

## **WIRRAL COUNCIL**

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

**23 SEPTEMBER 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 Audit and Risk Management Committee on 29 June 2009, and details the action that Wirral Council has subsequently taken to implement the recommendations contained within the associated reports.

#### **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.

#### **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