

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

24TH SEPTEMBER 2007

1. **AUDIT MEMORANDUM – REPORT TO THOSE CHARGED WITH GOVERNANCE**

Joint report of the Chief Fire Officer and Treasurer.

RECOMMENDED

THAT the report be noted.

2. **PURPOSE OF REPORT**

This report is submitted to inform Members of the audit work undertaken by the Authority's External Auditors, KPMG, during the year in the form of an Audit Memorandum.

3. **BACKGROUND**

- 3.1 The Audit Commission requires KPMG to set out key findings from the audit work they have undertaken during the year in the form of an Audit Memorandum. The Memorandum has been designed to support KPMG's opinions and conclusions and is a requirement of the Code of Audit Practice. A copy of the Memorandum is attached as the Appendix to this report.
- 3.2 Representatives from KPMG will be present at the meeting to answer Members' questions in relation to this report.

4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report an initial Equality Impact Assessment is not required and has not been carried out.

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 for the Authority arising from this report.

BACKGROUND PAPERS

Final Accounts 2006/7 – files located in Finance Office

F. J. E. SHEEHAN
CHIEF FIRE OFFICER

L. BATEMAN
TREASURER