

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT AND RISK COMMITTEE

12 NOVEMBER 2018

1. **CIPFA AUDIT COMMITTEE UPDATE NO. 26**

Report of the Audit Services Manager [Sandwell MBC].

RECOMMENDED

That the Audit and Risk Committee notes issue 26 of CIPFA's Audit Committee Update.

2. **PURPOSE OF REPORT.**

- 2.1 To ask the Committee to note the publication and contents of issue 26 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 latest edition is on CIPFA's Position Statement on Audit Committees in Local Authorities, a briefing on topical issues and Audit Committee training.

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 24

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