

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

7th JUNE 2010

1. **BENCHMARKING THE FIRE AUTHORITY AGAINST CIPFA'S RED BOOK 2 – MANAGING THE RISK OF FRAUD**

Report of the Head of the Counter Fraud Unit.

RECOMMENDED

That the attached action plan be noted.

2. **PURPOSE OF REPORT.**

To ask the Committee to note the issues that arose from the benchmarking of the Fire Authority against CIPFA's Red Book 2 in June 2009 have been successfully implemented.

3. **BACKGROUND**

In June 2009 a report and action plan was submitted to the Audit Committee outlining the result of a self assessment against CIPFA's Red Book 2 – managing the risk of fraud. The self assessment resulted in an action plan that was agreed to by the Committee. The attached updated action plan gives assurance to the Committee that the agreed action plan as at June 2009 has been successfully implemented by the Authority.

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

None

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