

WIRRAL COUNCIL

AUDIT AND RISK MANAGEMENT COMMITTEE

28 SEPTEMBER 2010

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, 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.
- 2.3 A request was made by the Audit and Risk Management Committee, 30 June 2010, that testing of a sample of recommendations be undertaken so as to verify that appropriate action has been taken. This report details the findings of this work.

3. FINDINGS

- 3.1 All Audit Commission reports for the period 1st April 2006 to date in respect of Wirral Council and Merseyside Pension Fund were examined. These are listed in Appendix 1 to this report.
- 3.2 Confirmation was obtained that all reports had been reported to the appropriate Committee, with an attached action plan where relevant.
- 3.3 Assurances were obtained that all recommendations have been implemented or are in the process of being implemented.
- 3.4 A 20% sample of the recommendations identified were tested in depth by Internal Audit and sufficient evidence obtained to substantiate the implementation progress in all of the cases examined. All relevant comments regarding progress made for these recommendations are included in the attached appendix in bold typeface.

3.5 However, despite a request by this Committee for evidence to be provided of the progress against four reports within the Department of Law, HR and Asset Management (Probity in Partnership, Governance of Partnerships, Democratic Arrangements and Ethical Governance), such assurances have not been provided to date.

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. (Appendix 1).

12. RECOMMENDATION

12.1 That the report is noted.

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