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Agenda item: 06

Abridged Performance Management Report

Audit Committee

Date:	25 October 2024
Submitted by:	Head of Corporate Services
Purpose:	To inform Members of the Authority's performance against Key Performance Indicators where targets are not being achieved.
Recommendations:	That Members note the report
Summary:	The Performance Management and Activity Report which is presented to Full Authority outlines the Authority's performance against key performance indicators thereby enabling the Authority to measure, monitor and evaluate performance against targets. This report highlights the key performance indicators where targets are not being achieved.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Alison Davey, Head of Corporate Services. alison.davey@westyorksfire.gov.uk ; T: 01274 682311
Background papers open to inspection:	None
Annexes:	2024-25 Abridged Performance Management Report to 15 September 2024.

1. Introduction

- 1.1 The Performance Management and Activity Report, which is presented to each Full Authority meeting outlines the Authority's performance against key performance indicators thereby enabling the Authority to measure, monitor and evaluate performance against targets.
- 1.2 A traffic light system is used to provide a clear visual indicator of performance against each specific target and comparison is made with the same period the previous year to indicate whether performance has improved, remained the same or deteriorated.

2. Information

- 2.1 The attached reports highlight the key performance indicators where the targets are not being achieved.

3. Financial Implications

- 3.1 There are no financial implications arising from this report.

4. Legal Implications

- 4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. Human Resource and Diversity Implications

- 5.1 There are no human resources and diversity implications arising from this report.

6. Equality Impact Assessment

- 6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance?: No

7. Health, Safety and Wellbeing Implications

- 7.1 There are no health and safety implications arising from this report.

8. Environmental Implications

- 8.1 There are no environmental implications associated with this report.

9. Your Fire and Rescue Service Priorities

- 9.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below:

- Improve the safety and effectiveness of our firefighters.
- Promote the health, safety, and wellbeing of all our people.
- Encourage a learning environment in which we support, develop, and enable all our people to be at their best.
- Focus our prevention and protection activities on reducing risk and vulnerability.
- Provide ethical governance and value for money.
- Collaborate with partners to improve all of our services.
- Work in a sustainable and environmentally friendly way.
- Achieve a more inclusive workforce, which reflects the diverse communities we serve.
- Continuously improve using digital and data platforms to innovate and work smarter.
- Plan and deploy our resources based on risk.

10. Conclusions

10.1 That Members note the report.



Abridged Performance Management Report Audit Committee

Period Covered:

01 April 2024

15 September 2024



This report provides a summary of our progress across the Service based on the date ranges below.

Period Covered:

Financial Year	2024-25	
Date Range	01 April 2024	15 September 2024

IMPORTANT: The data provided is based on incident reports that have been completed and/or checked but will not include data from incident reports which have not been completed. Data may change due to incident reports that have been updated due to amendment. The data is accurate at time of creation of the report.

This report is comparing the date range above against:

Previous Year Comparison Date Range	01 April 2023	15 September 2023
3 Year Average Comparison Period	01 April 2023 01 April 2022 01 April 2021	15 September 2023 15 September 2022 15 September 2021
Colour Key	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; background-color: #cccccc; padding: 2px 5px;">Positive Arrows</div> <div style="border: 1px solid black; background-color: #ff0000; padding: 2px 5px;">Negative Arrows</div> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 5px;"> <div style="border: 1px solid black; background-color: #0000ff; padding: 2px 5px;">Positive Charts</div> <div style="border: 1px solid black; background-color: #ff0000; padding: 2px 5px;">Negative Charts</div> </div> <p style="font-size: small; margin-top: 10px;">*When doing a comparison the key above is used. In all other cases graphs, charts and visuals are using contrasting colours to support accessibility.</p>	

Due to seasonality **Previous Year** and **3 Year Average** comparison are based on selected range and not the whole of the previous year.

Performance Summary

Arrows display percentage(%) increase/decrease on previous year to current financial year.
Borders display the 10% tolerance based on the 3 year average of the selected date range.

The comparison range is based on selected date range.

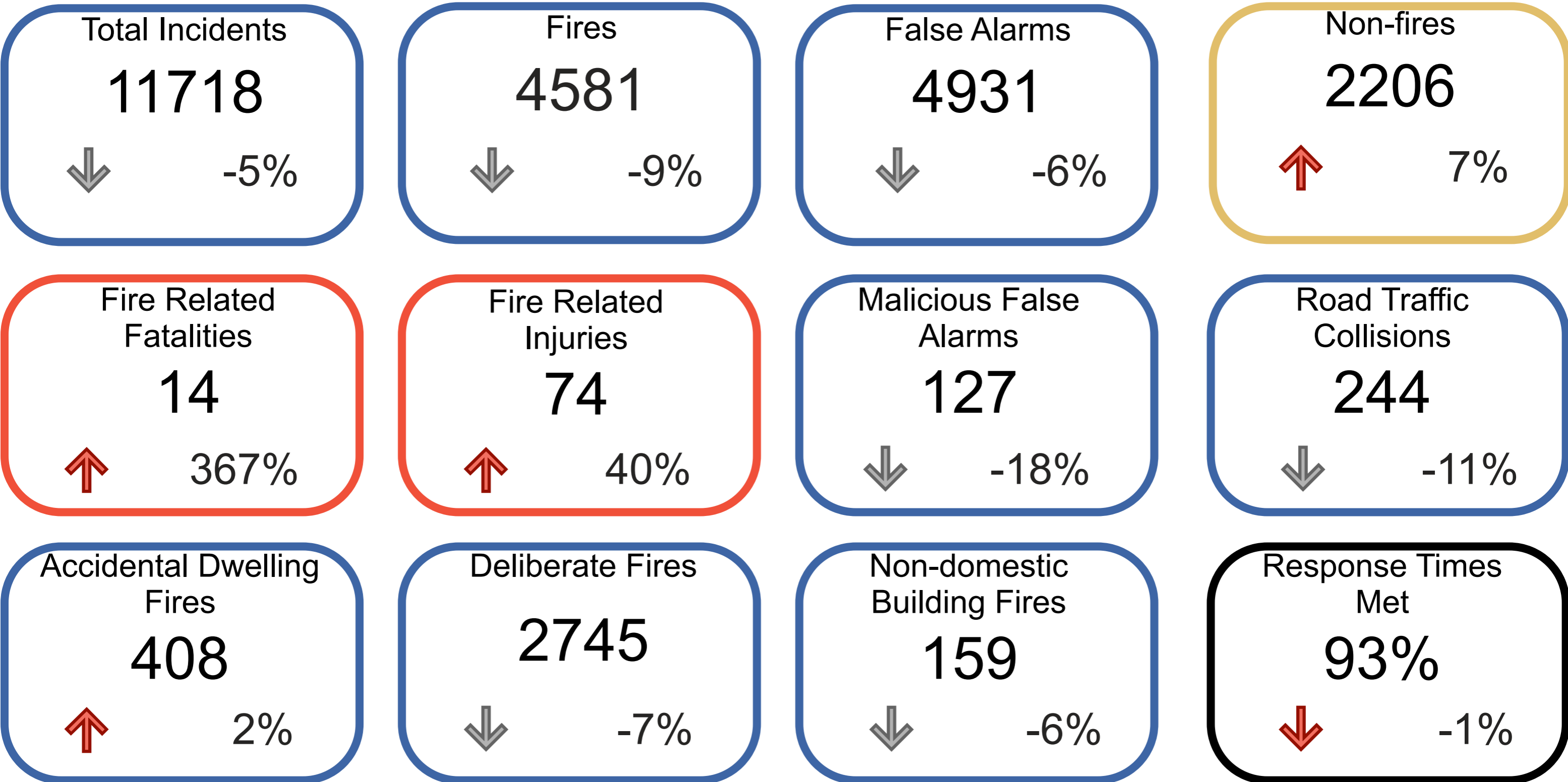
This report is comparing: 01 April 2024

15 September 2024

Against: 01 April 2023

15 September 2023

Blue	Achieving or exceeding target
Amber	Satisfactory performance (within 10% of target)
Red	Not achieving target (by more than 10%)



