

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT AND PERFORMANCE MANAGEMENT COMMITTEE

26 March 2012

1. STRATEGY FOR INTERNAL AUDIT – 2012/13 TO 2014/15

Report of the Audit Services Manager

RECOMMENDED

THAT the Internal Audit Strategy for 2012/13 to 2014/15 be approved.

2. PURPOSE OF REPORT.

2.1 This report is submitted for member comment and approval

3. BACKGROUND

3.1 The attached report details the proposed Strategy for Internal Audit – Internal Audit Needs Assessment covering the period 2012/13 to 2014/15.

3.2 The plans have been broken down by operational area and have been discussed with West Midlands Fire Service Senior Management.

3.3 The Strategy for Internal Audit is not static, but a dynamic plan which may be updated periodically to reflect changes in the risks faced by the Authority. In the course of the period covered by the strategy, the priority and frequency of audit work may be subject to amendment in order to recognise alterations in the assessment of assurance need/risk analysis, caused by changes within the Authority and the requirements of the Audit and Performance Management Committee and senior managers.

3.4 During the year regular meetings will be held with senior managers and the external auditors to review the plan and discuss the scope, nature and timescales of planned reviews. Any changes to the strategy will be brought before the Audit and Performance Management Committee for approval.

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 and/or do not relate to a policy change.

5. **LEGAL IMPLICATIONS**

The Accounts and Audit Regulations Act states that a relevant body must “maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices”.

6. **FINANCIAL IMPLICATIONS**

There are no direct financial implications arising from this report.

7. **BACKGROUND PAPERS**

Strategy for Internal Audit 2012/13 to 2014/15.

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