

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

25TH JUNE 2007

1. INTERNAL AUDIT REPORT

Report of the Treasurer.

RECOMMENDED:

THAT the contents of the attached report and the action taken be noted.

2. PURPOSE OF REPORT

To inform Members of the results of the audits carried out during 2006/07.

3. BACKGROUND

- 3.1 Section 73 of the Local Government Act 1985 requires the Fire and Rescue Authority to make arrangements for the proper administration of its financial affairs and this is done through the Treasurer as responsible officer. The Treasurer also has to provide adequate and effective arrangements for the internal audit of the financial affairs of the Authority.
- 3.2 Internal Audit involves an independent and continuous appraisal of accounting, financial and other processes to ensure that systems of governance, risk management and internal control are adequate and effective. The assets and interests of the Authority are protected by a continuous examination of activities to detect fraud, irregular expenditure and losses due to waste and extravagance.
- 3.3 The attached report briefly summarises the areas covered by Internal Audit during 2006/07 for which more detailed reports have been submitted to the Chief Fire Officer.

4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report, an initial Equality Impact Assessment was undertaken which did not raise issues that required a full Equality Impact Assessment to be completed.

5. **TRADE UNION CONSULTATION**

There are no direct Trade Union implications arising from this report.

6. **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.

7. **FINANCIAL IMPLICATIONS**

There are no financial implications other than those referred to elsewhere in this report.

L. BATEMAN
TREASURER

Background Papers/Source Documents

Confidential Internal Audit Files (Exempt Information Paragraph 1 to 10 Part 1 of schedule 12A of the Local Government Act 1972).