Staffordshire Commissioner Fire and Rescue Authority

DRAFT Audit Findings Report

Year ended 31 March 2026

September 2026

Contents

Your key team members

Bethany Hincks
Key Audit Partner
Bethany.Hincks@azets.co.uk

Azola Dudula
Manager
Azola.Dudula@azets.co.uk

Amal Pervaiz
In-Charge auditor
Amal.Pervaiz@azets.co.uk

Appendices

Additional documents presented

Draft letter of management representations

Draft audit report (opinion)

Purpose of this report

This report highlights the significant findings arising from the audit. We are responsible for performing the audit in accordance with International Standards on Auditing (UK), and the National Audit Office Code of Audit Practice and associated Auditor Guidance Notes.

Our audit is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Joint Audit and Risk Committee. Under the Code of Audit Practice, we are also required to consider the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources and to report any significant weaknesses we identify. However, our audit is not designed to test all internal controls or identify all areas of control weakness. As such, our work cannot be relied upon to disclose all errors or other irregularities, or to include all possible improvements in internal control that a more extensive examination might identify.

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. As auditors, we obtain reasonable, but not absolute, assurance that the financial statements, as a whole, are free from material misstatement, whether caused by fraud or error.

Executive summary

Executive summary

This section summarises, for the benefit of Those Charged with Governance, the status of our audit of Staffordshire Commissioner Fire and Rescue Authority for the year ending 31 March 2026 and the key findings and other matters arising from our audit.

Financial Statements

Our audit work is nearing completion. To date we have not identified any adjustments to the financial statements which impact your reported financial outturn. However, we have identified several disclosure amendments and raised recommendations for management as a result of our work performed in General Information Technology Controls. We also identified a technical accounting matter relating to the prior-year implementation of IFRS 16 for PFI arrangements, which management is currently assessing and addressing.

The quality of the accounts and evidence provided was good. Management have been responsive and helpful in facilitating the audit which has enabled us to progress the majority of our work in an efficient timescale. The status of our work is set out on page 5.

Our audit approach has been based on gaining a thorough understanding of the Authority control environment and has been risk based. This included:

- An evaluation of the Authority internal control environment, including the IT systems and controls; and
- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to our key audit risks.

Changes since issuing the audit plan

We have amended our audit plan as formally presented to you on 19 March 2026. This has resulted in:

- A change to our performance materiality threshold from 80% to 75% which is detailed on page 10; and
- Identification of an additional significant risk in relation to the implementation of IFRS16 on the authority's PFI arrangements. Details of this additional risk can be found in the section entitled "Key audit findings". Our work in this area is still on going at the time of this report.

Management has agreed to amend the accounts for all adjustments identified during the audit. The Joint Audit and Risk Committee is asked to confirm its agreement to management proposals to amend the financial statements for the unadjusted misstatements.

Subject to the satisfactory resolution of the matters set out on page 5, we anticipate issuing an unmodified audit opinion. We anticipate concluding that the other information included in the statement of accounts is consistent with our knowledge of the Authority and the financial statements we have audited.

Under International Standards on Auditing (UK) and the National Audit Office (NAO) Code of Audit Practice 2024, we are required to report whether, in our opinion:

- The financial statements give a true and fair view of the Authority financial position and income and expenditure for the period; and
- The Authority financial statements have been properly prepared in accordance with the CIPFA/ LASAAC Code of Practice on Local Authority Accounting in the UK (the 'CIPFA Code) 2025/26 and the Local Audit and Accountability Act 2014.

We are also required to report on whether the other information included in the Statement of Accounts (including the Narrative Report and Annual Governance Statement) is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Executive summary

Financial Statements: outstanding matters

As at the date of writing this report we are awaiting receipt of the following information from the authority / third parties to enable us to complete our work:

- Pension letter from the Staffordshire Pension Fund Auditors KPMG;
- Assurance over the control environment at West Yorkshire Pension Fund in relation to Fire fighter Pension; and
- Right of use asset completeness testing sample

We are finalising our work in the following areas, where information was only provided to audit a few days prior to the drafting of this report:

- Review of management's assessment and proposed amendments relating to the application of IFRS 16 to PFI arrangements, including ongoing discussions to confirm the appropriate accounting treatment and any resulting amendments to the financial statements;
- Land and building GIA measurements evidence; and
- Continuation and completion of manager and engagement leader reviews.

At the completion of the audit, following the Joint Audit and Risk Committee, we are required to undertake the following procedures:

- Final senior reviews and engagement lead 'stand back' review of the file;
- Receipt and review of the management representation letter;
- Receipt and review of the final, amended statement of accounts, narrative report and annual governance statement, appropriately signed and dated;
- Response from management regarding subsequent events up to the date of the opinion;
- Submission of our Whole of Government Accounts (WGA) return to the National Audit Office (NAO).

Subject to the satisfactory resolution of the above matters, we anticipate issuing an unmodified audit opinion.

Executive summary

Value for money

Our audit work is nearing completion. We have not identified any significant weaknesses in the Authority's arrangements and so are satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, under the NAO Code of Audit Practice.

Statutory duties

We have not exercised any of our additional statutory powers and duties.

Certificate

We will not be able to certify the closure of the audit until:

- we have completed all work we are requested to undertake as a component auditor for Whole of Government Accounts (WGA), and we receive confirmation from the National Audit Office that the Comptroller and Audit General has certified the WGA for 2025/26

The Local Audit and Accountability Act 2014 (the Act) requires us to:

- report to you if we have applied any of the additional powers and duties available to us under the Act; and
- certify the closure of the audit.

Financial statements

Quality Indicators

The following metrics are important in assessing the reliability of your financial reporting and response to the audit.

We have highlighted any significant difficulties we have encountered during the audit, as required by auditing standards.