Monthly 3 Year Average

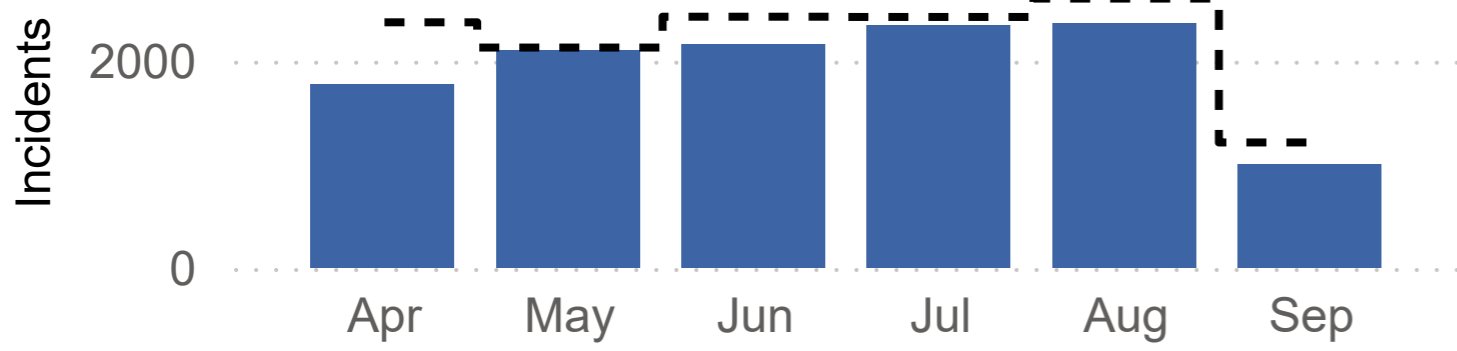
District, Ward

01 April 2024

15 September 2024

All

Total Activity

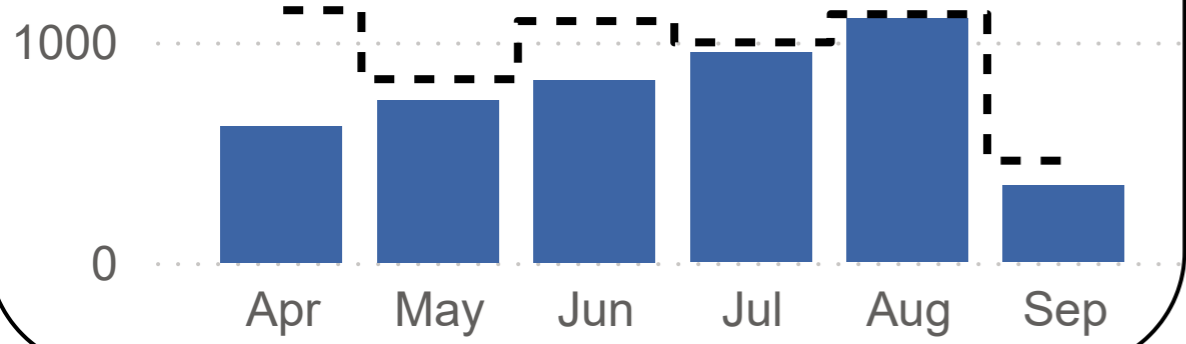


Legend:

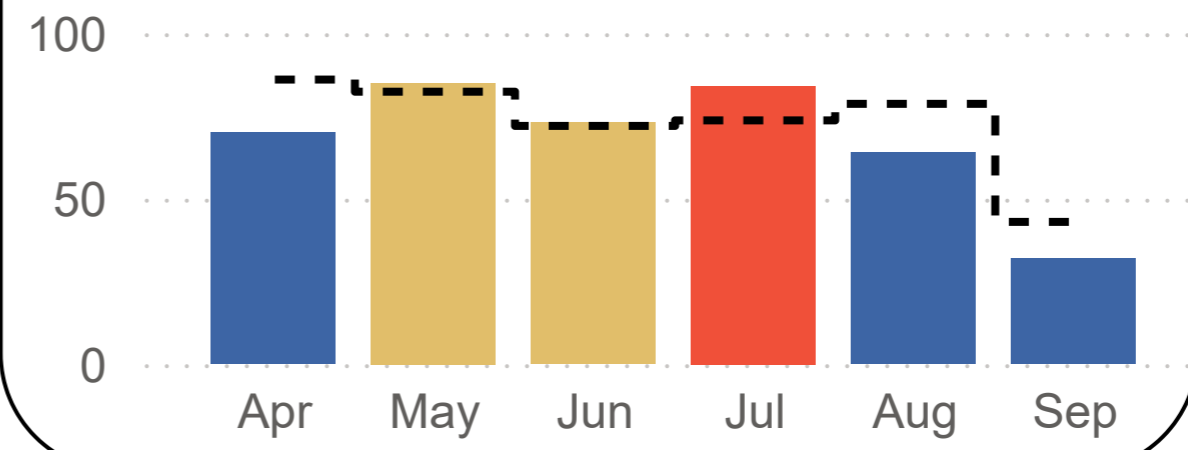
- 3 Year Average
- Achieving or exceeding target
- Satisfactory performance (within 10% of target)
- Not achieving target (by more than 10%)

