

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT AND RISK COMMITTEE

28 NOVEMBER 2022

1. **AUDIT FINDINGS REPORT 2021/2022**

Report of the Treasurer.

RECOMMENDED

- 1.1 THAT the content of the Audit Findings Report (AFR) be noted.

2. **PURPOSE OF REPORT**

- 2.1 This report is submitted to advise Members of the Audit and Risk Committee that Grant Thornton has produced the AFR. The AFR is submitted to inform Members of the audit work undertaken by the external auditors and the findings as a consequence of this work.

3. **BACKGROUND**

- 3.1 The AFR sets out and reports the key messages arising from the external audit work undertaken during the year. The AFR is designed to support the Auditor's opinions and conclusions and is a requirement of the Code of Audit Practice.
- 3.2 Representatives from Grant Thornton will present and explain the findings detailed in the AFR to Members.
- 3.3 The AFR is attached as Appendix A.

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 do not relate 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 2021/2022 is budgeted at £45,500.

7. **ENVIRONMENTAL IMPLICATIONS**

7.1 None.

BACKGROUND PAPERS

Statement of Accounts 2021/2022, Audit and Risk Committee – 18 July 2022.

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

MIKE GRIFFITHS
TREASURER