Key:

Red	Significant improvement required
Amber	Developing
Green	Mature

Metric	Grading	Commentary
Quality and timeliness of draft financial statements	Green	The draft accounts were provided on time, and we have not identified any material gaps or missing figures. We performed casting and cross-casting, ensuring that all cross-references were correct. No significant issues were identified.
Quality of working papers provided and adherence to timetable	Green	Working papers were provided on time, were complete and were of good quality. Management responded to audit samples and queries promptly and provided good quality, informed responses.
Timing and quality of key accounting judgements	Amber	We did not encounter any concerns regarding the quality or timeliness of key accounting judgements. However, during the 2025/26 audit we identified that the IFRS 16 assessment performed in 2024/25 did not identify the requirement to remeasure PFI liabilities where contingent rental payments exist within the arrangements. This complex technical accounting matter is currently being reviewed by management, with the necessary amendments in progress.
Access to finance team and other key personnel	Green	The finance team, including the management experts, were available as agreed and responsive to our audit queries. They have been very helpful in their engagement with the audit.
Quality and timeliness of narrative report and annual governance statement	Green	The Narrative Report and Annual Governance Statement were provided in a timely manner. No material issues were identified from our review. We will reperform our final up-to-date review of these reports near the conclusion of the audit to re-confirm their accuracy and completeness.
Volume and magnitude of identified errors	Green	We identified three adjustments which are reported later in this report. These were above trivial but below our performance materiality threshold.

Audit Timeline

The following timeline indicates the key milestones of the audit.

Planning	Interim	Period end: 31st March	Final accounts	Joint Audit and Risk Committee	Completion	Sign off
▸ Identify changes in your business environment ▸ Determine materiality ▸ Scope the audit ▸ Risk assessment ▸ Planning meetings with management ▸ Planning requirements checklist to management ▸ Issue audit plan	▸ Document control design and effectiveness ▸ Discuss audit plan with audit committee ▸ Early testing	▸ Management to produce accounts for audit by statutory deadline of 30 June 2026	▸ Regular updates with management ▸ Completion of all audit testing ▸ Conclude on significant risk areas ▸ Report observations on other risk areas, management judgements ▸ Review of narrative report and annual governance statement ▸ Draft Audit Findings Report ▸ Close-out meeting with management	▸ Discuss audit findings with Joint Audit and Risk Committee ▸ Issue draft Audit Findings (ISA260) Report	▸ Subsequent events procedures ▸ Management representation letter ▸ Receive IAS19 assurance letter from pension fund auditor ▸ Sign financial statements ▸ Issue Auditor's Annual Report	▸ Sign auditor's report ▸ Issue delayed audit certificate

Materiality

We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial'. The assessment of what is material is a matter of professional judgement and is affected by our risk assessment and the needs of users of the financial statements.

At the planning stage of the audit, we determined overall materiality as £1,080k for the Authority and performance materiality as £867k for the Authority.

On production of the financial statements, we reconsidered our materiality determination as communicated in the Audit Plan. We considered it appropriate to update our materiality due to the change in gross expenditure for 2025/26. We also reconsidered our performance materiality threshold and determined it was appropriate to reduce this from 80% to 75% as a result of the additional risk identified over the PFI liability as well as the change in key audit partner judgement.

We have determined that no specific materiality levels needed to be set for this audit.

	Planning £000	Final £000	Explanation
Overall materiality for the financial statements	1,080	1,030	This is approximately 2% of gross revenue expenditure based on the 2025/26 draft financial statements. This is a common measure for calculating materiality for authority as the users of the financial statements are considered to be most interested in where the Authority has expended its income during the year.
Performance materiality	867	847	Performance materiality has been set at 75% of overall materiality. This is based on the internal control environment of the Authority and reflects our risk assessed knowledge of the potential for errors occurring. It is intended to reduce, to an acceptably low level, the probability that cumulative undetected and uncorrected misstatements exceed materiality for the financial statements as a whole.
Trivial threshold	54.2	56.5	This is set at 5% of the overall materiality calculation. Individual errors above this threshold are communicated to those charged with governance.

Clearly trivial: matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria;
Material: an omission or misstatement that would reasonably influence the users of the financial statements.

Key audit findings

Key audit findings: significant risks

This section includes a summary of audit findings relating to significant risk areas identified at planning and other risk areas that required special consideration or arose during the audit.

Significant risks are defined as risks that require special audit consideration and include risks of material misstatement that are close to the upper range of inherent risk due to their nature and a combination of the likelihood and potential magnitude of misstatement or are required to be treated as significant risks due to requirements of auditing standards.

The table below summarises the significant risks. Detail behind each risk and the work undertaken is set out on the subsequent pages.

Significant risk	Financial Statement / Assertion Level Risk	Fraud risk?	Approach to controls	Risk of material misstatement	Outcome of work
Management override of controls	Financial Statement Level	Yes	Assess design & implementation	Very high	Our work has not identified any significant issues in respect of this risk.
Presumption of fraud in revenue recognition	Assertion Level	Rebutted	Assess design	Low	Subject to the satisfactory completion of the residual procedures set out on page 5, our work has not identified any significant issues in respect of this risk.
Presumption of fraud in expenditure recognition	Assertion Level	Rebutted	Assess design	Low	Our work has not identified any significant issues in respect of this risk.
Valuation of land and buildings	Assertion Level	No	Assess design & implementation	High	Subject to the satisfactory completion of the residual procedures set out on page 5, our work has not identified any significant issues in respect of this risk.
Valuation of the defined benefit pension fund net liability / asset (IAS19)	Assertion Level	No	Assess design & implementation	High	Subject to the satisfactory completion of the residual procedures set out on page 5, our work has not identified any significant issues in respect of this risk.
Private Finance Initiative (PFI) Remeasurement from IAS17 to IFRS16	Assertion Level	No	Assess design & implementation	Very high	Subject to the satisfactory completion of the residual procedures set out on page 5, our work has not identified any significant issues in respect of this risk.

Key audit findings: significant risks

Significant risks at the financial statement level

The table below summarises our conclusions on significant risks of material misstatement at the financial statement level. These risks are considered to have a pervasive impact on the financial statements as a whole and potentially affect many assertions for classes of transaction, account balances and disclosures.