Fires

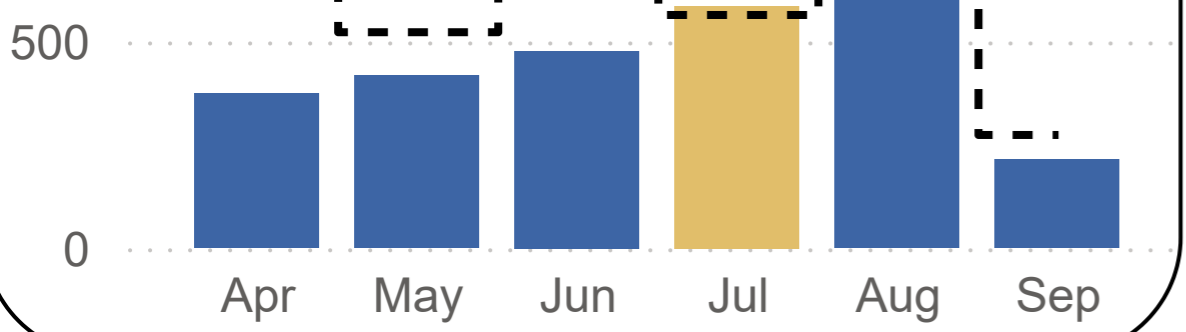
Fires



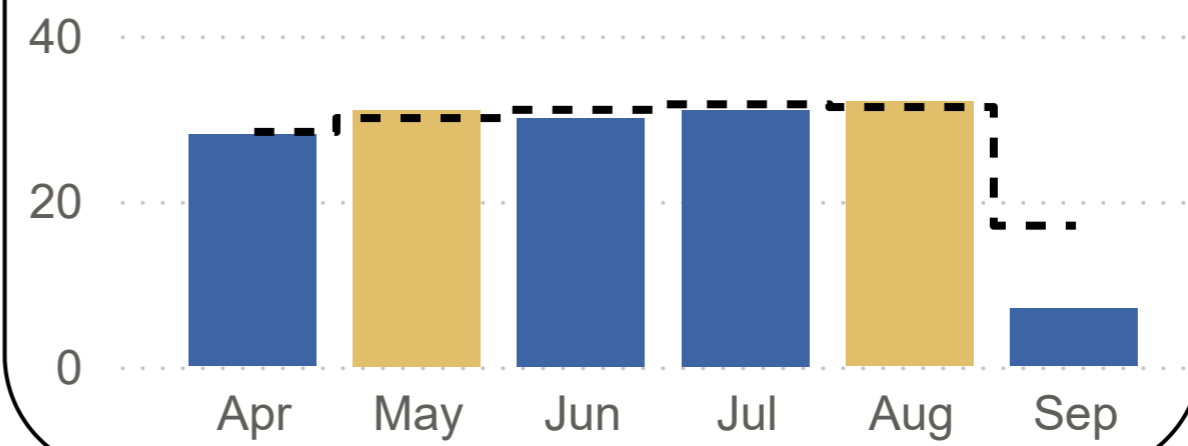
Accidental Dwelling Fires



Deliberate Fires

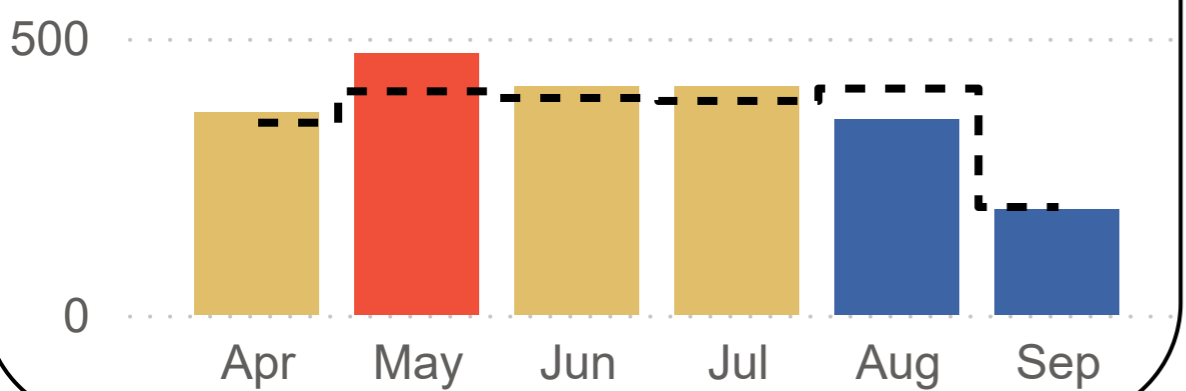


Non-domestic Building Fires

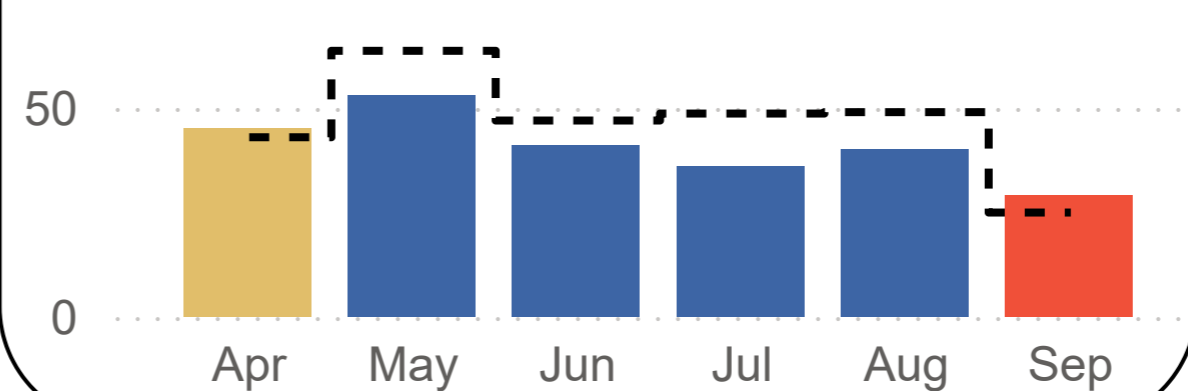


Non-fires

Non-fires



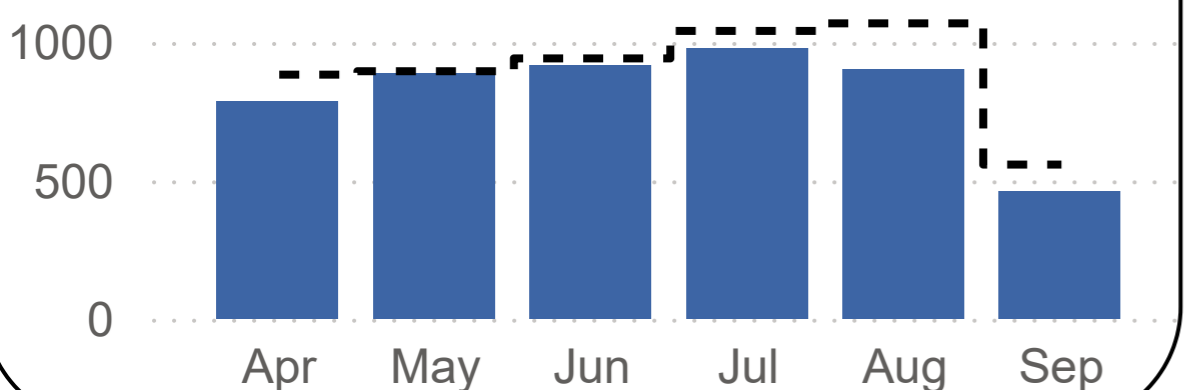
Road Traffic Collisions



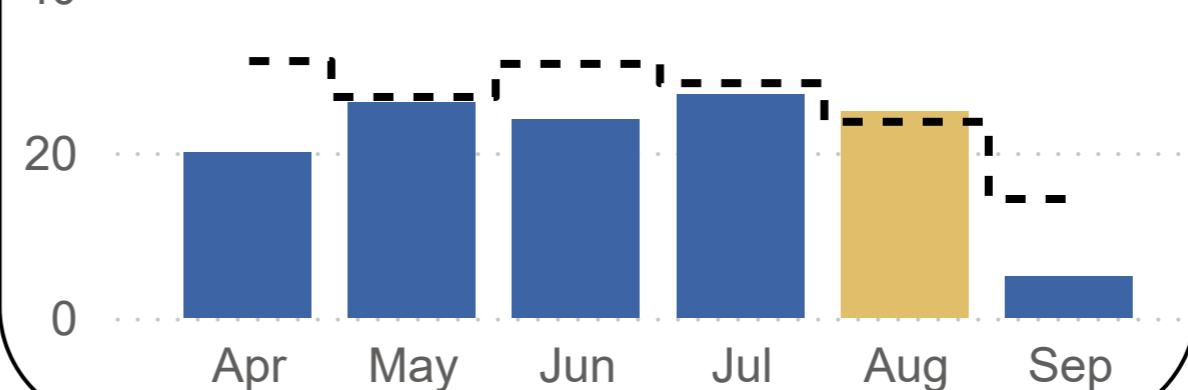
*Road Traffic Collisions are a subset of Non-fires

False Alarms

False Alarms



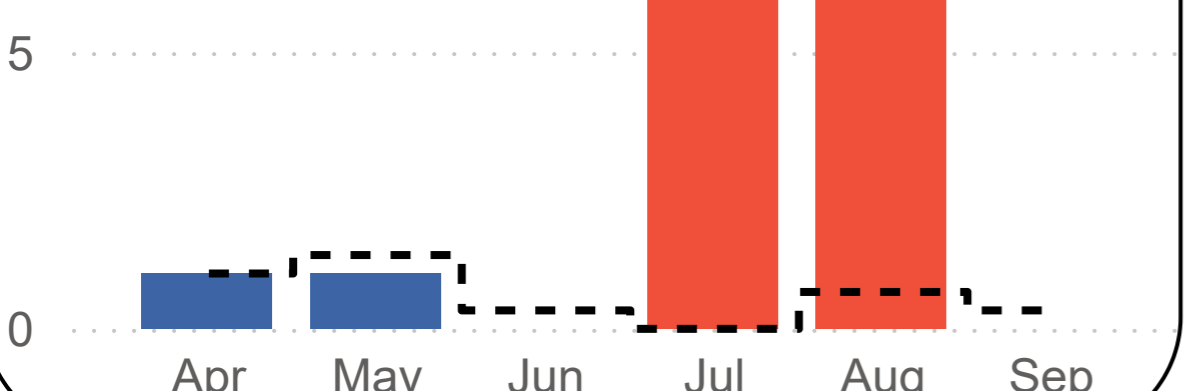
Malicious False Alarms



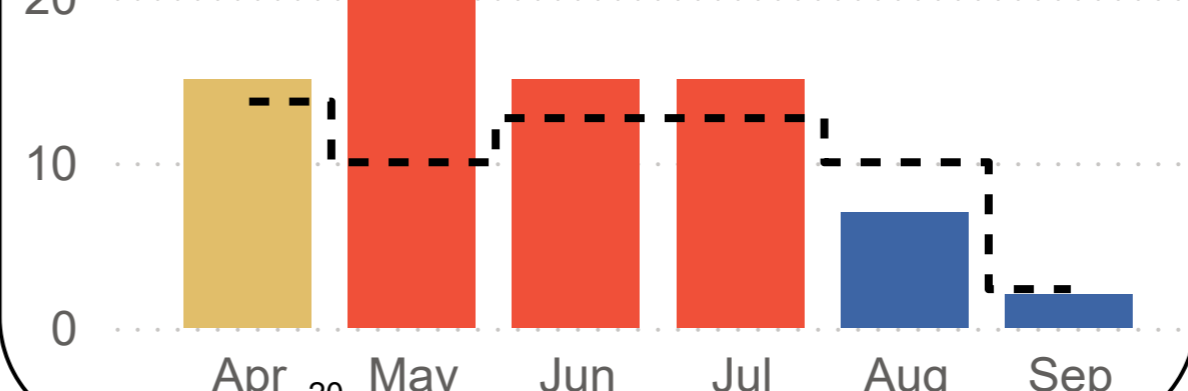
*Malicious False Alarms are a subset of False Alarms

Fire Related Injuries and Fatalities

Fire Related Fatalities



Fire Related Injuries



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Agenda item: 07

Internal Audit Quarterly Report

Audit Committee

Date:	25 th October 2024
Submitted by:	Director of Finance and Procurement
Purpose:	To present the Internal Audit Quarterly Report July to September 2024
Recommendations:	That members note the content of the report
Summary:	This report provides a summary of the audit activity for the period July to September 2024 and to report the findings to the
the	Committee.

