

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

23 MARCH 2015

1. **COMMUNICATION WITH THE AUDIT COMMITTEE FOR
WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

Report of the Chief Fire Officer.

RECOMMENDED

THAT the Committee note the content of the Communication with the Audit Committee attached as Appendix 1.

2. **PURPOSE OF REPORT**

The Communication is provided to keep Audit Committee Members informed upon the progress of the external auditor (Grant Thornton UK LLP) in delivering their responsibilities.

3. **BACKGROUND**

3.1 In order to ensure that Audit Committee members continue to remain informed upon audit matters, the external auditor has provided a Communication with the Audit Committee report. It is intention of the external auditor to provide an update at all Audit Committee meetings.

3.2 The Communication provides the Audit Committee with a report on Grant Thornton's progress in delivering their responsibilities and includes;

- matters in relation to fraud;
- matters in relation to law and regulations;
- matters in relation to going concern;
- matters in relation to related parties; and
- matters in relation to accounting estimates.

3.3 Representatives from Grant Thornton will be in attendance at the meeting to discuss the report with Members.

[ILO: UNCLASSIFIED]

4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report an initial Equality Impact Assessment is not required and has not been carried out. The matters contained in this report will not lead to a policy change.

5. **LEGAL IMPLICATIONS**

The course of action recommended in this report does not raise issues which should be drawn to the attention of the Authority's Monitoring Officer.

6. **FINANCIAL IMPLICATIONS**

There are no direct financial implications arising from this report.

BACKGROUND PAPERS

The contact officer for this report is Phil Hales, Deputy Chief Fire Officer, 0121 380 6907.

PHIL LOACH
CHIEF FIRE OFFICER

APPENDIX 1

**COMMUNICATION WITH THE AUDIT COMMITTEE FOR
WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

Please see separate attachment