Significant risk	Audit approach	Audit findings and conclusion
Management override of controls Auditing Standards require auditors to treat management override of controls as a significant risk on all audits. This is because management is in a unique position to perpetrate fraud by manipulating accounting records and overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Specific areas of potential risk include manual journals, management estimates and judgements and one-off transactions outside the ordinary course of the business. **Risk of material misstatement:** Very High	Procedures performed to mitigate risks of material misstatement in this area included: • Documenting our understanding of the journals posting process and evaluating the design effectiveness and implementation of management controls over journals; • Analysing the journals listing and determining the criteria for selecting high risk and/or unusual journals; • Testing high risk and/or unusual journals posted during the year and after the draft accounts stage back to supporting documentation for appropriateness, corroboration and to ensure approval has been undertaken in line with the Authority's journals policy; • Gaining an understanding of the key accounting estimates and critical judgements made by management. Challenging assumptions and considering their reasonableness. Considering any indicators of bias which could result in material misstatement due to fraud; and • Evaluating the rationale for any changes in accounting policies, estimates or significant unusual transactions.	Our audit work has not identified any significant issues in respect of this risk.

Key audit findings: significant risks

Significant risks at the assertion level for classes of transaction, account balances and disclosures

The following tables summarise conclusions in relation to significant risks of material misstatement at the assertion level for classes of transaction, account balances and disclosures

Significant risk	Audit approach	Audit findings and conclusion
Fraud in revenue recognition Material misstatement due to fraudulent financial reporting relating to revenue recognition is a rebuttable presumed risk in ISA (UK) 240. Having considered the nature of the revenue streams at the Authority, we consider that the risk of fraud in revenue recognition can be rebutted due to the following: • There is little incentive to manipulate revenue recognition; • Opportunities to manipulate revenue recognition are very limited; • The culture and ethical frameworks of local authorities mean that all forms of fraud are seen as unacceptable. Therefore, we do not consider this to be a significant risk for the Authority.	We did not consider this to be a significant risk for the Authority and rebutted the presumed risk of fraud, as reported in the Audit Plan	As reported in our Audit Plan, we rebutted the risk of fraud in revenue recognition at the planning stage. Standard audit procedures were carried out on revenue and expenditure items of account. Subject to the satisfactory completion of outstanding matters set out on page 5, our audit work has not identified any significant issues in respect of this risk.

Key audit findings: significant risks

Significant risk	Audit approach	Audit findings and conclusion
Fraud in expenditure recognition Due to the presumption that there are risks of fraud in expenditure recognition, we are required to evaluate which types of expenditure, expenditure transactions or assertions give rise to such risks. We have considered Practice Note 10, which comments that for certain public bodies, the risk of manipulating expenditure could exceed the risk of manipulating revenue. We have therefore considered the risk of fraud in expenditure at the Authority for all expenditure streams and concluded that there is not a significant risk. This is due to the low fraud risk in the nature of the underlying transactions, the high predictability of certain expenditure streams, such as payroll or interest, or the immaterial nature of the expenditure streams both individually and collectively. Our consideration of expenditure streams also included capital expenditure, and we similarly concluded that there is not a significant risk. Capital expenditure transactions are larger and subject to more scrutiny, reducing the risk of improper recognition.	We did not consider this to be a significant risk for the Authority and rebutted the presumed risk of fraud, as reported in the Audit Plan.	As reported in our Audit Plan, we rebutted the risk of fraud in revenue and expenditure recognition at the planning stage. Standard audit procedures were carried out on expenditure items of account. Our audit work has not identified any significant issues.

Key audit findings: significant risks

Significant risks	Audit approach	Audit findings and conclusion
Valuation of land and buildings (key accounting estimate) Revaluation of land and buildings should be performed with sufficient regularity so that carrying amounts are not materially misstated. For 2025/26, management engaged the services of a qualified valuer, who is a Regulated Member of the Royal Institute of Chartered Surveyors (RICS) to undertake a full desktop valuation as at 31 March 2026. This is consistent with the approach taken in 2024/25. The valuations involve a wide range of assumptions and source data and are therefore sensitive to changes in market conditions. ISAs (UK) 500 and 540 require us to undertake audit procedures on the use of external expert valuers and the methods, assumptions and source data underlying the fair value estimates. The valuation represents a key accounting estimate made by management within the financial statements due to the size of the values involved, the subjectivity of the measurement(s) and the sensitive nature of the estimate to changes in key assumptions. We have therefore identified the valuation of Authority land and buildings as a significant risk. We pinpointed this risk to specific assets, or asset types, which were material or where the in-year valuation movements fell outside of our expectations, where the assets were new or where the inputs used changed compared to those used in the prior year. We also considered any other factors which in our auditor judgement increases the risk of material misstatement in an asset. **Inherent risk of material misstatement:** • Land and Buildings (valuation): High	Procedures performed to mitigate risks of material misstatement in this area included: • Evaluating management processes, controls and assumptions for the calculation of the estimate, the instructions issued to the valuation experts and the scope of their work; • Evaluating the competence, capabilities and objectivity of the valuation expert; • Considering the basis on which the valuations and challenging the key assumptions applied; • Evaluating the reasonableness of the valuation movements for assets revalued during the year, with reference to market data; • For unusual or unexpected valuation movements, testing the information used by the valuer to ensure it is complete and consistent with our understanding; • Ensuring revaluations made during the year have been input correctly to the fixed asset register and the accounting treatment within the financial statements is correct; and • Evaluating the assumptions made by management for any assets not revalued during the year and how management are satisfied that these are not materially different to the current value.	Subject to the satisfactory completion of outstanding matters set out on page 5, our audit work has not identified any significant issues in respect of this risk. Revised revaluation requirements for 2025/26 onwards is set out in the CIPFA Code. We have confirmed that for 2025/26, performing a full valuation is considered to be appropriate. However, moving forward, the Authority should ensure they perform their valuations in line with the revised CIPFA Code which involves the use of index uplifts.

