

# The Annual Audit Letter for Devon and Somerset Fire and Rescue Authority

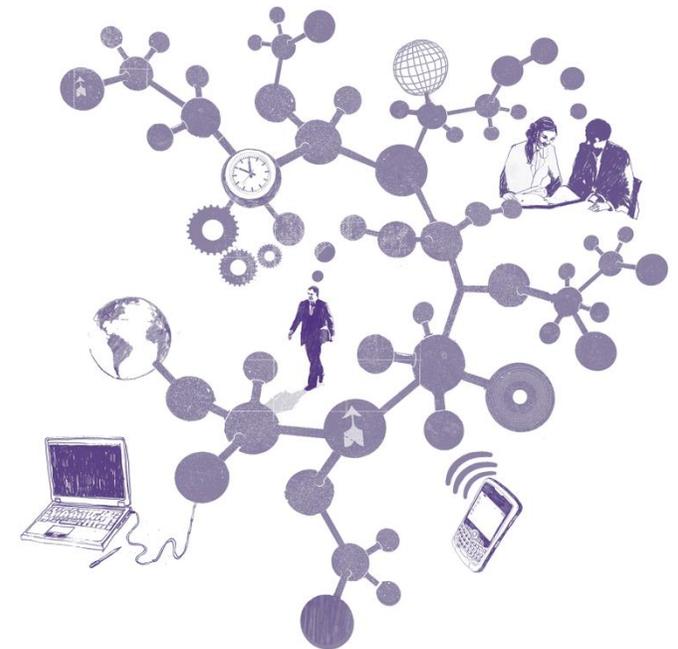
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**Year ended 31 March 2015**

23 October 2015

**Peter Barber**  
Associate Director  
T 0117 305 7897  
E [peter.a.barber@uk.gt.com](mailto:peter.a.barber@uk.gt.com)

**David Bray**  
Senior Manager  
T 0117 305 7889  
E [david.bray@uk.gt.com](mailto:david.bray@uk.gt.com)



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# Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Devon and Somerset Fire and Rescue Authority ('the Authority') for the year ended 31 March 2015.

The Letter is intended to communicate key messages to the Authority and external stakeholders, including members of the public. Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we presented to the Audit and Performance Review Committee in May 2015. Our audit was conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission and Public Sector Audit Appointments Limited.

<b>Financial statements audit (including audit opinion)</b>	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report on 28 September 2015 to the Audit and Performance Review Committee. The key messages reported were:</p> <ul style="list-style-type: none"><li>• There were no material errors within the draft financial statements presented to us.</li><li>• Guidance issued after the production of the draft financial statements was issued regarding a national issue concerning the actuarial figures used to calculate the lump sums payable to pensioners on retirement. The Authority's financial statements were amended to reflect the additional liability of £2.2m. A matching debtor was also included in the final version of the financial statements as the extra liability is expected to be covered by the Government.</li><li>• Issues reported in 2013/14 regarding the Authority's fixed assets register have been satisfactorily addressed.</li></ul> <p>We issued an unqualified opinion on the Authority's 2014/15 financial statements on 30 September 2015, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the financial statements give a true and fair view of the Authority's financial position and of the income and expenditure recorded by the Authority.</p>
<b>Value for Money (VfM) conclusion</b>	<p>We issued an unqualified VfM conclusion for 2014/15 on 30 September 2015.</p> <p>On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the Authority put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015.</p>

# Appendix A: Reports issued and fees

We confirm below the fees charged for the audit and non-audit services.

## Fees for audit services

	Per Audit plan £	Actual fees £
Authority audit	45,093	45,093
Fees for other services	0	0
<b>Total audit fees</b>	<b>45,093</b>	<b>45,093</b>

## Reports issued

Report	Date issued
Audit Plan	May 2015
Audit Findings Report	September 2015
Annual Audit Letter	October 2015



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