

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

7th JUNE 2010

1. ANNUAL INTERNAL AUDIT REPORT – 2009/10

Report of the Audit Services Manager.

RECOMMENDED

THAT the Annual Internal Audit report for 2009/10 be approved.

2. PURPOSE OF REPORT.

- 2.1 This report is submitted for member comment and approval

3. BACKGROUND

- 3.1 The attached report details the work of the internal audit service undertaken in 2009/10. It provides an opinion on the adequacy and effectiveness of the Authority's governance, risk management and internal control processes.
- 3.2 The contents of the report also provide one element of the evidence that is required to underpin the Authority's Governance Statement.
- 3.3 It summarises the audit work undertaken during the year in a tabular format, this includes:
- the areas subject to review during the year (Auditable Area)
 - the level of risk to the Authority assigned to each auditable area (high, medium or low)
 - the number of recommendations made as a result of each audit review
 - details of any other work undertaken outside of the original plan

Finally it provides a summary of the key control issues that arose during the year.

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.

7. **BACKGROUND PAPERS**

Annual Internal Audit Report 2009/10.

Peter Farrow
Audit Services Manager