Key audit findings: significant risks

Significant risks	Audit approach	Audit findings and conclusion
Valuation of the defined benefit pension net liability / asset – IAS19 (key accounting estimate) The pension fund net liability is considered a significant estimate due to the size of the numbers involved and the sensitivity of the estimate to changes in key assumptions. An actuarial estimate of the net defined benefit pension liability/asset is calculated on an annual basis under IAS 19 'Employee Benefits', and on a triennial funding basis, by an independent firm of actuaries with specialist knowledge and experience. The triennial estimates are based on the most up to date membership data held by the pension fund and a roll forward approach is used in intervening years, as permitted by the CIPFA Code. The calculations involve a number of key assumptions, such as discount rates and inflation and local factors such as mortality rates and expected pay rises. The estimates are highly sensitive to changes in these assumptions and the calculation of any asset ceiling when determining the value of a pension asset (where relevant). ISAs (UK) 500 and 540 require us to undertake audit procedures on the use of external experts (the actuary) and the methods, assumptions and source data underlying the estimates. This represents a key accounting estimate made by management within the financial statements due to the size of the values involves, the subjectivity of the measurement and the sensitive nature of the estimate to changes in key assumptions. We have therefore identified the valuation of the net pension liability/asset as a significant risk. **Inherent risk of material misstatement:** • Pension fund net liability / asset (valuation): High	Procedures performed to mitigate risks of material misstatement in this area included: • Evaluating managements processes for the calculation of the estimate, the instructions issued to management's expert (the actuary) and the scope of their work; • Evaluating the competence, capabilities and objectivity of the actuary; • Assessing the controls in place to ensure that the data provided to the actuary by the Authority and their pension fund was accurate and complete; • Evaluating the methods, assumptions and source data used by the actuary in their valuations, with the support of an auditors' expert; • Testing the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary; • If the pension fund is in surplus, ensuring that any asset recorded in the financial statements, and any additional liabilities for secondary contributions have been accounted for correctly in line with the requirements of IFRIC 14; • Obtaining assurances from the pension fund auditor as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements; and • Ensuring pension valuation movements for the year and related disclosures have been correctly reflected in the financial statements.	Subject to the satisfactory completion of outstanding matters set out on page 5, our audit work has not identified any significant issues in respect of this risk.

Key audit findings: significant risks

The following risk has been identified as a result of the receipt of the draft statement of accounts and therefore subsequently to the audit plan being issued.

Significant risks	Audit approach	Audit findings and conclusion
Private Finance Initiative (PFI) Remeasurement from IAS17 to IFRS16 (key accounting estimate) IFRS 16 was adopted by local government bodies under the Code of Practice from 1 April 2024. The standard requires lessees to recognise a right-of-use (RoU) asset and a corresponding lease liability on the Balance Sheet, with these balances subsequently remeasured where changes in lease terms, assumptions or contractual arrangements occur. Upon receipt of the 2025/26 draft statement of accounts and initial review by the key audit partner, it was identified that the disclosures in relation to the PFI liability and IFRS 16 were not in line with expectations post implementation of IFRS 16. This resulted in additional review identifying that the PFI model had not been updated to remove contingent rental payments following the implementation of IFRS 16. As a result, there is a risk that the remeasurement of RoU assets and the related PFI/service concession arrangement liabilities has been incorrectly calculated. The valuation and remeasurement of these balances is complex and requires the use of multiple contractual inputs, assumptions and calculations. Errors within the underlying model or source data could result in a material misstatement of the associated assets and liabilities. This represents a key accounting estimate made by management within the financial statements due to the significance of the balances involved, the complexity of the calculations and the judgement required in determining the appropriate accounting treatment and remeasurement adjustments. We have therefore identified the valuation and remeasurement of IFRS 16 right-of-use assets and related PFI/service concession arrangement liabilities as a significant risk. **Inherent risk of material misstatement:** • PFI liabilities and Assets (Valuation): Very High	Procedures performed to mitigate risks of material misstatement in this area included: • Performing a walkthrough of the Authority's systems and processes to capture the data required to account for right of use lease assets and associated liability in accordance with IFRS16; • Reviewing the Authority's accounting policies for the year ended 31 March 2026 to reflect the requirements of the new accounting standard; • Evaluating whether RoU assets and lease liabilities have been appropriately remeasured in line with the requirements of IFRS 16 as set out in the CIPFA Code; and • Assessing the adequacy of disclosures regarding service concession arrangements.	Work in this area is on going as set out on page 5.

Other communications

Other communications

We set out below details of other matters which we, as auditors, are required by auditing standards and the Code to communicate to those charged with governance.

Accounting policies

We have evaluated the appropriateness of the Authority's accounting policies, taking into account consistency with the disclosures from the prior year and requirements as set out in the CIPFA LASAAC Code of Practice on Local Authority Accounting in the UK (the 'CIPFA Code) 2025/26 where appropriate.

The accounting policies used in preparing the financial statements are unchanged from the previous year. The accounting policies, which are disclosed in the financial statements, are in line with the CIPFA LASAAC Code Practice on Local Authority Accounting in the UK 2025/26 (the 'CIPFA Code') and are considered appropriate with minor adjustment require.

Key judgements and estimates

As part of the planning stages of the audit, we identified the accounting estimates made by management and determined which of those are key to the overall financial statements. Consideration was given to non-current asset valuations, valuation of pension assets/liabilities and Private Finance Initiative remeasurement from IAS17 to IFRS16. Other than land and building valuations, the valuation of pension assets/liabilities and Private Finance Initiative remeasurement from IAS17 to IFRS16 we have not determined the accounting estimates to be significant. See the section above on "Significant risks" for detailed findings in relation to key accounting estimates.

We reviewed the key estimates and judgements that management made in respect to the identified key accounting estimates for indication of bias and assessed whether the judgements used by management are reasonable. Overall, we not have not identified any issues that require reporting to those charged with governance.

Presentation and disclosures

From our detail review of the presentation and disclosure, we have not identified any significant issues, all other disclosure issue identified are detailed within the Misclassification and disclosure changes on page 31 of this report.

