

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

7 JUNE 2010

1. **AUDIT OPINION PLAN 2009/10**

Report of the Chief Fire Officer.

RECOMMENDED

THAT the Committee note the Audit Commission's approach to the opinion audit and the key milestones and deadlines set out in the Audit Opinion Plan.

2. **PURPOSE OF REPORT**

The purpose of the report is to inform the Committee of the Audit Commission's approach to opinion audit and the key milestones and deadlines set out in the Audit Opinion Plan.

3. **BACKGROUND**

3.1 The Audit Opinion Plan, attached as Appendix 1 to this report, sets out the audit work that the Audit Commission propose to undertake for the audit of financial statements 2009/10 and the key deadlines and milestones. The plan is based upon the Audit Commission's risk based approach to audit planning. It reflects:

- audit work specified by the Audit Commission for 2009/10;
- current national risks relevant to local circumstances; and
- local risks.

3.2 On the basis of risks identified the Audit Commission produce a testing strategy which consists of testing key controls and/or substantive tests of transaction streams and material account balances at year end. The review of key systems has been updated and is listed in Table 2 of the plan. Detailed testing will start on 5 July 2010.

- 3.3 The Authority is required to prepare the financial statements by 30 June 2010. The Audit Commission will complete its audit and issue an opinion by 30 September 2010. The key stages in the process are shown in Table 3 of the plan.
- 3.4 This work will support a number of planned outputs which are detailed in Table 5 of the plan. All reports will be discussed and agreed with the appropriate officers prior to submission to the Audit Committee.

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 a change in policy.

5. **LEGAL IMPLICATIONS**

The production of the Audit Opinion Plan complies with the statutory requirements of the Audit Commission Act 1988.

6. **FINANCIAL IMPLICATIONS**

There are no direct financial implications arising from this report.

BACKGROUND PAPERS

None

VIJ RANDENIYA
CHIEF FIRE OFFICER