

WIRRAL COUNCIL

AUDIT AND RISK MANAGEMENT COMMITTEE

30 JUNE 2010

REPORT OF THE CHIEF INTERNAL AUDITOR

INTERNAL AUDIT ANNUAL REPORT

1 EXECUTIVE SUMMARY

- 1.1 The Internal Audit Section of the Finance Department plans and completes audits to review all relevant areas of risk.
- 1.2 Reports, including recommendations produced following audits are presented to managers. An overall report is produced annually.
- 1.3 This report presents the Annual Audit Report for 2009/10.

2. BACKGROUND

- 2.1 The Accounts and Audit Regulations require that a local authority “shall maintain an adequate and effective system of internal audit”.
- 2.2 In order to meet the statutory requirements the Internal Audit Section has conducted audits to review the operation of the internal control systems. The work has been conducted in accordance with professional standards set by the Audit Practices Board, CIPFA and the Institute of Internal Auditors.

3. ANNUAL INTERNAL AUDIT REPORT 2009/10

- 3.1 The attached Internal Audit Annual Report specifies the Internal Audit assurance opinion on key areas of the Council’s activity for 2009/10.
- 3.2 The audits conducted during the year were principally planned to review the financial control systems in compliance with the requirements of the Accounts and Audit Regulations. However significant attention was also paid to the following areas:

Performance Management,
Local Public Service and Area Agreements,
Anti Fraud and Corruption
Corporate Governance,
Risk Management,
Financial Management Standards in Schools,
ICT Systems,
Service Delivery.

3.3 The Audit Plan was compiled on a risk assessment basis that included consideration of the sensitivity and complexity of all risks identified. Client requests, systems being developed and the availability of resources were also other factors also taken into account during the year.

3.4 The Internal Audit Plan for 2010/11 was approved by this Committee on the 24 March 2010.

4 FINANCIAL AND STAFFING IMPLICATIONS

4.1 There are no financial and staffing implications.

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 OPPORTUNITY IMPLICATIONS

8.1 There are no equal opportunity 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 Code of Practice for Internal Audit in Local Government: CIPFA

12. RECOMMENDATION

12.1 This report should be noted.

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FNCE/100/10