powerful position to perpetrate fraud owing to its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Our audit methodology incorporates the risk of management override as a default significant risk. In line with our methodology, we carry out appropriate controls testing and substantive procedures, including over journal entries, accounting estimates and significant transactions that are outside the normal course of business, or are otherwise unusual.
- Fraudulent revenue recognition – We do not consider this to be a significant risk for local authorities as there are limited incentives and opportunities to manipulate the way income is recognised. We therefore rebut this risk and do not incorporate specific work into our audit plan in this area over and above our standard fraud procedures.

The diagram opposite identifies, significant risks and other areas of audit focus, which we expand on overleaf. The diagram also identifies a range of other areas considered by our audit approach.

Whilst the existing Authorities are demising at the end of March 2016 and will be replaced by the new Authority, we have not at this stage identified any significant risks relating to this as there is not expected to be any significant changes to the financial systems, control environment, closedown arrangements or key finance staff involved in the preparation of the 2015/16 financial statements.



Keys: ● Significant risk ● Other area of audit focus ● Example other areas considered by our approach



## Significant Audit Risks

Those risks requiring specific audit attention and procedures to address the likelihood of a material financial statement error.

### Significant Risk 1 – Property Valuation

#### Risk

The CIPFA Code of Practice on Local Authority Accounting requires that property is re-valued with sufficient frequency to ensure that there is not a material difference between the fair value of the assets and their carrying value, and in any case at a frequency of at least every five years. Historically, the two authorities have valued assets on the following bases:

- Dorset Fire Authority – annual revaluations were performed on a representative sample of a tranche of 20% of the property assets per year. Taking these valuation movements into account, a desktop valuation was applied to the other 80% of property assets. The valuation was performed as at the start of each financial year.
- Wiltshire & Swindon Fire Authority – property was revalued in full every five years as a single exercise covering all land and buildings. The last valuation performed, and used in preparing the financial statements, is from 31 March 2014.

There is therefore a risk that significant changes in the fair value of property during the year may not be reflected in the value of assets held on the balance sheet at year end.

#### Approach

We understand that, in preparation for the combination between Dorset Fire Authority and Wiltshire & Swindon Fire Authority, full valuations and condition surveys have been commissioned of all of the properties belonging to each Authority.

We therefore plan to review the findings of this exercise, and perform audit testing over the valuation of properties held on the respective balance sheets against the resulting valuation reports, taking into account the date as at which the valuation exercise is performed. We will as a matter of course evaluate the expertise of the preparer of these reports to ensure that they are sufficiently skilled and appropriately qualified such that we can rely on them for the provision of audit evidence.

## Other areas of audit focus

Those risks with less likelihood of giving rise to a material error but which are nevertheless worthy of audit understanding.

### Other area of audit focus 1 – Upcoming Combination

#### Risk

Dorset Fire Authority will combine with Wiltshire & Swindon Fire Authority to form a new authority, Dorset & Wiltshire Fire and Rescue Authority, effective from 1 April 2016. This combination is part of a long-term strategy to reduce costs through efficiencies gained.

It is noted that such a significant project could place a strain on the organisation where resources and management time are limited. Management must focus not only on the proposed new, combined, Authority, but also focus on ensuring that the current governance and policy procedures are not adversely impacted.

The combination is arguably the biggest change that either Authority has undergone.

#### Approach

We will consider the completeness and appropriate accounting treatment of any combination related transactions for the 2015/16 accounts.

Further to this, we will consider the impact of the upcoming combination during our risk assessment for the 2015/16 VFM conclusion.



## Materiality

We are required to plan our audit to determine with reasonable confidence whether or not the financial statements are free from material misstatement. An omission or misstatement is regarded as material if it would reasonably influence the user of financial statements. This therefore involves an assessment of the qualitative and quantitative nature of omissions and misstatements.

Generally, we would not consider differences in opinion in respect of areas of judgement to represent 'misstatements' unless the application of that judgement results in a financial amount falling outside of a range which we consider to be acceptable.

Materiality for planning purposes has been set at £0.6 million for Dorset Fire Authority's standalone accounts, which equates to 1.9 percent of 2014/15 gross expenditure.

