

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT AND PERFORMANCE MANAGEMENT COMMITTEE

6 JUNE 2011

1. BENCHMARKING AGAINST CIPFA RED BOOK 2 – MANAGING THE RISK OF FRAUD – ACTION PLAN UPDATE

Report of the Audit Services Manager

RECOMMENDED

THAT this report is noted.

2. PURPOSE OF REPORT.

2.1 This report is submitted for member comment.

3. BACKGROUND

3.1 In June 2010 a report and action plan was submitted to the former Audit Committee outlining the result of a self assessment undertaken against CIPFA's Red Book 2 – "Managing the Risk of Fraud".

3.2 We are able to report back that all of actions flowing from the self assessment have been implemented by officers of 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 financial implications arising from this report.

Peter Farrow
Audit Services Manager – Sandwell MBC