

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

12th OCTOBER 2009

1. EXTERNAL AUDIT EVALUATION – PROPOSED RESPONSES

Report of the Chair of the Audit Committee

RECOMMENDED

That the attached table indicating the Committee's responses be approved.

2. PURPOSE OF REPORT.

- 2.1 To ask the Committee to approve the proposed responses to the External Audit Evaluation exercise.

3. BACKGROUND

- 3.1 In 2008 the Audit Committee undertook a self-assessment exercise which identified the need for consideration of the performance of the External Auditors. As a result, following consideration by this committee, a questionnaire was prepared by Internal Audit
- 3.2 The Audit Commission subsequently completed the relevant section of the questionnaire as a self-evaluation exercise. This was presented to the committee at their meeting of 6th July 2009.
- 3.3 Two questions on the questionnaire (numbers 29 and 30) required a response by this committee, the responsibility for which was delegated to the Chair and Vice Chair.
- 3.4 The attached table details the questions asked and the Chair/Vice Chair's proposed responses.

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

None

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