

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**AUDIT COMMITTEE**

**25 MARCH 2013**

1. **AUDITING STANDARDS**

Report of the Chief Fire Officer

RECOMMENDED

THAT the Committee approves the responses given by Officers to the questions set out in the Auditing Standards report attached as Appendix 1.

2. **PURPOSE OF REPORT**

The Auditing Standards report details a number of questions against which Officers have provided a response. Members are asked to approve the responses given to each of the questions.

3. **BACKGROUND**

3.1 The Auditing Standards report is designed to inform the planning and undertaking of the audit of the Authority's financial statements by the external auditor (Grant Thornton UK LLP). In achieving this, the external auditor needs to understand how the Audit Committee, supported by the Authority's officers meets its responsibilities in the following areas:

- Fraud
- Laws and Regulations
- Going concern
- Accounting and estimates
- Related party transactions

3.2 The report includes a series of questions, in the areas detailed above, against which Officers have provided a response.

- 3.3 The report also summarises the respective responsibilities of the Audit Committee, officers and the external auditors in each of these areas as set out by the International Standards on Auditing (UK and Ireland) (ISAs).
- 3.4 Representatives from Grant Thornton UK LLP will be in attendance to discuss the Auditing Standards report with Members.

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 name for this report is Mike Griffiths, Director Resources, 0121 380 6907.

VIJ RANDENIYA  
CHIEF FIRE OFFICER

**Auditing Standards – Communication with the Audit  
Committee**

Please see separate attachment