

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

9 NOVEMBER 2015

1. **AUDIT COMMITTEE – SELF ASSESSMENT OF GOOD PRACTICE AND EFFECTIVENESS**

Report of the Audit Services Manager [Sandwell MBC].

RECOMMENDED

THAT the Committee complete stage two of their self-assessment of good practice and effectiveness exercise.

2. **PURPOSE OF REPORT.**

- 2.1 To ask members of the Committee who have not yet had the opportunity to complete and return their Members knowledge and skills framework, to now consider this prior to the next Audit Committee.

3. **BACKGROUND**

- 3.1 The Audit Committee commenced a self-assessment of good practice and effectiveness exercise, based on the model provided by the Chartered Institute of Public Finance and Accountancy (CIPFA) in their Audit Committees – Practical Guidance for Local Authorities 2013 Edition.
- 3.2 The self-assessment forms part of an overall review of the Audit Committee, again based around guidance Chartered Institute of Public Finance and Accountancy (CIPFA) in their Audit Committees – Practical Guidance for Local Authorities 2013 Edition. This includes three separate activities:

Self-assessment exercise

This has already been completed by the Audit Committee.

Members knowledge and skills framework

Following the above self-assessment exercise, copies of the framework were provided to the Committee for completion. While a

number were completed and returned, since that time there have been new members appointed to the Audit Committee. Therefore, this part of the three stage programme is being refreshed, and members who have yet to have the opportunity to complete the framework are now being asked to consider this. Once this has been done, and they have been completed and returned, the results will be fed back to the Committee.

Evaluating the effectiveness

Once the above framework exercise has been completed, a more detailed evaluating the effectiveness of the Audit Committee will be undertaken.

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

Appendix A - Members knowledge and skills framework

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