Materiality for planning purposes has been set at £0.55 million for Wiltshire & Swindon Fire Authority's standalone accounts, which equates to 1.9 percent of 2014/15 gross expenditure.

We design our procedures to detect errors in specific accounts at a lower level of precision.

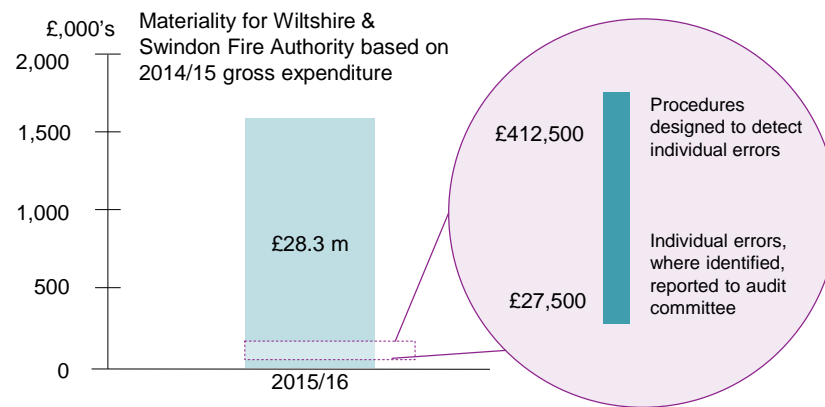
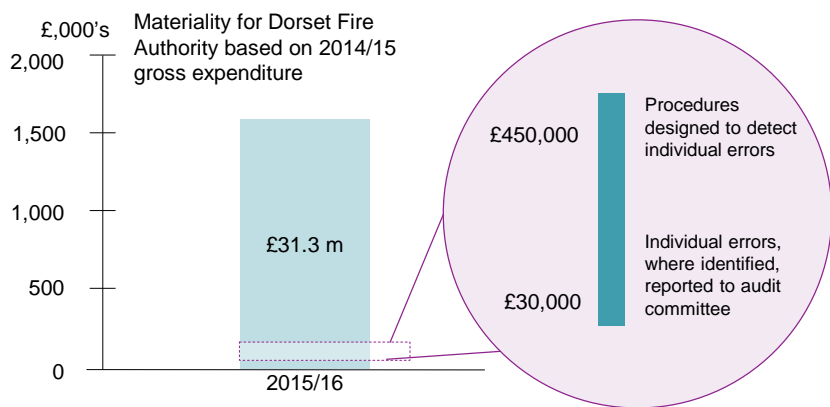
## Reporting to the Audit Committee

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the respective Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work.

Under ISA 260(UK&I) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK&I) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

We propose that an individual difference could normally be considered to be clearly trivial if it is less than £30,000 the context of Dorset Fire Authority, and less than £27,500 in the context of Wiltshire & Swindon Fire Authority.

If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the new Authority's audit committee (Dorset & Wiltshire Fire and Rescue Authority's Finance & Audit Committee) to assist them in fulfilling their governance responsibilities.

