

# **WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

## **AUDIT COMMITTEE**

**25 JULY 2016**

### **1. AUDIT COMMITTEE – SELF ASSESSMENT OF GOOD PRACTICE AND EFFECTIVENESS**

Report of the Audit Services Manager [Sandwell MBC].

RECOMMENDED

THAT the Committee complete stage two of their self-assessment of good practice and effectiveness exercise.

### **2. PURPOSE OF REPORT.**

- 2.1 To ask members of the Committee who to complete and return a copy of the Members knowledge and skills framework checklist in advance of the next Audit Committee.

### **3. BACKGROUND**

- 3.1 The Audit Committee commenced a self-assessment of good practice and effectiveness exercise, based on the model provided by the Chartered Institute of Public Finance and Accountancy (CIPFA) in their Audit Committees – Practical Guidance for Local Authorities.
- 3.2 The self-assessment forms part of an overall review of the Audit Committee based around the CIPFA guidance, which includes three separate activities:

#### **Self-assessment exercise**

This has already been completed by the Audit Committee.

#### **Members knowledge and skills framework**

Following the above self-assessment exercise, copies of the framework are now being provided to the Committee for completion. Once they have been completed and returned, the results will be fed back to the Committee.

### **Evaluating the effectiveness**

Once the above framework exercise has been completed, a more detailed evaluating the effectiveness of the Audit Committee will be undertaken.

#### 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.

### **BACKGROUND PAPERS**

Appendix A - Members knowledge and skills framework

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