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

Opinion on the financial statements

In our auditor's report, issued on 26 January 2026, for West Midlands Fire and Rescue Authority (the 'Authority') for the year ended 31 March 2025, we reported an unqualified opinion on the Authority's financial statements.

We explained that we could not formally conclude the audit and issue the audit certificate for the Authority for the year/period 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 the Authority's consolidation returns and received confirmation from the National Audit Office (NAO) that the audit of the Whole of Government Accounts (WGA) is complete for the year ended 31 March 2025. The NAO has now concluded their work in respect of WGA for the year ended 31 March 2025 and confirmed that audit certificates held open in relation to this can be issued. We are therefore satisfied all audit work necessary has been completed.

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 2025.

In our auditor's report for the year ended 31 March 2025 issued on 26 January 2026 we reported that:

e 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 2025 except on 26 January 2026 we identified significant weaknesses in the Authority's arrangements and made key recommendations in relation to

We identified one significant weakness identified in the Authority's arrangements for financial sustainability.

- This was in respect to integrating supporting strategies into financial planning, with the absence of up to date reviewed and approved strategic plans relating to asset management, digital and data, and estates improvement. We recommended that the Authority must ensure that formally approved strategic plans are in place which clearly articulate the Authority's long-term priorities and ensure they integrate key strategies into the financial planning process.

We identified four significant weaknesses in the Authority's arrangements for governance. These were in relation to

- A significant weakness identified in relation to breaches of the Constitution and prolonged uncertainty over the Statutory Officer's position. We recommended that the Authority must ensure that going forward, all members and officers adhere to governance and oversight arrangements to ensure that all decisions and processes are timely, transparent, and fully compliant with Constitutional requirements, thereby preventing any recurrence of the failures seen in 2024 and 2025.
- A significant weakness identified in relation to embedding cultural change. We recommended that the Authority must ensure cultural change is fully embedded within governance improvements. To achieve this, it should develop a dedicated Cultural Change Plan with measurable actions, timelines, and accountability mechanisms. This plan should address organisational values, behaviours, and psychological safety, and be informed by staff engagement, as well as recommendations from the independent person's reports and other external reviews which included provision of additional training to ensure that policies and procedures are consistently applied when implementing suspensions, conducting investigations, and managing disciplinary processes and to allow for senior officers to feel both psychologically safe to speak up, and challenge actions that possibly breach the Constitution

- A significant weakness identified in relation to the ‘golden triangle. We recommended the Authority should take proactive steps to embed resilience in the golden triangle. This includes formalising collaboration protocols, clarifying roles and escalation routes, and introducing structured support mechanisms such as facilitated dialogue or mediation. The Authority should consider whether all statutory officers should be members of the senior leadership team. These measures are essential to ensure statutory officers can operate collectively and effectively, safeguarding governance integrity and organisational stability.
- A significant weakness identified in relation to pre-employment checks. We recommended that the Authority must formally review the Areas for Consideration identified in the Organisational Assurance Review and implement robust, documented processes for all pre-employment checks. This should include clear accountability, escalation routes, and regular reporting to the Authority for assurance.

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 2025.

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 2025** 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 S Sohal, Key Audit Partner

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

Birmingham

24 July 2026