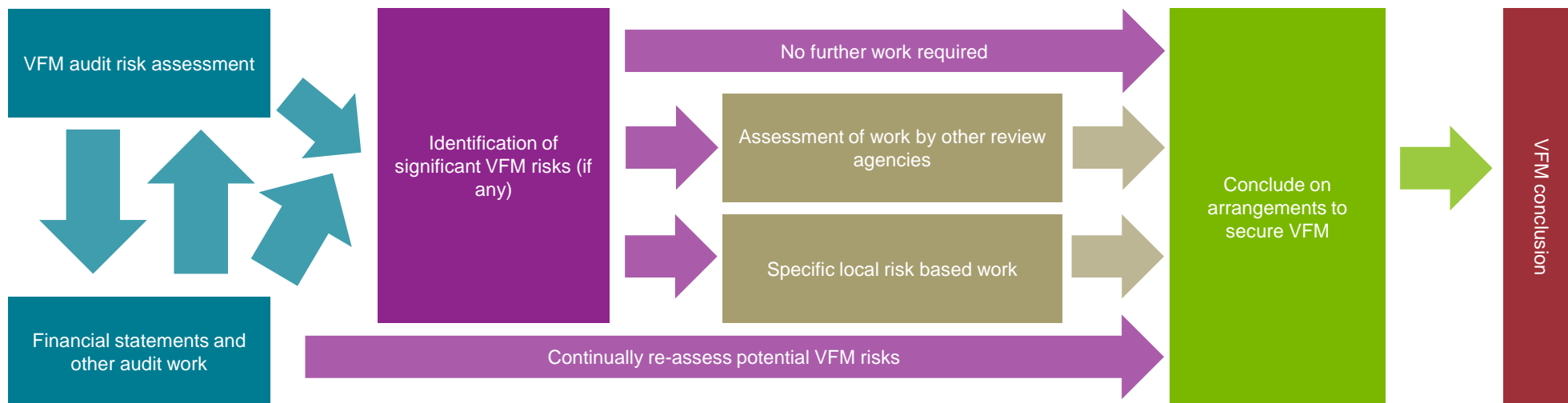
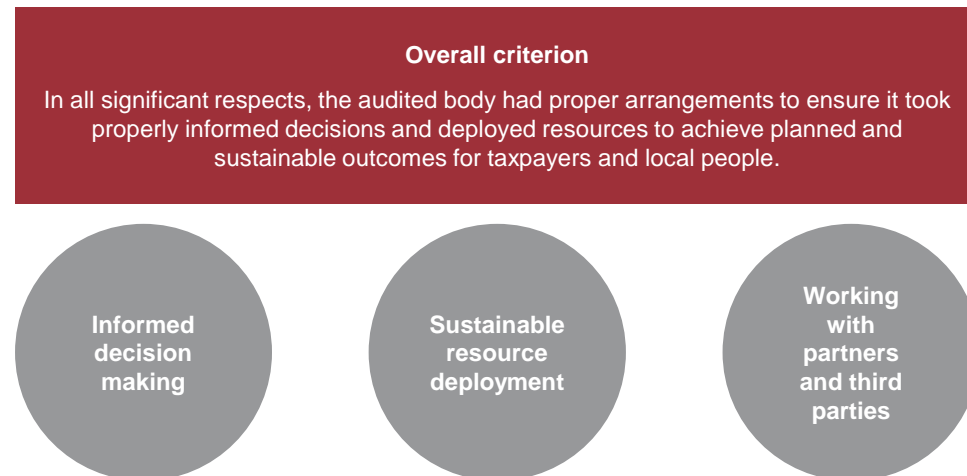


## Background to approach to VFM work

The Local Audit and Accountability Act 2014 requires auditors of local government bodies to be satisfied that the authority 'has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources'.

This is supported by the Code of Audit Practice, published by the NAO in April 2015, which requires auditors to 'take into account their knowledge of the relevant local sector as a whole, and the audited body specifically, to identify any risks that, in the auditor's judgement, have the potential to cause the auditor to reach an inappropriate conclusion on the audited body's arrangements.'

The VFM approach is fundamentally unchanged from that adopted in 2014/2015 and the process is shown in the diagram below. However, the previous two specified reporting criteria (financial resilience and economy, efficiency and effectiveness) have been replaced with a single criteria supported by three sub-criteria. These sub-criteria provide a focus to our VFM work at the Authority. The diagram to the right shows the details of this criteria.







