

# **WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

## **AUDIT AND RISK COMMITTEE**

**7 JUNE 2021**

### **1. INFORMING THE AUDIT RISK ASSESSMENT - WEST MIDLANDS FIRE AND RESCUE AUTHORITY 2020/21**

Joint report of the Chief Fire Officer and Treasurer

RECOMMENDED

THAT the Committee note the content of the Informing the Audit Risk Assessment – West Midlands Fire & Rescue Authority 2020/21 attached as Appendix A and B.

### **2. PURPOSE OF REPORT**

The report is provided to keep the Audit and Risk Committee Members informed upon the progress of the external auditor (Grant Thornton UK LLP) in delivering their responsibilities.

### **3. BACKGROUND**

- 3.1 In order to ensure that the Audit and Risk Committee members continue to remain informed upon audit matters, the external auditor has provided a report to the Audit and Risk Committee report. It is the intention of the external auditor to provide an update at all Audit and Risk Committee meetings.
- 3.2 The report provides the Audit and Risk Committee with an update on Grant Thornton's progress in delivering their responsibilities and includes:
- Matters in relation to fraud;
  - Matters in relation to law and regulations;
  - Matters in relation to related parties; and
  - Matters in relation to accounting estimate.

3.3 Representatives from Grant Thornton will be in attendance at the meeting to discuss the report with Members.

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 a policy change.

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**

The scale fee for undertaking West Midlands Fire and Rescue Authority's external audit work for 2020/21 was set at £45,500.

**BACKGROUND PAPERS**

None.

The contact officer for this report is Wayne Brown, Deputy Chief Officer, telephone number 0121 380 6907.

PHIL LOACH  
CHIEF FIRE OFFICER

MIKE GRIFFITHS  
TREASURER