

Audit Committee Progress Report

West Midlands Fire & Rescue Authority

Audit 2008/09

Date **March 2009**

DRAFT

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The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
- any third party.

Introduction

- 1 This report summarises progress against our 2008/09 audit plan as agreed with officers and Audit Committee. All work is in progress (and is summarised in Appendix one). There are no issues to report at this stage.
- 2 Besides the 2008-09 work, we are also planning the 2009-10 work and we are currently discussing issues with key officers. We will be bringing our fees letter to the next audit committee.

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Appendix 1 – 2008/09 work programme

Table 1 2008/09 work programme

Work area	Progress	Fire Lead	Comments	Timing of work	Deadline for report/feed back	Audit Committee meeting
Audit Plan 2008/09	Completed		The Audit Plan was agreed by the Authority in April 2008.	Complete		June 2008
Opinion						
Report to those charged with governance (ISA 260)	Will be provided after audit of the 2008-09 accounts.		To be presented to those charged with Governance before opinion can be provided. Latest date for opinion - 30th September 2009	Sept 2009	Sep 2009	Sept 2009
Use of Resources assessment						
2008/09 Use of Resources assessment will cover	Not yet started	John Robb	Initial work in March and further work on queries after that to	March to June	Jul/Aug 2009	

Appendix 1 – 2008/09 work programme

Work area	Progress	Fire Lead	Comments	Timing of work	Deadline for report/feed back	Audit Committee meeting
<ul style="list-style-type: none"> Managing finances Governing the business Managing Resources 			allow for extra evidence to be submitted if relevant.			
Facilitated Improvement Workshop - Use of Resources	Held 27th February	John Robb	Workshop has taken place 27th January	Feb 2009	Not applicable	Not Applicable
Annual Audit Letter						
Annual Audit Letter 2008/09		Mike Griffiths	Summary of all 2008-09 work	October/Nov 09	Nov 2009	

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