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**Private & Confidential**

Kevin Wilson  
Director of Finance and Infrastructure  
Humberside Fire Authority  
Summergroves Way  
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Our ref DM/ret-let755

28 May 2013

Dear Kevin,

**Humberside Fire Authority – Audit progress**

We have now completed our planning and interim audit work in line with the timetable set out in our detailed External Audit Plan, dated February 2013. In that plan we indicated that we were planning to present an Interim Audit Report to the Fire Authority to report on the outcome of the planning and control evaluation phases of our audit. This was to ensure that, in line with good practice, any significant matters are reported to those charged with governance in a timely manner.

As our audit work to date has gone smoothly and we have not identified any significant issues, we no longer consider it necessary to report to the Fire Authority at this stage.

In the absence of the need for an Interim Audit Report, please feel free to table this letter at the next meeting of the Fire Authority, to provide them with an update on the progress of our audit . We will provide a full briefing on the audit when presenting our ISA260 report at the September meeting.

Yours sincerely

Damian Murray  
Director

