

WIRRAL COUNCIL

AUDIT AND RISK MANAGEMENT COMMITTEE

30 JUNE 2010

REPORT OF THE CHIEF INTERNAL AUDITOR

AUDIT COMMISSION REPORTS

1. EXECUTIVE SUMMARY

- 1.1 This report details the recommendations arising from reviews undertaken by the Audit Commission between April 2009 and March 2010, and also details those reports dating from 2006/07 where recommendations were previously found to be outstanding. The report and attached Appendix details the action that Wirral Council has taken to implement the listed recommendations.

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 13 final reports for the period 1st April 2009 to 31st March 2010 in respect of Wirral Council and 2 in respect of Merseyside Pension Fund. The reports and corresponding recommendations are listed in full in Appendix 1 to this report.
- 3.2 All reports had been reported to the appropriate Committee, with an attached action plan where required.
- 3.3 Assurances were obtained from responsible officers that all recommendations are either implemented or are in the process of implementation. However, at this stage an assurance has not been able to be provided for the recommendations that are for the attention of the Director of Law, HR and Asset Management.

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 (see Appendix 1).

12. RECOMMENDATION

12.1. That the report is noted.

DAVID A GARRY
CHIEF INTERNAL AUDITOR

FNCE/101/10