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Mr Simon Smith
Chief Fire Officer
North Wales Fire and Rescue Authority
Ffordd Salesbury,
St Asaph Business Park,
St Asaph, Denbighshire,
LL17 0JJ

Date 7 May 2013
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Dear Simon,

2013-14 Performance Audit Work and Fees

I am writing to confirm the programme of performance audit work at North Wales Fire and Rescue Authority (the Authority) for 2013-14 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 Parts 2 and 3A of the Public Audit (Wales) Act 2004.

As you know I have introduced a cyclical programme based on a more in depth review of specific aspects of corporate activities each year. In light of your views I have confirmed my intention to review aspects of the human resources function as the corporate theme for 2013-14.

In addition to the annual programme of audit and assessment of improvement planning and reporting arrangements we will undertake a programme of Improvement Studies as set out in the Auditor General's letter of 30 April 2013. This 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 2013-14	
Corporate Assessment	Review of the Authority's capacity and capability to deliver continuous improvement - focus on Human Resources as the theme for this year
'Improvement Plan' Audit	Review of the Authority's published plans for delivering on improvement objectives
'Assessment of Performance' Audit	Review of the Authority's published performance assessment, including testing and validation of performance information
Data quality review	Review of systems to ensure accuracy of performance information (incl. performance indicator audit)
Improvement study	Progress against the Minister's aspirations and ambitions for Welsh Fire and Rescue Authorities as articulated in the National Framework for Wales 2012 Onwards

The table below sets out our fees for performance audit work and includes the fee for financial audit work for completeness. The indicative performance audit fee for April 2013 to March 2014 will be charged in equal instalments between April 2013 and March 2014. 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	£
Fee for WAO performance audit work 2013-14	20,684
Fee for Appointed Auditor's financial audit work on the 2012-13 Accounts	32,900
Total Fee	53,584

In addition to the programme of work set out above the Wales Audit Office may be undertaking work at local government bodies 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 will often be relevant to our work in local government. This work is funded separately by the Welsh Government consolidated fund and therefore does not incur a fee.

We will publish an Annual Improvement Report for North Wales Fire and Rescue Authority summarising our work and that of any 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 Improvement Studies. As our national studies are only carried at a selection of authorities, you may not receive a local report: instead we will publish a national report, the recommendations of which will apply to all local authorities. Where appropriate, both our improvement studies and national work may result in shared learning seminars.

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