

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

20 January 2014

1. CIPFA AUDIT COMMITTEE UPDATE NO. 12

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

RECOMMENDED

That the Audit Committee notes issue 12 of CIPFA's Audit
Committee Update.

2. PURPOSE OF REPORT.

- 2.1 To ask the Committee to note the publication and contents of issue
12 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 twelfth edition is on reviewing internal audit
quality and the new CIPFA publication "Audit Committees Practical
Guidance for Local Authorities and Police".

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 Audit Committee Update – Issue 12

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