

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**AUDIT AND PERFORMANCE MANAGEMENT COMMITTEE**

**26 MARCH 2012**

1. **AUDIT PLAN 2011/12**

Report of the Chief Fire Officer.

RECOMMENDED

THAT the Committee approve the Audit Commission's Audit Plan to enable the delivery of the audit of financial statements and the value for money conclusion 2011/12.

2. **PURPOSE OF REPORT**

The purpose of the report is to seek Committee approval of the Audit Commission's Audit Plan. The plan sets out how it is intended to undertake audit work to support the audit of financial statements and its conclusion on the Authority's arrangements to secure economy, efficiency effectiveness.

3. **BACKGROUND**

- 3.1 The Audit Plan, attached as Appendix 1 to this report, sets out the audit work that the Audit Commission propose to undertake and the key deadlines and milestones associated with the delivery of this work. The plan is based upon the Audit Commission's risk based approach to audit planning which considers the risks relevant to both the audit of accounting statements and the value for money conclusion.
- 3.2 The Authority is required to prepare the accounting statements by the 30 June 2012 for inspection by the Audit Commission. It is intended to submit the audited 2011/12 accounts to the Authority for approval by 30 September when the Auditor aims to issue the opinion and value for money conclusion. Table 4, within the plan, sets out the proposed timetable and planned outputs. All reports arising from this audit work will be discussed and agreed with appropriate officers prior to submission to Members.

4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report an initial Equality Impact Assessment is not required as the matters contained in this report do not relate to a policy change

5. **LEGAL IMPLICATIONS**

The production of the Audit Plan complies with the statutory requirements set out within the Audit Commission Act 1988 and the Code of Audit Practice for local government bodies.

6. **FINANCIAL IMPLICATIONS**

The Audit fee of £85,860 was set out in the Commission's Annual Audit Letter of 5 April 2011 and was agreed by Members at the Authority meeting on 18 April 2011. After this agreement a rebate of 8% was awarded. The fee, therefore, has been reduced to £78,991. This was communicated to the Audit and Performance Management Committee at its 10<sup>th</sup> October 2011 meeting.

**BACKGROUND PAPERS**

Audit Commission Annual Audit and Inspection Fee Letter 2011/12 dated 5 April 2011.

West Midlands Fire and Rescue Authority 18 April 2011, External Audit Plan and Scale of Fees 2011/12.

VIJ RANDENIYA  
CHIEF FIRE OFFICER