Other communications

Matter	Commentary	Findings
Significant matters on which there was disagreement with management	There were no significant matters on which there was disagreement with management	None noted
Significant management judgements which required additional audit work and / or where there was disagreement over the judgement and / or where the judgement is significant enough that we are required to report it to those charged with governance before they consider their approval of the accounts	At the time of writing this report, there were no major transactions that required special accounting consideration	None noted
Prior year adjustments identified	At the time of writing this report, there were no prior year adjustments noted, pending finalisation of PFI remeasurement impact which may result in a prior year adjustment if the impact is material.	We are currently working through the information provided by management to confirm whether the PFI remeasurement as a result of the implementation of IFRS16 will result in the requirement to disclosure a prior year adjustment.
Concerns identified in the following: • Consultation by management with other accountants on accounting or auditing matters • Matters significant to the oversight of the financial reporting process • Adjustments / transactions identified as having been made to meet an agreed system position / target	No concerns were identified	None noted

Other communications

Matter	Commentary	Findings
Matters in relation to fraud	We have previously discussed the risk of fraud with management and the Joint Audit and Risk Committee. We have not been made aware of any incidents in the period. No issues have been identified during the course of our audit.	We have no issues to report in response to this areas.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.	We have no issues to report in response to this area.
Matters in relation to compliance with laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any instances from our audit work.	We have no issues to report in response to this area.
Written representations	A letter of management representations has been requested from the Authority.	Please refer to the letter of representation included alongside this report.
Confirmation requests from third parties	We requested permission from the Authority for us to send confirmation requests to their financial institutions. All requested confirmations have been received. We also requested from management their permission for us to send letters to those solicitors who worked with the Authority during the period. We have received responses and no material issues have been identified.	We have no issues to report in response to this area.
Disclosures	Our review found no material omissions in the financial statements that management has not agreed to correct.	We have no issues to report in response to this area.

Other responsibilities

Financial statements: other responsibilities

Matter	Commentary	Findings
Going concern	As auditors, we are required to "obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern" (ISA (UK) 570). Management prepared the financial statements on a going concern basis applying the continuation of services provision set out in Practice Note 10. We have confirmed that this is appropriate as there is no known intention to transfer the services provided by the Authority outside the public sector. We have not identified any material uncertainties relating to going concern at the Authority.	We concur with management's assessment that it is appropriate to continue to adopt the going concern basis and there are no material uncertainties relating to going concern which should be disclosed in the financial statements.
Other information (Narrative report and Annual Governance Statement)	We are required to read and report on whether the other information included in the Statement of Accounts (including the Narrative Report and Annual Governance Statement) is materially inconsistent with the financial statements and our knowledge obtained from the audit or otherwise appears to be materially misstated. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or whether risks are satisfactorily addressed by internal controls.	We have nothing to report in this regard.
Matters on which we report by exception	We are required to report on a number of matters by exception: • If the annual governance statement does not comply with the disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit • Where we are not satisfied in respect of arrangements to secure value for money and have reported significant weaknesses	We have nothing to report on these matters. We have not identified any significant weaknesses in the arrangements to secure value for money. We do not anticipate applying any of our statutory powers and duties.

Financial statements: other responsibilities

Matter	Commentary	Findings
Specified procedures for the Whole of Government Accounts	We are required to carry out specified procedures on behalf of the NAO on the WGA consolidation pack under WGA group audit instructions. Group instructions have not yet been issued for the 2025/26. We are awaiting national guidance on the requirements for WGA for 2025/26. Based on the prior year instructions, the Authority does not exceed the audit threshold for detailed testing set out in the group instructions. Submission of a partial assurance statement is therefore likely to be required. However, the prior year instructions state that the NAO may direct auditors of components below the audit threshold to undertake additional work.	We will complete our work on WGA once national guidance has been received and await further guidance on whether or not any additional testing is required.
Certification of closure of the audit	We are required to certify the closure of the audit on completion of all audit work for the financial year required under the Code.	We cannot issue our certificate of closure until the Comptroller and Audit General has certified the WGA for 2025-26. Our auditor's report will therefore include a delayed certificate.
Statutory powers and duties	We are required to report by exception if we have applied our other statutory powers or duties during the audit.	We have not exercised any of our additional statutory powers or duties.

Audit adjustments

Audit adjustments

Adjusted misstatements

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management. Details of items corrected following discussions with management are as below.

Detail	CIES £000 DR (CR)	Balance sheet £000 DR (CR)	Impact on total net expenditure £000 DR (CR)	Impact on useable reserves £000 DR (CR)
Debtors - Incorrect Prepayment & accruals Dr Short Term Creditors- Accruals Cr Short Term Debtors - Prepayment *During the audit of prepayments as part of our debtor sample testing, we identified that management had recognised future expenditure as a prepayment despite no payment having been made at year end. As a result, accruals and prepayments were both overstated by £88k.*	0	88 (88)	0	0
Short Term Creditors classification error Dr Short Term Creditors - General Creditor Cr Short Term Creditors – Accrual *During the audit of creditors, we identified that balances relating to goods received but not yet invoiced had been disclosed within General Creditors in Note 23. These balances meet the definition of accruals and should therefore be included within Accruals and Deferred Income line.*	0	716 (716)	0	0
Note 13- Property, Plant and Equipment classification within the note Dr PPE – Additions Cr PPE –Transfers & AUC additions *During the audit of PPE movements, we identified that refurbishment expenditure on land and buildings was incorrectly recorded as Assets Under Construction (AUC) and subsequently transferred to land and buildings through the transfers line. As the expenditure relates to the refurbishment of existing assets, it should have been recognised as additions to land and buildings from the outset.*		506 (506)	0	0
Overall impact	0	0	0	0

Audit adjustments

Unadjusted misstatements

Based on our work to date we have not identified any unadjusted misstatements

Audit adjustments

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit.