Local Government (Access to information) Act 1972

Exemption Category:	Nil
Contact Officer:	Alison Wood, Director of Finance and Procurement Alison.wood@westyorksfire.gov.uk 07500 075362 Simon Straker, Internal Audit Manager Simon.straker@kirklees.gov.uk 01484 221000
Background papers open to inspection:	Individual Internal audit reports
Annexes:	Internal Audit Quarterly Report

1. Introduction

- 1.1 This Committee has the responsibility for monitoring the work of internal audit. In order to facilitate this, Internal Audit provide a quarterly report of its progress which includes a summary of the work completed and an assessment of the level of assurance provided by the systems examined. This report covers the period from July to September 2024.
- 1.2 On completion of each audit the Auditors provide an assessment of the level of assurance that the control systems in place provide. There are four rankings as detailed below:

Substantial assurance

Adequate assurance

Limited assurance

No assurance

- 1.3 This report includes a detailed explanation of action which has been taken on any audits which are ranked as providing either limited assurance or no assurance.

2. Information

2.1 Audit Work

This report contains an update on audit work included within the 2024/25 audit plan. In the period July to September, three audits have been completed, which have received a positive assurance opinion.

There is one audit that is currently work in progress.

In addition work has commenced on the National Fraud Initiative 2024/25.

3. Financial Implications

- 3.1 There are no financial implications associated with this report.

4. Legal Implications

- 4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. Human Resource and Diversity Implications

- 5.1 There are no human resource and diversity implications associated with this report.

6. Equality Impact Assessment

- 6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance?: No

7. Health, Safety and Wellbeing Implications

- 7.1 There are no health, safety and wellbeing implications associated with this report.

8. Environmental Implications

- 8.1 There are no environmental implications associated with this report.

9. Your Fire and Rescue Service Priorities

- 9.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below:

- Provide ethical governance and value for money.

10. Conclusions

- 10.1 This report has updated members with the internal audits conducted within the second quarter of 2024/25, July to September 2024.



INTERNAL AUDIT QUARTERLY REPORT

2024/25

July to September 2024

Simon Straker: Audit Manager

ABOUT THIS REPORT

This report contains information about the work of the Authority's Internal Audit provided by Kirklees Council. The 2024/25 Audit Plan was approved by this Committee at the start of the year covering a variety of areas enabling an annual opinion to be formed on the Authority's governance, risk management and internal control arrangements.

For ease of reference the audits are categorised as follows:

1. Summary
2. Major and Special Investigations
3. Key Financial Systems
4. Other Financial Systems & Risks
5. Locations and Departments
6. Business Risks & Controls
7. Follow Up Audits
8. Recommendation Implementation
9. Advice, Consultancy & Other Work
10. Audit Plan Delivery

Investigation summaries may be included as a separate appendix depending upon the findings.

When reports have been agreed and finalised with the Director concerned and an Action Plan drawn up to implement any improvements, the findings are shown in the text. Incomplete audits are shown as Work in Progress together with the status reached: these will be reported in detail in a subsequent report once finalised.

Good practice suggests that the Authority's management and the Audit Committee should receive an audit opinion reached at the time of an audit based upon the management of risk concerning the activity and the operation of financial and other controls. At the first meeting of the Audit Committee, Members resolved to adopt an arrangement relating to the level of assurance that each audit provides.

As agreed with the Audit Committee, the report has been expanded to include details of the key recommendations applicable to each audit that does not result in a formal follow up visit and the action taken by management regarding their implementation.

The final section of the report concerns Audit Plan delivery.

It is the practice of Internal Audit to undertake follow up audits to ensure that agreed actions have been undertaken. Any audits that produce less than "adequate assurance" will be followed up, together with a sample of the remainder and a new opinion will be expressed about the level of assurance that can be derived from action taken by management to address the weaknesses identified.

Explanation of Recommendations and Assurance Levels

Classification of Recommendations

Each recommendation is classified as follows:

Fundamental – A recommendation, often requiring immediate action that is key to maintaining an appropriate control environment and thereby avoiding exposure to a significant risk to the achievement of the objectives of the system, process, or location under review.

Significant – A recommendation requiring action that is necessary to improve the control environment and thereby avoid exposure to a risk to the achievement of the objectives of the system, process, or location under review.

Merits Attention – A recommendation where action is advised to enhance control or improve operational efficiency.

Assurance Level

The number and classification of recommendations determines the opinion on the level of assurance derived from the audit as follows:

Assurance Level	Recommendation Classification		
	Fundamental	Significant	Merits Attention
Substantial	There are no fundamental recommendations	There are no more than one significant recommendation	There are no more than 5 merits attention recommendations.
Adequate	There are no fundamental recommendations	There are 2 – 4 significant recommendations	There are 6 – 10 merits attention recommendations
Limited	There is 1 or more fundamental recommendations	There are more than 4 significant recommendations	There are more than 10 merits attention recommendations
No Assurance	The number of fundamental recommendations made reflects an unacceptable control environment	N/A	N/A

The opinion reflects both the adequacy of the control arrangements and the extent to which they are applied as follows:

Assurance Level	Control Adequacy	Control Application
Substantial	A robust framework of all key controls exists that are likely to ensure that objectives will be achieved.	Controls are applied continuously or with only minor lapses.
Adequate	A sufficient framework of key controls exists that are likely to result in objectives being achieved but the overall control framework could be stronger.	Controls are applied but with some lapses.
Limited	Risk exists of objectives not being achieved due to the absence of a number of key controls in the system.	Significant breakdown in the application of a number of key and / or controls.
No Assurance	Significant risk exists of objectives not being achieved due to the absence of key controls in the system.	Serious breakdown in the application of key controls.

1. SUMMARY

This report contains details of work completed during the second quarter of 2024/25, covering the current Plan approved by the Committee at the start of the year.

Each audit produced a positive assurance opinion, albeit that several recommendations have been agreed to strengthen the control environment.

2. SPECIAL INVESTIGATIONS & REVIEWS

None during this period.

3. KEY FINANCIAL SYSTEMS & RISKS

System	Findings	Audit Opinion
Director of Finance & Procurement		
Accounts Payable	An adequate and effective system of controls is in place to support the Accounts Payable system.	Substantial Assurance

4. OTHER FINANCIAL SYSTEMS & RISKS

System	Findings	Audit Opinion
Director of Finance & Procurement		
Readiness for the Procurement Act 2023	<p>Based on the original implementation date of 28 October 2024, the Procurement Team have carried out the necessary steps to ensure they are as prepared as they can be based on the information available. Blue Light commercial recently issued a readiness checklist which when reviewed provides an additional level of assurance that all necessary aspects have been considered in the run up to implementation. There has been appropriate oversight with briefings and presentations to senior management and at Board level.</p> <p>Learning and development has already taken place, and the new Regulations will necessitate changes to the Contract Procedure Rules (as well as the process documentation/templates), but these changes will be minor and will be carried out prior to the go-live date under the delegated powers of the Director of Finance & Procurement. The delay in the implementation date announced by the Government during the audit, will allow more time for the external systems to be developed by the Government and the supplier of the In-Tend e-tendering platform to smooth the transition to the new Regulations in February 2025.</p>	Substantial Assurance
National Fraud Initiative 2024/25	Work has commenced to validate the data from the Payroll and Account Payments systems prior to submission for matching with that of other public sector bodies by the Cabinet Office. Exception reports will be ready for review in December,	
Director of Service Delivery		
Efficiency & Productivity Plan	Audit in Progress	

35. **LOCATION & DEPARTMENT AUDITS**

None during this period.

6. **BUSINESS RISK AUDITS**

This category of audits reflects the Audit Strategy to incorporate coverage of the controls and management actions to respond to the key risks to the Authority’s objectives as codified in the Corporate Risk Matrix.