VFM audit stage	Audit approach
<b>VFM audit risk assessment</b>	<p>We consider the relevance and significance of the potential business risks faced by all local authorities, and other risks that apply specifically to the Authority. These are the significant operational and financial risks in achieving statutory functions and objectives, which are relevant to auditors' responsibilities under the <i>Code of Audit Practice</i>.</p> <p>In doing so we consider:</p> <ul style="list-style-type: none"> <li>■ The Authority's own assessment of the risks it faces, and its arrangements to manage and address its risks;</li> <li>■ Information from the Public Sector Auditor Appointments Limited VFM profile tool;</li> <li>■ Evidence gained from previous audit work, including the response to that work; and</li> <li>■ The work of other inspectorates and review agencies.</li> </ul>
<b>Linkages with financial statements and other audit work</b>	<p>There is a degree of overlap between the work we do as part of the VFM audit and our financial statements audit. For example, our financial statements audit includes an assessment and testing of the Authority's organisational control environment, including the Authority's financial management and governance arrangements, many aspects of which are relevant to our VFM audit responsibilities.</p> <p>We have always sought to avoid duplication of audit effort by integrating our financial statements and VFM work, and this will continue. We will therefore draw upon relevant aspects of our financial statements audit work to inform the VFM audit.</p>
<b>Identification of significant risks</b>	<p>The Code identifies a matter as significant '<i>if, in the auditor's professional view, it is reasonable to conclude that the matter would be of interest to the audited body or the wider public. Significance has both qualitative and quantitative aspects.</i>'</p> <p>If we identify significant VFM risks, then we will highlight the risk to the Authority and consider the most appropriate audit response in each case, including:</p> <ul style="list-style-type: none"> <li>■ Considering the results of work by the Authority, inspectorates and other review agencies; and</li> <li>■ Carrying out local risk-based work to form a view on the adequacy of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.</li> </ul> <p>Further to this, starting in 2014/15 we identified the need for further audit work over the combination process in order to inform our overall VFM conclusion, which has continued into 2015/16.</p>



VFM audit stage	Audit approach
<p>Assessment of work by other review agencies</p> <p>and</p> <p>Delivery of local risk based work</p>	<p>Depending on the nature of the significant VFM risk identified, we may be able to draw on the work of other inspectorates, review agencies and other relevant bodies to provide us with the necessary evidence to reach our conclusion on the risk.</p> <p>If such evidence is not available, we will instead need to consider what additional work we will be required to undertake to satisfy ourselves that we have reasonable evidence to support the conclusion that we will draw. Such work may include:</p> <ul style="list-style-type: none"> <li>■ Meeting with senior managers across the Authority;</li> <li>■ Review of minutes and internal reports;</li> <li>■ Examination of financial models for reasonableness, using our own experience and benchmarking data from within and without the sector.</li> </ul> <p>Our additional audit work over the combination to inform the overall 2015/16 VFM conclusion has been completed, and a report on this issued to Dorset Fire Authority's Audit &amp; Scrutiny Committee and Wiltshire &amp; Swindon Fire Authority's Finance Review &amp; Audit Committee.</p>
<p>Concluding on VFM arrangements</p>	<p>At the conclusion of the VFM audit we will consider the results of the work undertaken and assess the assurance obtained against each of the VFM themes regarding the adequacy of the Authority's arrangements for securing economy, efficiency and effectiveness in the use of resources.</p> <p>If any issues are identified that may be significant to this assessment, and in particular if there are issues that indicate we may need to consider qualifying our VFM conclusion, we will discuss these with management as soon as possible. Such issues will also be considered more widely as part of KPMG's quality control processes, to help ensure the consistency of auditors' decisions.</p>
<p>Reporting</p>	<p>We will report on the results of the VFM audit through our ISA 260 Report. This will summarise any specific matters arising, and the basis for our overall conclusion.</p> <p>We have produced a separate report on our specific reviews over the combination between Dorset Fire Authority and Wiltshire &amp; Swindon Fire Authority, undertaken as part of our VFM audit work.</p> <p>The key output from the work will be the VFM conclusion (i.e. our opinion on the Authority's arrangements for securing VFM), which forms part of our audit report.</p>

### Whole of government accounts (WGA)

We are required to review your WGA consolidation and undertake the work specified under the approach that is agreed with HM Treasury and the National Audit Office. Deadlines for production of the pack and the specified approach for 2015/16 have not yet been confirmed.

### Elector challenge

The Local Audit and Accountability Act 2014 gives electors certain rights. These are:

- The right to inspect the accounts;
- The right to ask the auditor questions about the accounts; and
- The right to object to the accounts.

