

## **WIRRAL COUNCIL**

### **AUDIT AND RISK MANAGEMENT COMMITTEE**

**25 NOVEMBER 2009**

### **REPORT OF THE CHIEF INTERNAL AUDITOR**

#### **AUDIT COMMISSION REPORTS**

#### **1. EXECUTIVE SUMMARY**

- 1.1 This report summarises reviews undertaken by the Audit Commission since April 2006 to date as requested by the Audit and Risk Management Committee on 29 June 2009. At the request of the Chair of this Committee at the meeting on the 23 September 2009 the report now includes additional detail regarding the nature of individual recommendations and actions that Wirral Council has taken to implement them.

#### **2. BACKGROUND**

- 2.1 On 29 June 2005, the Finance and Corporate Management Select Committee resolved that it should receive an annual report detailing the results of the reviews undertaken by Internal Audit as to how the Council has responded to Audit Commission reports.
- 2.2 The Financial Regulations (4.3.15) state that it is incumbent on Chief Officers to ensure that the receipt and action taken in response to the recommendations within external audit reports, relating to services for which they are responsible, are reported promptly to the appropriate Committee.
- 2.3 At the meeting of this Committee on 29 June 2009 a report was requested identifying all of the reviews completed by the Audit Commission for the period April 2006 to date and including actions taken by the Council to address all of the issues raised.
- 2.4 At the meeting of this Committee on 23 September 2009 the Chair requested that additional information be included in the internal audit report, identifying the exact nature of all of the recommendations included in Audit Commission reports and the current implementation position, and that this be presented to the next meeting of this Committee.

#### **3. FINDINGS**

- 3.1 The Audit Commission issued 41 final reports for the period 1<sup>st</sup> April 2006 to date in respect of Wirral Council and 8 in respect of Merseyside Pension Fund. These are listed in Appendix 1 to this report.
- 3.2 All reports have been reported to the appropriate Committee. Assurances have been obtained that recommendations have been implemented or are in

the process of being implemented, and that Members have been kept updated on current progress.

**4. FINANCIAL AND STAFFING IMPLICATIONS**

4.1. There are none arising from this report.

**5. LOCAL MEMBER SUPPORT IMPLICATIONS**

5.1. There are no local member support implications.

**6. LOCAL AGENDA 21 STATEMENT**

6.1. There are no local agenda 21 implications.

**7. PLANNING IMPLICATIONS**

7.1. There are no planning implications.

**8. EQUAL OPPORTUNITIES IMPLICATIONS**

8.1. There are no equal opportunities implications.

**9. COMMUNITY SAFETY IMPLICATIONS**

9.1. There are no community safety implications.

**10. HUMAN RIGHTS IMPLICATIONS**

10.1. There are no human rights implications.

**11. BACKGROUND PAPERS**

11.1 Audit Commission Reports issued since 1 April 2006 to date. (See Appendix 1).

**12. RECOMMENDATION**

12.1. That the report is noted.

DAVID A. GARRY  
CHIEF INTERNAL AUDITOR

FNCE/310/09