Business Risk	Findings	Audit Opinion
Director of Finance & Procurement		
Counter Fraud & Corruption	<p>Confirmation of verbal update provided to the last meeting.</p> <p>Overall, the Authority’s arrangements are sufficient and management controls appear to be operating efficiently both given the absence of any fraud identified and as assessed against the CIPFA Code’s five key principles (acknowledge responsibility, identify risks, develop a strategy, provide resources and take action). However, the Authority is as at risk of generic fraud and corruption as any other large organisation, especially in relation to procurement, supplier payments and regulation and enforcement work. Recommendations were agreed to strengthen the current measures and processes including examples of other Fire & Rescue Authorities best practice, in particular to:</p> <ul style="list-style-type: none"> • undertake targeted employee fraud awareness training and communications • implement fraud risk assessments • inclusion and adaptation of the Fighting Fraud and Corruption Locally checklist • enhance transparency through publicising annual counter fraud work and an annual fraud position. 	<p>Adequate Assurance</p>

7. FOLLOW UP AUDITS

Any audits that result in a less than adequate assurance opinion are followed up usually within six months, depending upon the timescale for implementing the agreed recommendations. Additionally, a sample of other audits is followed up periodically too.

None during this period.

8. REVIEW OF KEY RECOMMENDATIONS & EXTENSIONS OF TIME TO IMPLEMENT

No key recommendations were outstanding during this period.

9. ADVICE, CONSULTANCY & OTHER WORK

Internal Audit has been commissioned to provide assurance, oversight and challenge to the FSHQ Programme Board. Terms of reference has been agreed to review progress at each of the key milestones on a rolling basis to enable any timely remediation, particularly with external contractors. This role is being performed through participation in the Finance Board that meets on a monthly basis, which is chaired by the Director of Finance & Procurement / Director of Service Support. An audit is about to commence as part of the process to agree the final account with the main contractor and provide assurance that the scheme has been provided in accordance with the contract and represents value of money.

10. AUDIT PLAN 2024/25 DELIVERY

Performance Indicators	23/24 Actual	24/25 Target	24/25 Actual
Audits completed within the planned time allowance	90%	80%	100%
Draft reports issued within 10 days of fieldwork completion	100%	90%	100%
Client satisfaction in post audit questionnaires	90%	90%	n/a
Chargeable audit days	145	160	55
QA compliance sample checks – % pass	100	100	100
Planned Audits Completed	11	12	4
Planned Audits in Progress	0		2
Planned Audits Postponed	2		1
Unplanned Work requested by Management Board Completed	2		0
Unplanned Work in Progress	0		0

West Yorkshire Fire & Rescue Service Audit Progress Report and Sector Update

Year ending 31 March 2024

16 October 2024



Contents

Section	Page
1. Audit & Progress Update	3
2. 2023-24 audit: expected timings	5
3. 2023- 24 Audit Backstop Letter to the Chair of Audit Committee	6
4. Audit opinions signed off	9

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1. Audit & Progress Update

2022-23 Accounts audit – impact of the expected ‘backstopped’ opinion

In September, we were informed by the Director of Finance and Procurement of your predecessor auditor’s (Deloitte LLP) intention not to undertake a full ISA(UK) compliant audit on your 2022-23 accounts and issue a ‘backstop’ opinion. As a result, your 2022-23 accounts will have some form of qualified / disclaimed audit opinion, to be issued by Deloitte LLP by 13 December 2024 – the backstop date for 2022-23 accounts. This form of opinion on the 2022-23 accounts will have ongoing implications for your 2023-24 accounts opinion, and likely for future years beyond.

For more information on the backstop dates, background to this issue and our letter to the Chair of the Audit Committee, please see pages 6-8. The letter to the Chair details the potential impact on your 2023-24 financial statement audit as a result of this qualified / disclaimed audit opinion on your 2022-23 financial statements.

The backstop date for your 2023-24 draft financial statements audit is 28 February 2025. The impact and subsequent consequences of a qualified / disclaimed audit opinion on your 2022-23 financial statements will have an impact on our first-year audit of your 2023-24 draft accounts. As a result, it is very likely that we will not be able to issue an unqualified (“clean”) audit opinion on your 2023-24 financial statements. This is mainly due to lack of audit assurances regarding the opening balances as at 1 April 2023 and the time constraints around the backstop date which was brought forward by three months from the initial planned date of 31 May 2025 to the updated date of 28 February 2025.

We will continue to discuss and liaise with your Director of Finance and Procurement and senior finance team on the implications of the audit backstops in December 2024 and February 2025 on the 2023-24 accounts.

2023-24 Financial Statement Audit – Audit Commencement & Progress to Date

Our 2023-24 audit fieldwork commenced in early October and we have a fully resourced audit team to deliver the accounts audit work. The 2023-24 accounts backstop date has been set at 28 February 2025, which requires us to have concluded the audit and issued the audit opinion by that date (there is no backstop date +1).

Based on the expectation that the prior year accounts opinion is to be disclaimed by our predecessors, we recognise the end of February 2025 to be an ambitious target date to conclude the audit but it is our intention to continue to resource the audit well and closely work with your finance team over the coming months – with the aim to complete as many audit areas as possible, undertaking work and reporting on all areas of the financial statements, if time permits. We would ask Committee members to recognise that this resourcing position represents an improvement on prior years and we are looking forward to reporting our Audit Findings (ISA260) Report to Audit Committee at the additional meeting which is scheduled on 27 February 2025.

We note that some additional audit time is required on opening balances during the 2023-24 audit fieldwork, and it should be expected that our 2023-24 accounts opinion will entail a number of qualifications in respect of opening balances, which will be carried forward and the impact of which may continue to be reported for several years thereafter.

In other words, as a result of the 2022-23 audit being ‘backstopped’, an unqualified ‘clean’ audit opinion will not be possible to achieve for a number of years – it is important that Members are aware of this. We will work with finance colleagues to try to get back to a clean opinion on your accounts as soon as possible.

1. Audit & Progress Update

2023-24 Value for Money arrangements audit work

Under the 2020 Audit Code of Practice, we are required to undertake sufficient work to satisfy ourselves that the Authority “has made proper arrangements for securing economy, efficiency and effectiveness in their use of resources”.

Our initial risk assessment will build on our understanding of your arrangements, taking into account any findings from previous work on value for money. We set out our initial risk assessment against the three following reporting criteria:

- **Financial sustainability:** how the body plans and manages its resources to ensure it can continue to deliver its services;
- **Governance:** how the body ensures that it makes informed decisions and properly manages its risks; and
- **Improving economy, efficiency and effectiveness:** how the body uses information about its costs and performance to improve the way it manages and delivers its services.

Since our Audit Plan dated 18 April 2024, which was presented to the Audit Committee on 26 April, we have continued our VFM planning risk assessment procedures. Whilst we currently do not have our predecessor’s VFM Reports from previous years to use as an informed starting point, we have now completed our initial planning VFM risk assessment and there are no areas of significant weakness noted to date. We will update our VFM planning work accordingly once we have considered our predecessor’s VFM Report to be produced by 13 December 2024.

Our specialist value for money team has now commenced its work to report on your 2023-24 arrangements in place in respect of securing economy, efficiency and effectiveness in your use of resources. We have held an introductory meeting with Senior Management to set out the document requirements to support us to complete this work and also made a number of requests for evidence to be shared with the GT team. We are expecting to maintain a close dialogue with officers in the coming months with the aim to prepare a draft report for discussion with officers in December and present the final Auditor’s Annual Report on VFM arrangements at Audit Committee on 7 February 2025.

Client liaison meetings

We continue to meet with your Chief Fire Officer and Director of Finance and Procurement to discuss national sector developments, your financial performance and the recent His Majesty's Inspectorate of Constabulary and Fire & Rescue Services inspection including findings arising – we will comment on the outcome in more detail in our Value for Money Report. As part of our quarterly liaison meetings, we continue to be in discussions with finance staff regarding emerging developments both nationally and locally that are expected to impact you.

2. 2023-24 audit: expected timings

Financial Statement 2023-24 Audit – Timings

The backstop date has been set at 13 December 2024 for periods ending 31 March 2023 and earlier. We are expecting your predecessor auditor to publish a disclaimed audit opinion by that date. As noted previously, our 2023-24 audit fieldwork has now commenced and we are mindful of the next accounts backstop date, relevant for the year ending 31 March 2024, which has been set at 28 February 2025. As such, there is a requirement for us to conclude our work on the 2023-24 accounts audit and issue an audit opinion by end of February 2025. This opinion is expected to entail a number of qualifications in respect of opening balances, which will be carried forward and the impact of which may continue to be reported for several years thereafter.