As a result of these rights, in particular the right to object to the accounts, we may need to undertake additional work to form our decision on the elector's objection. The additional work could range from a small piece of work where we interview an officer and review evidence to form our decision, to a more detailed piece of work, where we have to interview a range of officers, review significant amounts of evidence and seek legal representations on the issues raised.

The costs incurred in responding to specific questions or objections raised by electors is not part of the fee. This work will be charged in accordance with the PSAA's fee scales.

### Our audit team

Our audit team will be led by Darren Gilbert and managed by David Parson, providing continuity on both the Dorset Fire Authority and Wiltshire & Swindon Fire Authority audits. Appendix 2 provides more details on specific roles and contact details of the team.

### Reporting and communication

Reporting is a key part of the audit process, not only in communicating the audit findings for the year, but also in ensuring the audit team are accountable to you in addressing the issues identified as part of the audit strategy. Throughout the year we will communicate with you through meetings with the respective finance teams, Dorset Fire Authority's Audit & Scrutiny Committee and Wiltshire & Swindon Fire Authority's Finance Review & Audit Committee, and subsequent to the combination, the audit committee of the new Authority (Dorset & Wiltshire Fire and Rescue Authority's Finance and Audit Committee). Our communication outputs are included in Appendix 1.

### Independence and Objectivity

Auditors are also required to be independent and objective. Appendix 3 provides more details of our confirmation of independence and objectivity.