Disclosure / issue / omission	Outcome	Adjustment agreed?
Accounting Policy - 16. Private Finance Initiative (PFI) During our review of the financial statements, we noted that the accounting policy for the Private Finance Initiative (PFI) continues to refer to contingent rentals. This terminology was removed following the adoption of IFRS 16 Leases and is no longer applicable. We understand that the example accounting policies included within the CIPFA Code still refer to contingent rentals; however, these are illustrative examples only. Management should review and update the policy to ensure it reflects current accounting requirements and is compliant with the applicable financial reporting framework.	Management has agreed to change the disclosure	Y
Accounting Policy - 19. Reserves reflecting the old requirements on Intangible assets During our review of the accounting policies, we noted that the Revaluation Reserve policy refers to revaluation gains arising on intangible assets being recognised within the Reserve. However, under the 2025/26 CIPFA Code, intangible assets are measured at cost, with the carrying value as at 1 April 2025 treated as deemed cost on transition. As a result, revaluation gains on intangible assets can no longer arise, and the accounting policy should be updated to remove references to intangible assets within the Revaluation Reserve policy.	Management has agreed to change the disclosure	Y
Note 8 Critical judgement in applying accounting polices require update During our review of Note 8, we noted that the disclosure has not been updated to reflect changes introduced by the 2025/26 CIPFA Code. Specifically, the previous requirement for local government bodies to undertake a revaluation where an asset's fair value differs materially from its carrying amount has been removed. In addition, the distinction between specialised and non-specialised assets is no longer included within the Code. As a result, the disclosure should be updated to ensure it is consistent with the current CIPFA Code requirements and accurately reflects the authority's accounting policies and valuation approach.	Management has agreed to change the disclosure	Y

Audit adjustments

Misclassification and disclosure changes

Disclosure / issue / omission	Outcome	Adjustment agreed?
Cash Flow Statement missing Proceed from disposal of asset within Cash Flow from investing During our reconciliation of gains and losses on disposals, we identified that the Authority received disposal proceeds of approximately £48k from the sale of vehicles during 2025/26. However, the Cash Flow Statement reports £nil proceeds from the sale of property, plant and equipment. Whilst the difference is below our reporting triviality threshold of £56.5k and does not result in a material misstatement, management should consider amending the disclosure to ensure the Cash Flow Statement accurately reflects disposal proceeds received during the year	Management has agreed to change the disclosure	Y
Annual Governance Statement During our review of the Annual Governance Statement (AGS), we identified some amendments to address typos when referring to the applicable framework, as well as updates needed to a hyperlink to the Fire and Rescue Plan which was not working. We also identified some additional narrative which was needed within section 4 of the AGS in relation to the authority expanding on the actions they plan on taking to further enhance their governance arrangements as a result of internal audit reviews and the HMICFRS review.	Management has agreed to change the disclosure	Y
Minor presentational, formatting and disclosure issues We proposed a number of minor disclosure and narrative amendments to improve the presentation and consistency of the financial statements. These included updates to wording, dates, abbreviations, typographical errors, and the consistent application of currency formatting (for example, using £000 throughout the accounts). We also noted that Note 34 combines the External Audit Fee with other fees paid or payable to Grant Thornton. The £14k external audit fee should be presented separately to distinguish it from Azets fees.	Management should adjust for all minor presentational, formatting and disclosure issues identified by the audit team	Y

Audit adjustments

Impact of prior year unadjusted misstatements on the 2025/26 financial statements

The table below provides details of adjustments identified during the prior year audit which had not been made within the final set of 2024/25 financial statements, and their impact on the 2025/26 financial statements.

Detail	CIES £000 DR (CR)	Balance sheet £000 DR (CR)	Impact on total net expenditure £000 DR (CR)	Reason for not adjusting
PPE Rounding issue with revaluation calculation Dr PPE Cr CIES *For the impact of rounding within the revaluation calculation for specialised assets*	(281)	281	0	Immaterial. This is also superseded by the 2025/26 valuation which did not identify any rounding discrepancies, providing evidence that the matter has been addressed and does not have an impact on the 2025/26 statement of accounts.
Overall impact	0	0	0	No impact
2025/26 impact	0	0	0	
Cumulative impact	0	0	0	

Value for money

Value for money

We are required to consider whether the Authority has established proper arrangements to secure economy, efficiency and effectiveness in its use of resources, as set out in the NAO Code of Practice 2024 and the requirements of Auditor Guidance Note 3 ('AGN 03').

We have completed our value for money work, subject to final engagement lead review. Our detailed findings will be reported in our Auditor's Annual Report.

Subject to final review, we have not identified any significant weaknesses in the Authority's arrangements and so are satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are finalising whether any "other" recommendations will be made as part of our final reviews.

Reporting criteria	Planning – risk of significant weakness identified	Final – significant weakness identified	Recommendations made		
			Statutory	Key	Other
Financial sustainability How the body plans and manages its resources to ensure it can continue to deliver its services	No	No	No	No	TBC
Governance How the body ensures it makes informed decisions and properly manages risk	No	No	No	No	TBC
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	No	No	No	No	TBC

Independence and ethics

Independence and ethics

The Ethical Standards and ISA (UK) 260 require us to give you full and fair disclosure of matters relating to our independence. In accordance with our profession's ethical requirements and further to our audit plan issued confirming audit arrangements we confirm that there are no further facts or matters that impact on our integrity, objectivity and independence as auditors that we are required or wish to draw to your attention. We consider an objective, reasonable and informed third party would take the same view.

We confirm that Azets Audit Services and the engagement team complied with the FRC's Ethical Standard. We confirm that all threats to our independence have been properly addressed through appropriate safeguards and that we are independent and able to express an objective opinion on the financial statements. In addition, we have complied with the National Audit Office's Auditor Guidance Note 01, which sets out supplementary guidance on ethical requirements for auditors of public sector bodies.

In particular:

- Non-audit services: There are no non-audit services provided for the Authority by Azets
- Contingent fees: No contingent fee arrangements are in place for any services provided
- Gifts and hospitality: We have not identified any gifts or hospitality provided to, or received from, any member of the Authority, senior management or staff and members of the audit team.
- Relationships: We have no other relationships with the Authority, its directors, senior managers and affiliates, and we are not aware of any former partners or staff being employed, or holding discussions in anticipation of employment, as a director, or in a senior management role covering financial, accounting or control related areas.

Appendices

Appendix I: Recommendations

Recommendations identified during the course of our audit.

The matters reported here are limited to deficiencies we have identified during the course of our audit of the financial statements which we feel are of sufficient importance to merit reporting to you under the auditing standards.

No key recommendations have been identified from our value for money work as confirmed on page 33. Any “other” recommendations as a result of our value for money work will be reported separately in our Auditor’s Annual Report.