2023-24 Deliverables

	Planned Date	Status
<p>Accounts Audit Plan:</p> <p>We are required to issue a detailed accounts Audit Plan to the Audit Committee setting out our proposed approach in order to give our opinion on the 2023-24 financial statements, and our consideration of your value for money arrangements.</p>	April 2024	Complete and reported to the Audit Committee on 26 April 2024.
<p>Auditor’s Annual Report on WYFRS value for money arrangements:</p> <p>The key output from local audit work on arrangements to secure VFM is an annual commentary on arrangements, which will be published as part of the Auditor’s Annual Report (AAR). The AAR will be taken to the 7 February 2025 Audit Committee.</p>	7 February 2025	Not due yet
<p>Audit Findings [ISA260] Report on the 2023-24 financial statements:</p> <p>In light of the need to conclude our audit fieldwork and report our findings prior to the 28 February 2025 backstop date, the Audit Findings [ISA260] Report is now expected to be reported to the additional 27 February 2025 Audit Committee.</p>	27 February 2025	Not due yet
<p>Auditors Report</p> <p>This is our signed opinion on your financial statements, narrative report and annual governance statement. Under the terms of the backstop legislation, it has to be issued by 28 February 2025.</p>	By 28 February 2025	Not due yet

3. Audit Backstop letter to the Chair of Audit

Councillor Karen Renshaw
Chair of Audit Committee
West Yorkshire Fire and Rescue Service
Oakroyd Hall
Bradford Road
Birkenshaw
Bradford
BD11 2DY

Dear Cllr Renshaw

West Yorkshire Fire and Rescue Service: An update on the application of the local authority backstop

On 30 July 2024, the Minister of State for Local Government and English Devolution, Jim McMahon OBE, provided the following written statement to Parliament Written statements - Written questions, answers and statements - UK Parliament This confirmed the government's intention to introduce a backstop date for English local authority audits up to 2022-23 of 13 December 2024. A backstop date for 2023-24 is proposed of 28 February 2025.

In this letter, I set out more details of the approach Grant Thornton plans to take in respect of the backstop, and how this is likely to impact the Council. I should be happy to discuss this further including at the next Audit Committee.

Applying the backstop for years up to 2022-23

Grant Thornton have taken over as your auditor from financial year 2023-24. We understand that your previous auditor (Deloitte LLP) has indicated that a full audit under ISA(UK) cannot be completed by 13 December 2024. Our understanding is that Deloitte LLP intends to issue a backstop audit opinion in respect of your financial statements for the year ended 31 March 2023. Please do liaise with Deloitte LLP to ensure that you have agreed with them the next steps.

The recovery period: 2023-24 and onwards

The government has set out its intention that from 2023-24, auditors should work with local authorities to begin the process of recovery. A backstop date for 2023-24 has been proposed of 28 February 2025, and a date for 2024-25 audits of 27 February 2026.

The fact that your previous audit (2022-23) is expected to be disclaimed by your previous auditor (Deloitte LLP) brings with it a number of challenges. Not least the fact that we will not have assurance over the opening balances in the financial statements for 2023-24. In addition, there are possible risks that the allocation of funds between different reserves could be misstated, and also that prior year errors in areas such as the Minimum Revenue Provision could have gone undetected.

3. Audit Backstop letter to the Chair of Audit

A further challenge is that property valuations are undertaken on a five-year cyclical basis, and any review of asset valuations in 2023-24 will therefore only be covering a small percentage of the overall asset portfolio.

Our intention is that over time we will re-build assurance in respect of prior years. The NAO and FRC are currently working on guidance to support auditors, and we will update you as and when this is received.

In the meantime, recognising that the next backstop date is set for 28 February 2025, our intention is to prioritise (amongst other things) the following areas in our 2023-24 accounts audit commencing in late October:

- Risk assessment and evaluation of the control environment for 2023-24, including ISA 315 assessment
- Audit of closing balances as at 31 March 2024
- Audit of income and expenditure and movements within financial year 2023-24 and associated cut off testing
- Testing of journals within 2023-24
- Testing of Movement of Reserves statements and other primary statements (within the constraints that we will not have opening balance assurance)
- Financial statements disclosure
- Recognising the sensitivity of cash, we propose to look at the opening cash position as at 1 April 2023.

Our current aim is to be able to complete the above work by 28 February 2025. We will provide an Audit Findings (ISA260) Report to those charged with governance setting out the findings from our work and any key outcomes. We will also conclude on our 2023-24 Value for Money work, which we aim to complete by January 2025.

At this stage, given the inherent challenges outlined above, we consider that it is unlikely to be possible to undertake sufficient audit work under ISA(UK) by 28 February 2025 that would enable us to regain full assurance on opening balances.

The consequence of this is that there is a strong possibility audit year 2023-24 will be disclaimed in respect of opening balances and asset valuations. We are working with the NAO and FRC to identify the best way to regain full assurance and return to a 'clean' unqualified audit opinion as quickly as possible over the coming years.

We will keep you updated on the progress of our work. I am pleased that an additional Audit Committee date has been added on 27 February 2025 in advance of the 2023-24 backstop date of 28 February 2025. We intend to present our ISA260 Audit Findings Report to this Committee, which will summarise our work on your 2023-24 accounts. Our 2023-24 VFM Report is expected to be presented to the Audit Committee on 7 February.

3. Audit Backstop letter to the Chair of Audit

Looking ahead

We recognise these are unusual and difficult times for all authorities that will be subject to the backstop. We believe that public confidence is best enabled by returning to a position of timely audit reporting and clean opinions as soon as possible. We will work actively with you and others in the sector to do our best to achieve this.

Yours sincerely

Gareth

Gareth Mills
Key Audit Partner and Engagement Lead for West Yorkshire Fire and Rescue Service

Cc: Alison Wood, Director of Finance and Procurement

4. Audit opinions signed off

Audit year	Grant Thornton audits signed	Other firms audits signed
	Position as at September 2024 (%)	Position as at September 2024 (%)
2022-23	72	20
2021-22	82	51
2020-21	93	82

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West Yorkshire Fire and Rescue Service

Planning report to the Audit Committee on the 2022/23 audit – October 2024

46 Contents

01 Planning report

Impact of the backstop provisions	3
Responsibilities of the Authority	5
Overview of planned statement of accounts procedures	7
Materiality	11
Value for Money arrangements	12
Purpose of our report and responsibility statement	13

02 Appendices

Minimum procedures expected of the Authority prior to work on the statement of accounts	15
Our other responsibilities explained	16
Independence and fees	18

Impact⁴⁷ of the backstop provisions

The Government has announced a legislative backstop date of 13 December 2024

This report sets out how the accounts and audit process will operate for West Yorkshire Fire and Rescue Service (“the Authority”) for the financial year 2022/23, in accordance with the “backstop” provisions that the Ministry for Housing, Communities and Local Government (“MHCLG”) and the National Audit Office (“NAO”) have announced and are in the process of enacting. Although Parliamentary processes mean these provisions are not yet published in their final form, and the effective date of legislation when opinions can be issued has not yet been confirmed, we have set out our understanding of their impact and the plan for the accounts and audit processes required to be completed before or at the latest 13 December 2024.

Impact of the backstop provisions

Under the backstop provisions, local authorities will be required to publish their statement of accounts and audit report by the backstop date. For financial years up to 31 March 2023, this will be 13 December 2024.

Due to the time available to complete the audit of the Authority for the financial year 2022/23, it will not be possible to complete all audit work required under auditing standards before that date.

Under auditing standards, and as envisaged in the backstop proposals, we expect that we will need to include in our audit report a disclaimer of opinion for the 31 March 2023 statement of accounts. This is because we will be unable to obtain sufficient appropriate audit evidence by the backstop date, and that the areas affected would be so material and so pervasive that we would be unable to form a view as to whether the statement of accounts give a true and fair view. Our audit report will state that this disclaimer of opinion is due to the backstop provisions.

Actions required of the Authority

The backstop provisions do not affect the responsibilities of the Authority for the preparation, publication and approval of the statement of accounts. Auditors are only able to provide an audit report, even if modified or disclaimed, on a set of accounts which have been certified by the Section 151 Officer, subject to the statutory 30 working day inspection period and approved as final by those charged with governance.

The Authority has already published the draft statement of accounts and has completed the public inspection period. As detailed on page 6, the published statement of accounts may need to be updated for any known errors in the draft 2022/23 statement of accounts if identified. These matters will need to be addressed before we can perform our procedures set out in this planning report.

