

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREATER MANCHESTER FIRE AND RESCUE AUTHORITY

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2014 issued on 30 September 2014 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Greater Manchester Fire and Rescue Authority as at 31 March 2014 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2013/14.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2014 issued on 30 September 2014 we reported that, in our opinion, in all significant respects, Greater Manchester Fire and Rescue Authority had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2014.

Certificate

In our report dated 30 September 2014, we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our assurance statement in respect of the council's Whole of Government Accounts consolidation pack. We have now completed this work. These matters have now been dealt with. No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion and value for money conclusion.

We certify that we have completed the audit of the financial statements of Greater Manchester Fire and Rescue Authority in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Mick Waite

Director
for and on behalf of Grant Thornton UK LLP, Appointed Auditor
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2 October 2014