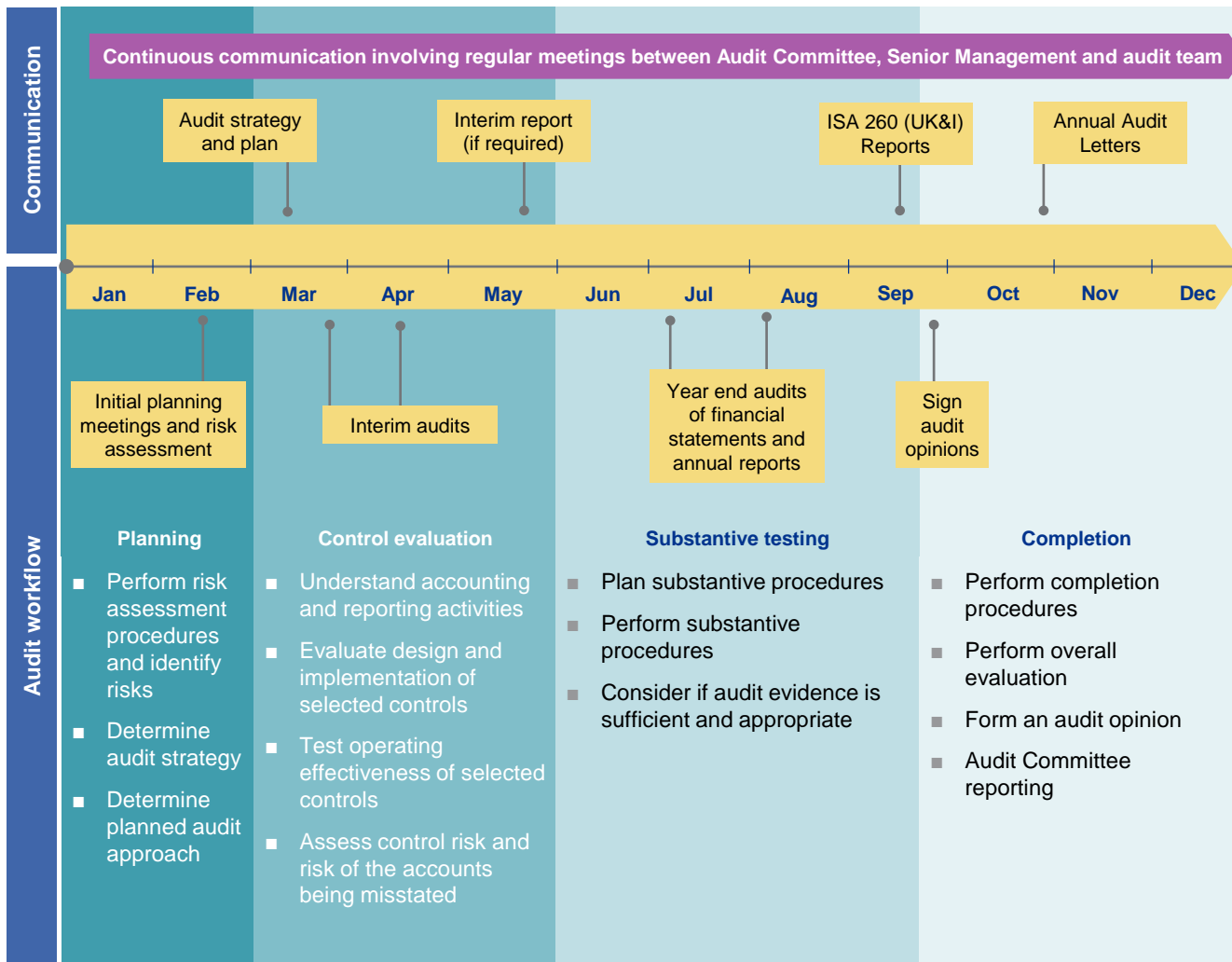
### Audit fee

*Our Audit Fee Letters 2015/2016* presented to you in April 2015 first set out our fees for the 2015/2016 audits. These letters also set out our assumptions.

The planned audit fee for Dorset Fire Authority for 2015/16 is £24,378. This is a reduction in audit fee, compared to 2014/2015, of £8,126 (25%).

The planned audit fee for Wiltshire & Swindon Fire Authority for 2015/16 is £28,328. This is a reduction in audit fee, compared to 2014/2015, of £9,443 (25%).

Our audit fees include our initial work on the VFM conclusions and our audits of the Authorities' financial statements. These audit fees do not include any additional audit work to inform our overall 2015/16 VFM conclusion performed over the combination between Dorset Fire Authority and Wiltshire & Swindon Fire Authority. These fee variations are subject to determination by PSAA.



**Driving more value from the audit through data and analytics**

Technology is embedded throughout our audit approach to deliver a high quality audit opinion. Use of Data and Analytics (D&A) to analyse large populations of transactions in order to identify key areas for our audit focus is just one element. We strive to deliver new quality insight into your operations that enhances our and your preparedness and improves your collective 'business intelligence.' Data and Analytics allows us to:

- Obtain greater understanding of your processes, to automatically extract control configurations and to obtain higher levels assurance.
- Focus manual procedures on key areas of risk and on transactional exceptions.
- Identify data patterns and the root cause of issues to increase forward-looking insight.

We anticipate using data and analytics in our work around key areas such as accounts payable and journals. We also expect to provide insights from our analysis of these tranches of data in our reporting to add further value from our audit.



Your audit team has been drawn from our specialist public sector assurance department. Darren and David were part of the audits for both Dorset Fire Authority and Wiltshire & Swindon Fire Authority last year.



**Darren Gilbert**

Director

029 2046 8205

[Darren.Gilbert@kpmg.co.uk](mailto:Darren.Gilbert@kpmg.co.uk)

<b>Name</b>	Darren Gilbert
<b>Position</b>	Director
	<p>'My role is to lead our team and ensure the delivery of a high quality, valued added external audit opinion.</p> <p>I will be the main point of contact for Dorset Fire Authority's Audit &amp; Scrutiny Committee and Wiltshire &amp; Swindon Fire Authority's Finance Review &amp; Audit Committee.</p>



**David Parson**

Manager

023 8020 2054

[David.Parson@kpmg.co.uk](mailto:David.Parson@kpmg.co.uk)

<b>Name</b>	David Parson
<b>Position</b>	Manager
	<p>'I provide quality assurance for the audit work and specifically any technical accounting and risk areas.</p> <p>I will work closely with Darren to ensure we add value.</p> <p>I will liaise with the Richard Bates at Dorset Fire Authority and Phil Chow at Wiltshire &amp; Swindon Fire Authority.</p>



**Paris Bishop**

Audit Assistant

023 8020 2077

[Paris.Bishop@kpmg.co.uk](mailto:Paris.Bishop@kpmg.co.uk)