Impact of the backstop provisions (continued)

Impact upon our audit procedures

Actions required by the auditor

There are three principal responsibilities of a local authority auditor:

1. The audit of the Authority's Financial Statements;
2. Work in respect of the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources ("Value for Money"); and
3. Consideration of any objections raised by local electors.

Our understanding is that, under the backstop provisions, the auditor will need to complete their consideration of any objections, which may be material to the statement of accounts, and either complete their work in respect of Value for Money arrangements, or determine that any remaining work will not have a material impact on the statement of accounts, prior to issuing their audit opinion (even if they have been unable to complete their financial statement audit).

We have set out on pages 7 to 10 our planned procedures in respect of the statement of accounts audit, and on page 12 in respect of our Value for Money responsibilities.

We have not received any objections from local electors, and therefore no work is required in relation to objections.

We will communicate our findings from our work to the Audit Committee.

If we identify any misstatements or disclosure deficiencies from our procedures, we will communicate these to management, and will include any uncorrected items in our final report to the Audit Committee. If there are any known material misstatements, then we would expect these to be corrected in the final statement of accounts. If we are aware of any material uncorrected misstatements, we will need to include details of these misstatements in our audit opinion, in addition to our disclaimer of opinion.

We will also issue an Auditor's Annual Report, including our Value for Money commentary, covering our 2022/23 audit.

Interaction with the incoming auditor and the 2023/24 accounts and audit process

The Authority published its draft 2023/24 statement of accounts for inspection on 31 May 2024 in line with the required publication date of 31 May 2024.

We will co-operate with Grant Thornton, your appointed auditor for 2023/24 onwards, in the handover of the audit of the Authority.

Responsibilities of the Authority⁴⁹

The Authority remains responsible for the preparation, publication and approval of the statement of accounts

Responsibilities of the Authority

The Authority is responsible for ensuring that there is an appropriate internal control environment that enables the preparation of statement of accounts that are free from material misstatement, whether due to fraud or error.

Prior to publication of the final signed statement of accounts, the Authority needs to have:

- Prepared the statement of accounts (including within them the financial statements);
- Completed internal reviews and other procedures required as part of the Authority's internal controls over financial reporting (with recommended minimum checks detailed on page 15);
- Published the draft statement of accounts for public inspection;
- Completed the 30 working day public inspection period;
- Amended the draft statement of accounts for any material matters identified or which the Authority considers requires correction; and
- Approved the statement of accounts.

The table on the next page summarises the status of preparation and publication for inspection of the statement of accounts for 2022/23.

The Authority remains responsible for preparation of a statement of accounts that complies with the requirements of the CIPFA Code of Practice on Local Authority Accounting and which gives a true and fair view. If misstatements, disclosure deficiencies, or other issues are identified in the draft financial statements, these will potentially require investigation and correction by management before approval of the final financial statements, and therefore any issues will need to be considered and addressed on a timely basis to achieve the planned timetable to the backstop date.

50 Responsibilities of the Authority (continued)

The table below summarises the status of preparation and publication for inspection of the open years of account:

2022/23	
Draft accounts prepared	Yes
Draft accounts consistent with the prior year audited accounts	Yes
Other known issues with draft of accounts	No
Updated draft required before Deloitte can begin audit procedures	No
Publication and inspection process	
Accounts published for public inspection	Yes
Public inspection period completed	Yes
Objections received	No

MHCLG has stated that they expect Authorities have sufficient internal controls and processes to provide assurance to the Section 151 Officer that the statement of accounts present a true and fair view and enable approval of the statement of accounts. The Audit Committee may wish to receive a paper from management on the assurances in place including over significant estimates and judgements and how previous control deficiencies have been addressed and considered in the preparation process of the statement of accounts as part of the approval of the final statement of accounts.

51 Overview of planned statement of accounts procedures

Overview of planned procedures

Due to the time available to complete the audit of the Authority for the financial year 2022/23, it will not be possible to complete all audit work required under auditing standards before that date. We have set out in the table below an overview of the key aspects of the work that we plan to complete:

Area	Planned procedures
Initial planning activities	<p>We have completed our overall assessment of engagement risk, which will also inform our planned Value for Money procedures.</p> <p>We have performed our engagement acceptance and continuance procedures, including in respect of independence.</p> <p>We have determined materiality for the audit, as detailed on page 11.</p>
Risk assessment procedures, including understanding of the Authority and its environment, and of internal control.	<p>We have an existing understanding of the Authority and its environment, and of its internal control, from previous years' audits.</p> <p>For 2022/23, there is insufficient time prior to the backstop date to complete the audit testing required to respond to identified risks of material misstatement. We therefore have not completed, nor plan to complete, all risk assessment procedures as required by ISAs (UK).</p> <p>As part of our procedures on the statement of accounts (discussed on the next page), we will perform overall analytical procedures on the draft financial statements.</p>
Fraud enquiries	<p>We plan to complete the fraud inquiries required under ISA (UK) 240, as detailed on page 16 and 17.</p>
Overall audit procedures that also impact upon our Value for Money procedures	<p>There are a number of areas of audit procedures which also inform our Value for Money work. We will complete procedures in these areas including:</p> <ul style="list-style-type: none">• Review of minutes of the Authority and its principal committees; and• Review of the work of internal audit.

52 Overview of planned statement of accounts procedures (continued)

Area	Planned procedures
Significant risks	<p>We have not completed the risk assessment procedures required by the ISAs to identify any significant risks for the 2022/23 statement of accounts, and as noted on the previous page do not anticipate doing so as there will not be sufficient time to complete the audit testing required to respond to identified risks of material misstatement.</p> <p>The significant risks we identified in respect of the 2021/22 audit, and which the Audit Committee may wish to consider the internal assurances in place in respect of the 2022/23 statement of accounts, were:</p> <ul style="list-style-type: none">• Management override of controls (a presumed risk for all audits);• Completeness of expenditure; and• Valuation of property assets. <p>We rebutted the presumed risk of fraud in revenue recognition for 2021/22, but have not determined whether this would be a risk for subsequent years.</p>
Testing of account balances, classes of transactions, and disclosures	<p>We do not plan to perform our audit testing of underlying balances, transactions or disclosures. As noted above, there is not sufficient time to complete this work before the backstop date to be able to form an audit opinion.</p>
Compliance with laws and regulations	<p>We will inquire of management and those charged with governance whether the Authority is in compliance with applicable laws and regulations.</p> <p>We will inspect any correspondence with regulators.</p>

53 Overview of planned statement of accounts procedures (continued)

Area	Planned procedures
Statement of accounts	<p>We will obtain an understanding of management’s process for the preparation of the statement of accounts, including any updates to the originally published accounts necessary for findings from previous audits.</p> <p>We will review the draft statement of accounts, including performing overall analytical procedures.</p> <p>We will agree the primary statements (comprehensive income and expenditure statement, balance sheet, statement of cashflows, and movement in reserves statement) and the collection fund to supporting accounting records.</p> <p>We will agree the opening balances and comparative figures to the prior year statement of accounts.</p> <p>We will perform a “call and cast” of the statement of accounts for internal consistency and arithmetic accuracy.</p> <p>We will review the statement of accounts against the requirements of the CIPFA disclosure checklist and International Financial Reporting Standards.</p> <p>If we identify any apparent errors, omissions, or inconsistencies that are not clearly trivial, we will discuss these with management and request correction of identified misstatements (including disclosure deficiencies).</p> <p>We will report uncorrected misstatements, or corrected misstatements that we consider to be significant, to the Audit Committee.</p>
Evaluation of misstatements	<p>We will evaluate any misstatements and disclosure deficiencies identified, and consider whether any uncorrected items are individually or in aggregate material to the statement of accounts.</p>
Annual Governance Statement	<p>We will review the Authority’s Annual Governance Statement to consider whether it is misleading or inconsistent with other information known to us from our audit work, including from our Value for Money procedures.</p>

54 Overview of planned statement of accounts procedures (continued)

Area	Planned procedures
Internal control findings	<p>We will not be performing our usual procedures to understand the Authority's internal controls, and will be not be performing our audit testing of balances, which are typically how we identify control findings. However, if we identify any matters through our planned procedures, we will communicate them to management and the Audit Committee, in accordance with ISA (UK) 265.</p> <p>We have reported a number of control deficiencies and recommendations to the Authority from our previous audits, most recently in our report of 4 July 2024 on the 2021/22 audit. Given the extent of planned procedures, we will not be evaluating whether management have implemented their responses to these recommendations. The Audit Committee may wish to receive an update from management on progress against our previous recommendations as part of their approval of the financial statements.</p>
Subsequent events	<p>We will inquire of management whether there are any subsequent events that affect the 2022/23 statement of accounts, and if so whether and how they have been reflected in the statement of accounts.</p>
Reporting to those charged with governance	<p>We have included in this planning report those matters which we are required to report to you under auditing standards.</p> <p>We will include in our final report our findings from the procedures performed, and any other matters we consider we are required to report to the Audit Committee.</p> <p>As we will not complete our usual audit procedures, we do not anticipate we will form a view on significant qualitative aspects of the Authority's accounting practices (including accounting policies, accounting estimates and statement of account disclosures), and so will not report to you in respect of these matters.</p>
Duties as public auditor	<p>No objections have been received in respect of the 2022/23 statement of accounts. We will consider whether any matters are identified through our audit requiring the exercise of any of our other audit powers under the Local Audit and Accountability Act 2014.</p>

Materiality⁵⁵

Our approach to materiality

Determination of materiality

- Although the extent of planned procedures does not include testing of balances, we are required to determine materiality for the purposes of evaluation of any misstatements identified.

