Independent auditor's report to the members of West Midlands Fire and Rescue Authority

In our auditor's report issued on 18th of February 2025, we explained that we could not formally conclude the audit and issue an audit certificate for West Midlands Fire and Rescue Authority ('the Authority') for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had completed the work necessary in relation to consolidation returns, including Whole of Government Accounts (WGA), and until the National Audit Office (NAO) had concluded their work in respect of WGA for the year ended 31 March 2024. The NAO has now concluded their work in respect of WGA for the year ended 31 March 2024 and confirmed that audit certificates that are open in relation to this can be issued. We are therefore satisfied all audit work necessary has been completed.

Opinion on the financial statements

In our auditor's report for the year ended 31 March 2024 issued on 18th of February 2025 we reported that, in our opinion the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2024 and of its expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Report on other legal and regulatory requirements - the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

In our auditor's report for the year ended 31 March 2024 issued on 18th of February 2025 we reported that:

We have nothing to report in respect of whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024, except on 25th of November 2024 we issued two written recommendations in relation to:

- Suspension of the Statutory Officer that did not follow the provisions in the Constitution. We recommended that the Authority should ensure that the pending investigation into the suspension of the Statutory Officer is completed and review revisions made to the Constitution is in line with good governance.
- Appointment of the Senior Officer that did not follow the provisions in the Constitution. We recommended that the Authority should ensure that processes and controls are put in place for the creation and appointment of new roles that align with constitution requirements.

We also identified five further significant weaknesses resulting in key recommendations as follows:

Three significant weaknesses in the Authority's arrangements for employment checks carried out by the authority in relation to initial hire, internal change and seconded employees. We recommended that the Authority:

- Should obtain assurance that the dedicated recruitment team is undertaking relevant preemployment checks for all external recruitment, whether permanent or interim to confirm that the individual has the required experience verified by references and if required by the role, medical clearance, education/qualification certificates and relevant security clearance with evidence retained
- The recruitment team should ensure that for internal promotions pre-employment checks which would apply to external candidates, should be checked to ensure that all eligibility requirements for the role are met, and CVs of candidates are adequately supported by evidence.
- The recruitment team should undertake its own checks of qualifications of staff who are seconded from other organisations, to ensure they have their own assurance that the secondee has all the relevant experience and qualifications that are required for the role, before they start in post.

A significant weakness in relation to the designation of the Statutory Officer in 2023 did not go to the Authority. We recommended that the Authority:

- Ensures that it establishes systems and processes to ensure that specific delegation appointments.
- The recruitment team should be provided with training on the provisions in the constitution regarding the appointment and designation of Statutory Officers.

A significant weakness regarding the postponement of the Audit and Risk Committee. We recommended that the Authority:

- Should ensure postponement of public meetings should be done in line with the Authority's constitution.
- Recommendations made by the Monitoring Officer in their Section 5 report are enacted.

No matters have come to our attention since that date that would have resulted in any additional exception reporting on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

Responsibilities of the Authority

The Authority is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Auditor's responsibilities for the review of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We undertake our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024. This guidance sets out the arrangements that fall within the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Authority plans and manages its resources to ensure it can continue to deliver its services;

- Governance: how the Authority ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

We document our understanding of the arrangements the Authority has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Audit certificate

We certify that we have completed the audit of West Midlands Fire and Rescue Authority for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

Avtar Sohal

Avtar Sohal, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Birmingham

15 August 2025