<b>Name</b>	Paris Bishop
<b>Position</b>	Audit In-charge (Dorset Fire Authority)
	<p>'I will be responsible for the on-site delivery of our work on the Dorset Fire Authority audit and will supervise the work of our audit assistants.'</p>



**Belle Farman**

Audit Assistant

0118 373 1476

[Belle.Farman@kpmg.co.uk](mailto:Belle.Farman@kpmg.co.uk)

<b>Name</b>	Belle Farman
<b>Position</b>	Audit In-charge (Wiltshire & Swindon Fire Authority)
	<p>'I will be responsible for the on-site delivery of our work on the Wiltshire &amp; Swindon Fire Authority audit and will supervise the work of our audit assistants.'</p>

### Independence and objectivity

Professional standards require auditors to communicate to those charged with governance, at least annually, all relationships that may bear on the firm's independence and the objectivity of the audit engagement partner and audit staff. The standards also place requirements on auditors in relation to integrity, objectivity and independence.

The standards define 'those charged with governance' as 'those persons entrusted with the supervision, control and direction of an entity'. In the case of Dorset Fire Authority, this is the Audit & Scrutiny Committee, in the case of Wiltshire & Swindon Fire Authority, this is the Finance Review & Audit Committee, and following the combination this will be the audit committee for the new Authority (Dorset & Wiltshire Fire and Rescue Authority's Finance & Audit Committee).

KPMG LLP is committed to being and being seen to be independent. APB Ethical Standard 1 Integrity, Objectivity and Independence requires us to communicate to you in writing all significant facts and matters, including those related to the provision of non-audit services and the safeguards put in place, in our professional judgement, may reasonably be thought to bear on KPMG LLP's independence and the objectivity of the Engagement Lead and the audit team.

Further to this auditors are required by the National Audit Office's Code of Audit Practice to:

- Carry out their work with integrity, independence and objectivity;
- Be transparent and report publicly as required;
- Be professional and proportional in conducting work;
- Be mindful of the activities of inspectorates to prevent duplication;
- Take a constructive and positive approach to their work;
- Comply with data statutory and other relevant requirements relating to the security, transfer, holding, disclosure and disposal of information.

PSAA's Terms of Appointment includes several references to arrangements designed to support and reinforce the requirements relating to independence, which auditors must comply with. These are as follows:

- Auditors and senior members of their staff who are directly involved in the management, supervision or delivery of PSAA audit work should not take part in political activity.

- No member or employee of the firm should accept or hold an appointment as a member of an audited body whose auditor is, or is proposed to be, from the same firm. In addition, no member or employee of the firm should accept or hold such appointments at related bodies, such as those linked to the audited body through a strategic partnership.
- Audit staff are expected not to accept appointments as Governors at certain types of schools within the local authority.
- Auditors and their staff should not be employed in any capacity (whether paid or unpaid) by an audited body or other organisation providing services to an audited body whilst being employed by the firm.
- Auditors appointed by the PSAA should not accept engagements which involve commenting on the performance of other PSAA auditors on PSAA work without first consulting PSAA.
- Auditors are expected to comply with the Terms of Appointment policy for the Engagement Lead to be changed on a periodic basis.
- Audit suppliers are required to obtain the PSAA's written approval prior to changing any Engagement Lead in respect of each audited body.
- Certain other staff changes or appointments require positive action to be taken by Firms as set out in the Terms of Appointment.

### Confirmation statement

We confirm that as of 23 March 2016 in our professional judgement, KPMG LLP is independent within the meaning of regulatory and professional requirements and the objectivity of the Engagement Lead and audit team is not impaired.



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This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. We draw your attention to the Statement of Responsibilities of auditors and audited bodies, which is available on Public Sector Audit Appointment's website ([www.psa.co.uk](http://www.psa.co.uk)).

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact [...], the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Andrew Sayers, by email to [Andrew.Sayers@kpmg.co.uk](mailto:Andrew.Sayers@kpmg.co.uk). After this, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing [generalenquiries@psaa.co.uk](mailto:generalenquiries@psaa.co.uk) by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3HZ.