

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**AUDIT AND PERFORMANCE MANAGEMENT COMMITTEE**

**7 MARCH 2011**

1. **CIPFA STATEMENT ON THE ROLE OF HEAD OF INTERNAL AUDIT**

Report of the Audit Services & Risk Management Manager  
[Sandwell MBC].

RECOMMENDED

That the Audit and Performance Management Committee notes the CIPFA Statement on the Role of Head of Internal Audit.

2. **PURPOSE OF REPORT.**

- 2.1 To ask the Committee to note the publication and contents of CIPFA's Statement on the Role of Head of Internal Audit.

3. **BACKGROUND**

- 3.1 CIPFA has recently published a statement on the Role of the Head of Internal Audit. The statement is principles based and should be relevant for all public sector organisations and their Heads of Internal Audit. It is intended to be helpful to a wide audience including Audit Committee's. CIPFA recommend's that they should examine their own organisation against this statement to satisfy themselves that they have effective Head of Internal Audit arrangements in place.
- 3.2 The statement has been circulated to Audit and Performance Management Committee members, and a detailed review of compliance with the principles will be incorporated into the Annual Review of the Effectiveness of the System of Internal Audit, and reported back to the Audit and Performance Management Committee in June of this year.

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**

CIPFA Statement on the Role of Head of Internal Audit

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