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Mr Simon Smith
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Date 19 May 2014
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Dear Simon

2014-15 Performance Audit Work and Fees

I am writing to confirm the programme of performance audit work at North Wales Fire and Rescue Authority for 2014-15 and the associated fee for that work. This work is delivered under the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999 and the Public Audit (Wales) Act 2013.

As you are aware last year I introduced a cyclical programme based on a more in depth review of specific aspects of corporate activities each year. As such, we will be carrying out reviews of financial management, performance management and governance arrangements.

In addition to the Auditor General's audit and assessment work under the Measure, we have a duty to undertake a programme of Local Government Studies. This year we propose to carry out a review of the financial situation across all Authorities in Wales. This study will summarise local work on councils' financial position and give an all-Wales picture of financial resilience. Subject to your views, we intend to include the fire authorities in this work. We also propose to carry out a study tracking the levels of investment in fire and rescue services over the last few years. Again, we would be grateful for your views. These and the specific elements of our audit and assessment work are set out in the table below. Please note that each year's work programme and performance audit fee covers one cycle of Improvement Assessment work. However, as this work does not fit neatly within a period starting on 1 April and ending on 31 March, the delivery of the annual work programme may overlap financial years.

WAO performance audit work 2014-15	
Improvement assessment work	
'Improvement Plan' Audit	Audit of discharge of duty to publish an improvement plan.
'Assessment of Performance' Audit	Audit of discharge of duty to publish an assessment of performance.
Financial Management	Financial position work focussing on financial health, the effectiveness of budget setting arrangements, financial governance systems and progress/track record in delivering on required savings.
Governance	Local scope to be confirmed
Performance Management	Local scope to be confirmed This work will primarily focus on data quality work
Local Government Studies	
Delivering with less	This study will track the levels of investment in fire and rescue services over the last few years using the methodology developed for the 2013-14 delivering with less study on environmental health services. We will consult with you on the scope of the services to be included in this study. This could include areas such as community safety activities, business fire safety work, or functional based on the NIC work streams such as transport.
Financial position summary	This study will summarise local work on councils' financial position and give an all-Wales picture of financial resilience.

The table below sets out our fees for performance audit work. If during the course of the audit and assessment any additional work is identified as being necessary, this may incur additional fees. Similarly should an issue arise of such importance that we consider a special inspection to be an appropriate response, we will charge an additional fee to conduct such an inspection.

Fee April 2014 to March 2015	£
Fee for WAO performance audit work	15,292

In addition to the programme of work set out above the Wales Audit Office may be undertaking work fire authorities in the course of our programme of value for money studies laid before the National Assembly for consideration by its Public Accounts Committee. As many of these studies cut across the boundaries between different parts of the Welsh public sector, they may be relevant to our work in fire authorities. This work is funded separately by the Welsh Government consolidated fund and therefore does not incur a fee.

The Auditor General also has a duty under the Measure in relation to the coordination of the regulatory functions of the Wales Audit Office and relevant regulators. The range of performance audit work that the Wales Audit Office and relevant regulators will carry out will be set out in more detail in a Work Plan and Timetable (WP&T) which will be reviewed every quarter.

We will publish an Annual Improvement Report for North Wales Fire & Rescue Authority summarising our work and that of relevant regulators, and will issue reports (and/or letters) setting out the findings of audit and assessment work. As required by the Measure, these will be copied to Welsh Ministers. We will also provide local feedback on our Studies.

Should you wish to discuss any element of this work please do not hesitate to contact me or Lisa Williams (lisa.williams@wao.gov.uk).

Yours sincerely



Jane Holownia
WAO Group Director