

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**AUDIT COMMITTEE**

**7 SEPTEMBER 2015**

**1. CIPFA AUDIT COMMITTEE UPDATE NO. 17**

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

RECOMMENDED

That the Audit Committee notes issue 17 of CIPFA's Audit  
Committee Update.

**2. PURPOSE OF REPORT.**

- 2.1 To ask the Committee to note the publication and contents of issue  
17 of CIPFA's Audit Committee Update.

**3. BACKGROUND**

- 3.1 CIPFA continue to develop a series of briefing papers to support  
public sector audit committee members and to provide a practical  
resource for those who support audit committees. The update is  
published approximately three times a year. Each one includes a  
main feature, together with pointers to new developments or  
guidance that audit committee members may need to be aware of.  
The focus for the latest edition is on the audit committee role in  
reviewing the financial statements.

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.

7. **ENVIRONMENTAL IMPLICATIONS**

There are no environmental implications arising from this report.

**BACKGROUND PAPERS**

CIPFA Audit Committee Update – Issue 17

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