



Annual Audit Letter 2015/16

Wiltshire & Swindon Fire Authority

—

October 2016



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This report is addressed to Dorset & Wiltshire Fire and Rescue Authority and has been prepared for the sole use of Dorset & Wiltshire Fire and Rescue Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. Public Sector Audit Appointments issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies summarising where the responsibilities of auditors begin and end and what is expected from audited bodies. We draw your attention to this document which is available on Public Sector Audit Appointment's website (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 Darren Gilbert, 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 (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, by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3HZ.

<p>This Annual Audit Letter summarises the outcome from our audit work at Wiltshire & Swindon Fire Authority in relation to the 2015/16 audit year.</p> <p>Although it is addressed to Members of Dorset & Wiltshire Fire and Rescue Authority, as the successor body to Wiltshire & Swindon Fire Authority, it is also intended to communicate these key messages to key external stakeholders, including members of the public, and will be placed on the Authority's website.</p>	<p>VFM conclusion</p> <p>We issued an unqualified conclusion on Wiltshire & Swindon Fire Authority's arrangements to secure value for money (VFM conclusion) for 2015/16 on 28 September 2016. This means we are satisfied that during the year the Authority had appropriate arrangements for securing economy, efficiency and effectiveness in the use of its resources.</p> <p>To arrive at our conclusion we looked at the Authority's arrangements to make informed decision making, sustainable resource deployment and working with partners and third parties.</p>
	<p>VFM risk areas</p> <p>We undertook a risk assessment as part of our VFM audit work to identify the key areas impacting on our VFM conclusion and considered the arrangements you have put in place to mitigate these risks.</p> <p>Our work focussed on arrangements made by Wiltshire & Swindon Fire Authority for its combination with Dorset Fire Authority. Our work identified no significant matters to report.</p>
	<p>Audit opinion</p> <p>We issued an unqualified opinion on Wiltshire & Swindon Fire Authority's financial statements on 28 September 2016. 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>
	<p>Financial statements audit</p> <p>Our audit identified a total of four audit adjustments. The impact of these adjustments was to:</p> <ul style="list-style-type: none"> — decrease the balance on the general fund account as at 31 March 2016 by £8,333; — increase the deficit on provision of services for the year by £8,333; and — decrease the net worth of the Authority as at 31 March 2016 by £8,333. <p>We identified a key financial statement audit risk in our 2015/16 External audit plan issued in March 2016:</p> <ul style="list-style-type: none"> — Valuation of Property <p>The Property, Plant and Equipment is a large proportion of the net assets of the Authority. We identified the valuation process to be a significant audit risk, due to small proportional movements in the assets leading to a large effect on the Comprehensive Income and Expenditure Statement and Balance Sheet. We worked with the officers throughout our audit, and are satisfied that the Authority followed a reasonable process for the valuation of property.</p> <p>There were no high priority recommendations raised in respect of our 2014/15 audit on which we were required to follow up.</p>

