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# Annual Audit Letter 2012/13

Wiltshire and Swindon Fire Authority

October 2013



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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. The Audit Commission has issued a document entitled *Statement of Responsibilities of Auditors and Audited Bodies*. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document which is available on the Audit Commission's website at [www.auditcommission.gov.uk](http://www.auditcommission.gov.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.

If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Darren Gilbert, the appointed engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees on 0161 246 4000, or by email to [trevor.rees@kpmg.co.uk](mailto:trevor.rees@kpmg.co.uk), who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you are still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Unit Manager, Audit Commission, 3<sup>rd</sup> Floor, Fry Building, 2 Marsham Street, London, SW1P 4DF or by email to [complaints@audit-commission.gsi.gov.uk](mailto:complaints@audit-commission.gsi.gov.uk). Their telephone number is 03034448330.



## Section one Headlines

**This report summarises the key findings from our 2012/13 audit of Wiltshire and Swindon Fire Authority (the Authority).**

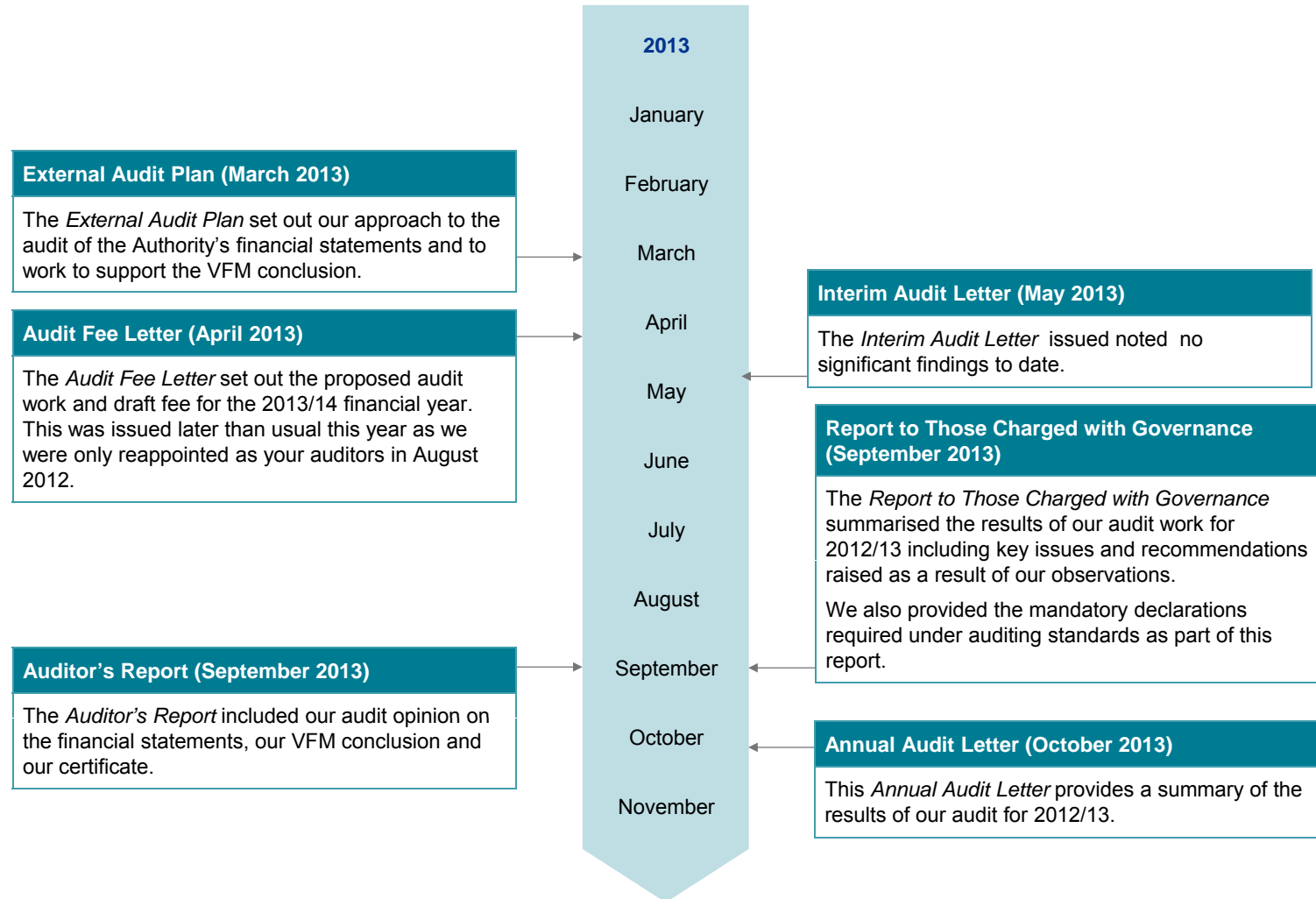
**Although this letter is addressed to the Members of the Authority, it is also intended to communicate these issues to key external stakeholders, including members of the public.**

**Our audit covers the audit of the Authority's 2012/13 financial statements and the 2012/13 VFM conclusion.**

**All the findings in this letter have been previously reported to the Authority's Finance Review & Audit Committee.**

<b>VFM conclusion</b>	<p>We issued an unqualified value for money (VFM) conclusion for 2012/13 on 19 September 2013.</p> <p>This means we are satisfied that the Authority has proper arrangements for securing financial resilience and challenging how it secures economy, efficiency and effectiveness.</p> <p>To arrive at our conclusion we looked at the Authority's financial governance, financial planning and financial control processes, as well as how it is prioritising resources and improving efficiency and productivity.</p>
<b>VFM risk areas</b>	<p>We identified a number of significant risks to our VFM conclusion and considered the arrangements the Authority has put in place to mitigate these.</p> <p>Our work identified no significant matters.</p>
<b>Audit opinion</b>	<p>We issued an unqualified opinion on the Authority's financial statements on 19 September 2013. This means that we believe the financial statements give a true and fair view of the financial position of the Authority and of its expenditure and income for the year.</p>
<b>Financial statements audit</b>	<p>We did not identify any significant matters arising from our financial statements audit</p>
<b>Annual Governance Statement</b>	<p>We reviewed the Authority's <i>Annual Governance Statement</i> and concluded that it was consistent with our understanding.</p>
<b>Whole of Government Accounts</b>	<p>We reviewed the consolidation pack which the Authority prepared to support the production of Whole of Government Accounts by HM Treasury. We did not identify any issues through our work.</p>
<b>Recommendations</b>	<p>We raised no high priority recommendations as a result of our 2012/13 audit work. We issued one minor recommendation to ensure that a policy is in place to appropriately componentise assets when depreciating. Management accept this recommendation and will seek to implement it by 31 March 2014. We note that this is unlikely to result in a material impact on the Authority's accounts in the future.</p>
<b>Certificate</b>	<p>We issued our certificate on 19 September 2013</p> <p>The certificate confirms that we have concluded the audit for 2012/13 in accordance with the requirements of the <i>Audit Commission Act 1998</i> and the Audit Commission's <i>Code of Audit Practice</i>.</p>
<b>Audit fee</b>	<p>Our fee for 2012/13 was £37,771 excluding VAT, which is in line with our original proposed fee and the scale fee recommended by the Audit Commission.</p>

This appendix summarises the reports we issued since our last *Annual Audit Letter*.





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