Basis of our materiality benchmark

- Based on our professional judgement, the requirement of auditing standards and the financial measures most relevant to users of the statement of accounts, the audit partner has determined materiality for the Authority as £2,443k for the 2022/23 audit.
- We have used 2% of gross expenditure as stated in the published unaudited statement of accounts as the benchmark for determining materiality. This is in line with the previous years audit.

Reporting to those charged with governance

- We will report to you all misstatements found in excess of £122k.
- We will report to you misstatements below this threshold if we consider them to be material by nature.

Value⁵⁶ for Money arrangements

Any significant weaknesses will be included in our audit report. Our VfM commentary will be reported in our Auditor's Annual Report

Value for Money requirements

We are required to consider the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. Under the revised requirements of the Code of Audit Practice and related Auditor Guidance Note 03 ('AGN03'), we are required to:

- Perform work to understand the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources. Under the requirements applicable for the backstop period, our work is by reference to two reporting criteria (financial sustainability and governance). The reporting criterion of improving economy, efficiency and effectiveness is removed for audits up to and including 2022/23 under the backstop proposals;
 - Undertake a risk assessment to identify whether there are any risks of significant weaknesses in the Authority's arrangements;
 - If any risks of significant weaknesses are identified, perform procedures to determine whether there is in fact a significant weakness in arrangements, and if so to make recommendations for improvement;
 - Issue a narrative commentary in the Auditor's Annual Report, setting out the work undertaken in respect of the reporting criteria and our findings, including any explanation needed in respect of judgements or local context for findings. If significant weaknesses are identified, the weaknesses and recommendations will be included in the reporting, together with a follow-up of previous recommendations and whether they have been implemented. Where relevant, we may include reporting on any other matters arising we consider relevant to Value for Money arrangements, which might include emerging risks or issues arising; and
 - Where significant weaknesses are identified, report this by exception within our financial statements audit opinion.
-

Status of our risk assessment and Value for Money procedures

We have not yet completed our risk assessment procedures for the 2022/23 audit or identification of any risks of significant weakness. Our work is planned to be performed in October 2024.

Purpose⁵⁷ of our report and responsibility statement

Our report is designed to establish our respective responsibilities in relation to the audit, and to communicate our audit plan and planned scope. We will update you if there are any significant changes to the audit plan.

This report has been prepared for the Audit Committee and the Authority, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose. Except where required by law or regulation, it should not be made available to any other parties without our prior written consent.

We welcome the opportunity to discuss our report with you and receive your feedback.

Deloitte LLP

57

Newcastle Upon Tyne | 1 October 2024

13

Appendices⁵⁸



59 Minimum procedures expected of the Authority prior to work on the statement of accounts

We have included below a summary of the minimum procedures that we would expect the Authority to undertake prior to the start of any auditor procedures on the statement of accounts. These reflect general good accounting practice and the guidance in CIPFA's "Streamlining the Accounts" publication, which the Authority may wish to adopt in improving its financial reporting and close process for future years.

Overall procedures

Update of the draft financial statements so that comparatives and opening balances align to previous audited accounts, and all expected disclosures included, with documented check that opening balances and comparative figures agree to the previous audited accounts or updated draft of previous year

Completion of the CIPFA Disclosure Checklist and resolution of any issues arising from this

Consistency check of the figures included in the narrative report to the accounts

Documented internal review of the statement of accounts

Documented internal "call and cast" of internal consistency and arithmetic accuracy

Documented check that the values disclosed agree to underlying supporting working papers, which have been appropriately completed and reviewed, with appropriate review of any adjustments between the general ledger and the statement of accounts

Documented analytical review of movements of more than 10% in balances, with an explanation for all of these variances

Consistency checks

Agree the additions in the PPE and other fixed asset notes to the note on capital expenditure and capital financing

Agree the depreciation and impairment charges in the PPE and other fixed asset notes to the capital adjustment account and statutory adjustments notes

Agree the surplus/deficit for the year from the comprehensive income and expenditure statement to the movement in reserves statement, cashflow statement, and expenditure and funding analysis

Check consistency of adjustments between the expenditure and funding analysis, movement in reserves statement, and the adjustment between accounting and funding basis disclosure

Check that the capital financing requirement matches to fixed assets less revaluation reserve and capital adjustment account, or that any differences are understood

Our other responsibilities explained

Fraud responsibilities



Your Responsibilities:

- The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations.



Our responsibilities:

- We are required to obtain representations from your management regarding internal controls, assessment of risk and any known or suspected fraud or misstatement.
- Due to the extent of the audit work that we anticipate can be completed prior to the backstop date, our work will not provide assurance that the financial statements are free from material misstatement, whether caused by fraud or error, which will be reflected in the disclaimer of opinion in our audit report.
- We will communicate to you any other matters related to fraud we identify through our audit that are, in our judgment, relevant to your responsibilities.

Fraud Characteristics:



- Misstatements in the financial statements can arise from either fraud or error. The distinguishing factor between fraud and error is whether the underlying action that results in the misstatement of the financial statements is intentional or unintentional.
- Two types of intentional misstatements are relevant to us as auditors – misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets.

61 Our other responsibilities explained (continued)

Fraud responsibilities

We intend to make the following inquiries regarding fraud and non-compliance with laws and regulations:



Management and other personnel:

- Management's assessment of the risk that the statement of accounts may be materially misstated due to fraud, including the nature, extent and frequency of such assessments.
- Management's process for identifying and responding to risks of fraud.
- Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud.
- Management's communication, if any, to employees regarding its views on business practices and ethical behaviour.
- Whether management has knowledge of any actual, suspected or alleged fraud affecting the entity.
- We will also make inquiries of personnel who are expected to deal with allegations of fraud raised by employees or other parties.



Internal audit

- Whether internal audit has knowledge of any actual, suspected or alleged fraud affecting the entity, and to obtain its views about the risks of fraud.

Those charged with governance



- How those charged with governance exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks.
- Whether those charged with governance have knowledge of any actual, suspected or alleged fraud affecting the entity.
- The views of those charged with governance on the most significant fraud risk factors affecting the entity, including those specific to the sector.

62 Independence and fees

As part of our obligations under International Standards on Auditing (UK), we are required to report to you on the matters listed below:

Independence confirmation

We confirm the audit engagement team, and others in the firm as appropriate, Deloitte LLP and, where applicable, all Deloitte network firms are independent of the Authority and will reconfirm our independence and objectivity to the Audit Committee for the year ending 2022/23 in our final report to the Audit Committee.

Fees

Public Sector Audit Appointments Limited (“PSAA”) has set the scale fee as £27,782 for 2022/23. This scale fee has not reflected the actual scope and cost of performing the audit of the Authority, including the additional Value for Money requirements from 2020/21 onwards, and therefore this would have been subject to fee variations if the audit had not been impacted by the backstop provisions. PSAA has not yet published details of how it plans to adjust the scale fee to reflect the actual costs of audits which are affected by the backstop, and so the adjustment that will be made to this scale fee amount is currently unknown.

Non-audit services

In our opinion there are no inconsistencies between the FRC’s Ethical Standard and the Authority’s policy for the supply of non-audit services or any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.

Relationships

We have no other relationships with the Authority, its directors, senior managers and affiliates, and have not supplied any services to other known connected parties.

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