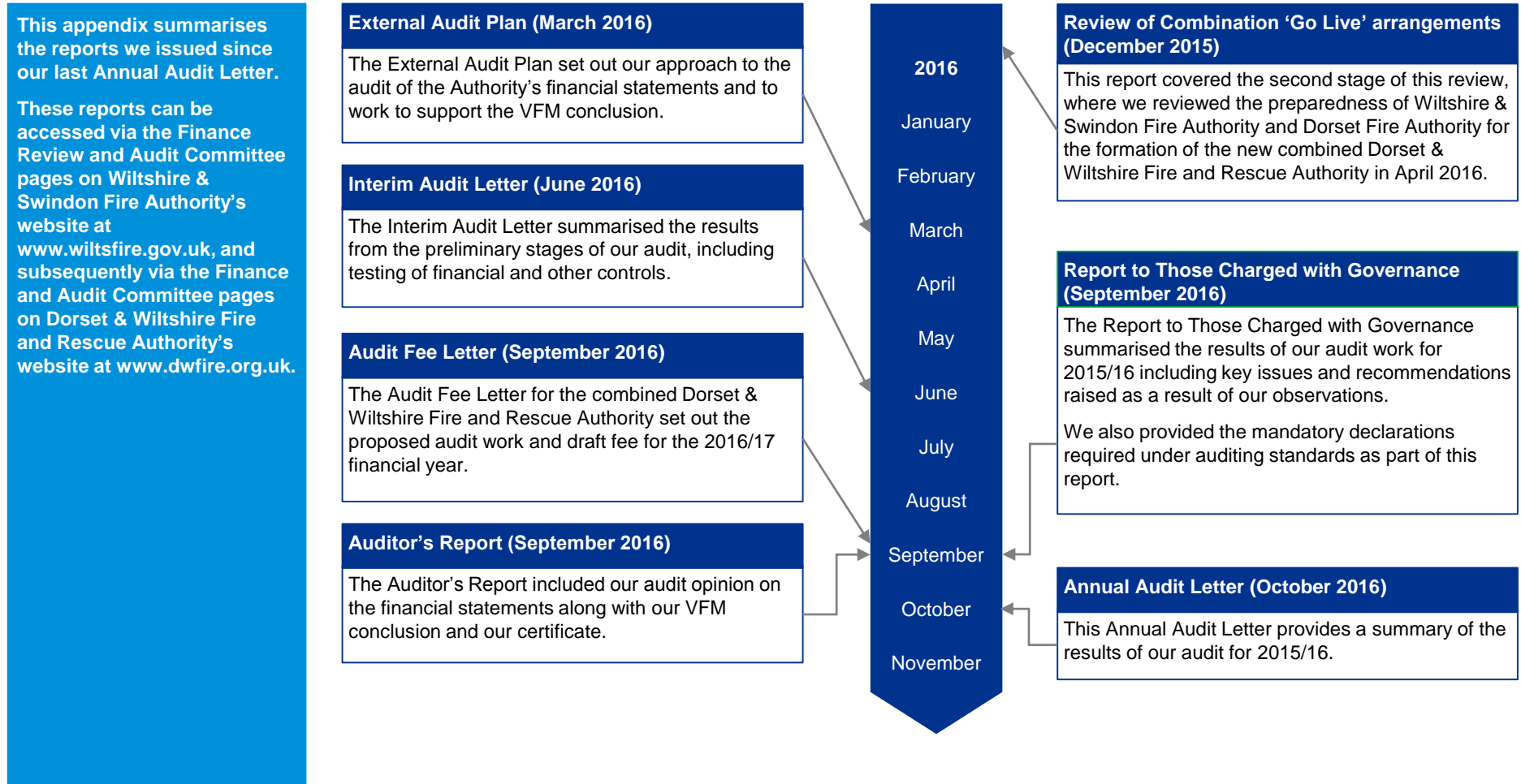
Section one

Headlines (cont)

We have issued our certificate to confirm the completion of our audit responsibilities for the 2015/16 audit year.

Other information accompanying the financial statements	Whilst not explicitly covered by our audit opinion, we review other information that accompanies the financial statements to consider its material consistency with the audited accounts. This year we reviewed the Annual Governance Statement and Narrative Report. We concluded that they were consistent with our understanding and did not identify any issues.
Whole of Government Accounts	The Authority prepares a consolidation pack to support the production of Whole of Government Accounts by HM Treasury. We are not required to review your pack in detail as the Authority falls below the threshold where an audit is required. As required by the guidance we have confirmed this with the National Audit Office.
Certificate	We issued our certificate on 28 September 2016. The certificate confirms that we have concluded the audit for 2015/16 in accordance with the requirements of the Local Audit & Accountability Act 2014 and the Code of Audit Practice.
Audit fee	<p>Our fee for 2015/16 was £28,328, excluding VAT, which is in line with our planned fee as per our Audit Fee Letter communicated in April 2015.</p> <p>In addition to this, we charged a further fee of £3,000 for the performance of non-audit work relating to review of combination arrangements. The fee for this is to be split between Wiltshire & Swindon Fire Authority and Dorset Fire Authority. Wiltshire & Swindon Fire Authority's share of the fee for this project is £3,000.</p>

Appendix 1: Summary of reports issued





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The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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