

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**AUDIT AND RISK COMMITTEE**

**20 MARCH 2023**

1. **INFORMING THE AUDIT RISK ASSESSMENT - WEST MIDLANDS FIRE AND RESCUE AUTHORITY 2022/2023**

Joint report of the Chief Fire Officer and Treasurer

RECOMMENDED

- 1.1 THAT the Committee note the content of the Informing the Audit Risk Assessment – West Midlands Fire and Rescue Authority 2022/2023 attached as an Appendix.

2. **PURPOSE OF REPORT**

- 2.1 The report is provided to keep the Audit and Risk Committee Members informed upon the progress of the external auditor (Grant Thornton UK LLP) in delivering their responsibilities.

3. **BACKGROUND**

- 3.1 In order to ensure that the Audit and Risk Committee Members continue to remain informed upon audit matters, the external auditor has provided a report to the Audit and Risk Committee. It is the intention of the external auditor to provide an update at all Audit and Risk Committee meetings.
- 3.2 The report provides the Audit and Risk Committee with an update on Grant Thornton's progress in delivering their responsibilities and includes:
- General enquires of management.
  - Matters in relation to fraud.
  - Matters in relation to law and regulations.
  - Matters in relation to related parties.
  - Matters in relation to going concern.
  - Matters in relation to accounting estimates.

3.3 Representatives from Grant Thornton will be in attendance at the meeting to discuss the report with Members.

#### 4. **EQUALITY IMPACT ASSESSMENT**

4.1 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 a policy change.

#### 5. **LEGAL IMPLICATIONS**

5.1 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.

#### 6. **FINANCIAL IMPLICATIONS**

6.1 The scale of fees for undertaking West Midlands Fire and Rescue Authority's external audit work for 2022/2023 is budgeted at £54,500.

#### **BACKGROUND PAPERS**

None.

The contact officer for this report is Assistant Chief Fire Officer, Karen Gowreesunker, telephone number 0121 380 6006.

WAYNE BROWN  
CHIEF FIRE OFFICER

MIKE GRIFFITHS  
TREASURER