Key
Red: **Significant** effect on financial statements
Amber: **Limited** effect on financial statements
Green: **Low** improvement point / best practice

Assessment	Issue	Recommendation	Management response
Amber	Private Finance Initiative (PFI) Transition to IFRS16 Requirements Management performed a review of the impact of IFRS 16 on existing lease and PFI arrangements following its adoption on 1 April 2024. However, the requirement to remeasure PFI liabilities where contingent rental provisions exist was not identified during this review. As a result, the remeasurement required under CIPFA guidance was not performed in 2024/25 and was only identified during the 2025/26 audit. **Risk** Failure to appropriately assess the accounting implications of new and revised accounting standards may result in material accounting adjustments not being identified and processed on a timely basis. This increases the risk of misstatement within the financial statements and non-compliance with the CIPFA Code of Practice.	Management should strengthen its process for implementing new accounting standards by undertaking a comprehensive documented assessment of all existing arrangements affected by accounting changes. This review should be supported by reference to the latest CIPFA Code, application guidance, and technical updates.	The IFRS16 review was performed in 2024/25 with evidence of the review process. During the review the complex nature of the PFI accounting model and the treatment of contingent rental was not identified; unfortunately, this was an oversight. For any future accounting changes that we deem as particularly complex we will consider linking in with an independent advisor to ensure we have fully understood the impact of the changes.

Appendix I: Recommendations

Assessment	Issue	Recommendation	Management response
Amber	Land and Building Floor area measurements During our testing of land and building valuations, we requested supporting evidence for the Gross Internal Area (GIA) or area measurements used in the valuation calculations. Management and the valuer were unable to provide evidence to support these measurements, as the floor area data was originally measured in the first year that the expert undertook the valuations and have subsequently been archived. The original measurements have subsequently been carried forward in each valuation cycle, without amendment. The measurements have remained unchanged, as the structure of the buildings has not changed or have the land areas changed. We have identified one change in 2025/26 compared to the prior year, which we are currently reviewing the evidence for to support this (included on page 5). Risk While we understand that land and buildings are not expected to change significantly due to the nature of the assets, and that there has not been any significant capital expenditure affecting the buildings floor area, there remains a risk that the Gross Internal Area (GIA) or area measurements used within the valuation process may be inaccurate or outdated.	Management should work with the valuer to ensure source data used within the valuation process (Gross Internal Area (GIA) or area measurements) are supported by appropriate documentation and retained for future reference. Where historical evidence is no longer available or outdated, consideration should be given to independently verifying these measurements as part of a future valuation cycle to provide assurance that the data used remains accurate and up to date.	The current valuer has provided the SFRS valuation service for more than six years and, during that period, has calculated and verified the Gross Internal Area (GIA) for all land and property assets. Building measurement surveys were undertaken using previously supplied floorplans, supplemented by on-site inspections and check measurements throughout each property. Following the calculation of an appropriate scale factor, the areas relating to the various building elements were measured and aggregated to determine the relevant Gross Internal Areas (GIAs), as detailed within the individual Valuation Summary Calculations. For land assets, site boundaries were confirmed at the outset of the valuation process. Gross site areas were initially calculated using OS Promap software and, in more recent years, using Edozo Maps. Unless there has been a material change to an asset, such as an extension, demolition, or other alteration affecting the floor area or site extent, the results of the original inspection and measurement survey are used as the basis for subsequent annual valuations. Over the course of the valuation commission, the GIA measurements for all land and building assets have been reviewed, audited, and confirmed as accurate. Given the length of time since the original commission commenced, the valuer's hard-copy files have been transferred to archive storage and are not readily accessible. The valuer has confirmed that they will review their electronic records to determine whether the detailed outputs from the original measurement surveys remain available.

Appendix I: Recommendations

IT Recommendations identified during the course of our audit.

Assessment	Issue	Recommendation	Management response
Amber	Periodic review of user access We were unable to confirm that reviews of inactive Active Directory accounts have been conducted within the audit period as no further evidence was provided. Risk A lack of periodic review of user access could result in inappropriate, excessive or unauthorised access being available to users/leavers.	Require regular execution and documentation of access reviews and any identified issues addressed within defined timeframes.	Administrator accounts have been reviewed and reduced where appropriate. Active Directory was subject to independent assessment as part of the Authority's cyber security review undertaken by Aristi. A further third-party technical security review is planned for November 2026, which will include a review of Active Directory access controls. The recommendation to evidence and document periodic access reviews is noted, and arrangements will be strengthened to ensure reviews are formally recorded and retained
Green	Security Policy Requires Updated The Information Security Policy was last updated in June 2023 but notes a next review date 19/08/2024. Risk An out-of-date policy increases the risk of security breaches, non-compliance with regulations, and inconsistent employee practices.	Management should review the Information Security Policy and update if required, ensuring the review cycle defined in the policy is followed.	The polices have moved to a three-year review cycle (was previously two, so this date should have read 19/8/25). Being mindful of this the policy is a few months overdue to be reviewed. There are a number of Access and Security Policies that are currently being reviewed as a suite of policies by the Data Protection Officer. This recommendation is noted.

Appendix I: Recommendations

IT Recommendations identified during the course of our audit (continued)

Assessment	Issue	Recommendation	Management response
Green	Accounts not disabled in the finance system A user identified as having inappropriate access to the finance system was not disabled in the system timely. The risk is deemed low since the user has not accessed the system after they were deemed not appropriate. Risk A lack of periodic review of user access could result in inappropriate, excessive or unauthorised access being available to users/leavers.	Management should disable/revoke inappropriate access to the finance system as and when they are made aware of this.	Once a user action form is received from the HR Team by the Integra Administrator every effort to action this immediately is taken. Although, any users that have been removed from the SFRS main system are unable to gain access to the integra log in page. The recommendation is noted.
Green	Active Directory password length The Active Directory password length does not comply with requirement defined in the Password Management Policy. The Integra password length and complexity requirement does not comply with requirements defined in the Password Management Policy. Risk Weak authentication controls result in an increased likelihood of brute-force attack (i.e. a password cracking method used by cyber-criminals used to determine account credentials).	Management should review and update the password configuration settings to ensure compliance with the requirements defined in the Password Policy.	The Password Management Policy refers to the initial access to the Fire Service's system. This is compliant. Once in Staffordshire Fire's system, users are able to choose the finance system, Integra. The integra password is a 12 digit multi character requirement. The recommendation is noted.

Appendix I: Internal control recommendations

Follow up of prior year recommendations

Assessment 2024/25	Issue	Recommendation	Auditor update 2025/26	Outcome
Amber	User access reviews During the audit, we identified that user access reviews are not conducted. A lack of periodic review of user access could result in inappropriate, excessive or unauthorised access being available to users/leavers.	We recommend that user access reviews are carried out annually and that these reviews are documented.	This recommendation has been superseded by the recommendation raised in 2025/26, titled "Periodic Review of User Access", as detailed on page 38 of this report.	This has been superseded by a recommendation raised in 2025/26.
Amber	Service Accounts Password Management There are service accounts on Active Directory where there passwords are stored in a document within a Teams channel. Risk Access to systems relevant to financial reporting processes is not attributable to individual users, thus reducing the ability to monitor appropriate and/or inappropriate activities in the system.	We recommend that a password manager solution is implemented to hold passwords for service accounts.	No issues has been identified during the current year audit	Action completed. Recommendation closed.

Appendix I: Internal control recommendations

Assessment 2024/25	Issue	Recommendation	Auditor update 2025/26	Outcome
Green	Documented Password Policy The Authority does not have a documented password policy. The Integra password configuration does not align with NCSC's pass phrase best practice in length, account lock out parameters and MFA. **Risk** Weak password management controls result in an increased likelihood of brute-force attack (i.e. a password cracking method used by cyber-criminals used to determine account credentials).	We recommend that a password policy is created and stored within an accessible location for all staff. This should outline the organisation's password parameter requirements. We recommend that the password policy follows: - User ID and Password required (unless SSO is used) - Minimum length: 12 characters- Complexity: Disabled - Password History: 8-24 passwords - Lockout Threshold: 5-10 attempts - Logout Duration: 2-15 minutes - Multi-factor Authentication: Enabled The finance system's password configuration should be updated in alignment with the policy.	No issues has been identified during the current year audit	Action completed. Recommendation closed
Green	Generic user accounts The system has generic accounts in place which are not required. The risk is low as the accounts have not been used recently. **Risk** Access to systems relevant to financial reporting processes is not attributable to individual users, thus reducing the ability to monitor appropriate and/or inappropriate activities in the system.	We recommend that accounts on the system that are no longer required are disabled or terminated to restrict inappropriate access.	No issues has been identified during the current year audit	Action completed. Recommendation closed

Appendix I: Internal control recommendations

Assessment 2024/25	Issue	Recommendation	Auditor update 2025/26	Outcome
Green	Record of Processing Activities Staffordshire PFCC Fire and Rescue Authority has in place an Information Asset Register and a Record of Processing Activities, the latter of which has effectively replaced the former. The RoPA provides the opportunity for key information to be recorded, including those key areas for compliance with the UK GDPR. However, there are areas of incompletion within the RoPA across fields including, but not limited to, Categories of Personal Data, Categories of Recipients, Retention Schedule, Legitimate Interests and Consent. Risk Should the organisation's RoPA be incomplete, there is a risk that they do not have a holistic overview of the high-risk assets which they store and the personal data processing undertaken. This may result in a reduced ability to identify and prioritise necessary protections.	Staffordshire PFCC Fire and Rescue Authority should ensure that the RoPA is completed, ensuring that all assets/processes involving personal and sensitive data are documented in a manner which fully acknowledges the associated details. This will improve the organisation's oversight and awareness of key assets and processing.	No issues has been identified during the current year audit	Action completed. Recommendation closed

Appendix I: Internal control recommendations

Assessment 2024/25	Issue	Recommendation	Auditor update 2025/26	Outcome
Green	Implement a Robust Cyber Security Training Staffordshire PFCC Fire and Rescue Authority requires all employees to complete a mandatory Protecting Information Essentials training module on an annual basis. This is supplemented by in-person sessions every two years. Training covers core information security topics such as data handling and protecting information however, the Authority has not implemented more cyber security focused training on key risk areas such as phishing, password security, social engineering, and cyber risk. Risk Should varied cyber security training not be provided to all staff, there is a risk that individuals may be ill-prepared to protect the confidentiality, integrity and awareness of the organisation's assets and information. Furthermore, should those in specialist roles, or with responsibilities for cyber security or risk related areas, not be provided with specialist training, there is a risk that their knowledge will not be reflective of the current threat landscape. This may lead to staff being unable to manage risks, issues, vulnerabilities and weaknesses in an effective and timely manner..	Staffordshire PFCC Fire and Rescue Authority should implement a more varied and robust cyber security training programme. Mandatory modules should cover key areas of risk to the organisation, such as social engineering, password security, mobile devices, data protection, and physical security, and should be reviewed and updated on a regular basis.	No issues has been identified during the current year audit	Action completed. Recommendation closed

Appendix II: Fees

Our fees for the year ending 31 March 2026 are set out in the PSAA scale fees communication and are shown below:

Audit fees	Proposed fee £	Final fee £
Scale fee: base fee for the audit of the Authority financial statements (as set out in the fee scales issued by PSAA)	105,209	105,209
Additional fee for the testing of the membership data in relation to the triennial valuation of the IAS 19 pension liability	n/a	2,000
Additional fee for IFRIC 14 assessment and associated work due to the authority being in a pension asset position	n/a	3,000
Additional fee for the testing of the PFI remeasurement to the requirements of IFRS16	n/a	17,000*
Additional fee for the inventories balance continue to be material in 2025/26	n/a	5,000
Total audit fees	**105,209**	**132,209**

Reconciliation – Note 34	Final fee £
Total fees per table above	132,209
Additional fees 2025/26	(27,000)
Additional fees 2024/25	11,400
Additional fees pre 2023/24 payable to Grant Thornton	14,000
Total audit fees per note 34	**130,609**

*This is an estimated figure. We will reassess the fee for this element of work once the work has been completed.

The audit scale fee charged reconciles to the fees disclosed in the financial statements within note 34 as shown in the table to the left.

Any variation to the scale fee will be determined by PSAA in accordance with their procedures as set out here: Fee Variations Overview - PSAA.

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