

## FLINTSHIRE COUNTY COUNCIL

**REPORT TO:**           **AUDIT COMMITTEE**

**DATE:**               **WEDNESDAY, 12 JUNE 2013**

**REPORT BY:**       **HEAD OF FINANCE**

**SUBJECT:**           **ANNUAL ASSESSMENT OF INTERNAL AUDIT**  
**2012/13 (WAO)**

### **1.00 PURPOSE OF REPORT**

1.01 To inform the Committee of the outcome of the Wales Audit Office annual assessment of Internal Audit.

### **2.00 BACKGROUND**

2.01 Wales Audit Office is required to consider whether the internal financial control arrangements for the Council are adequate. As Internal Audit is a key element of the system of internal control, they complete a formal annual assessment.

### **3.00 CONSIDERATIONS**

3.01 The assessment was made against the professional standards set out by the Chartered Institute of Public Finance Accountancy Code of Practice for Internal Audit in Local Government in the United Kingdom.

3.02 The assessment found that Internal Audit is fully compliant with nine of the eleven standards and partly complied with the other two.

3.03 The two areas where recommendations have been made are as follows:-

Staffing, training and continuous professional development – where it is recommended that we continue to monitor internal audit staffing levels to ensure that adequate resources are available to deliver agreed internal audit plans.

Performance, Quality and Effectiveness – where it is recommended that all learning points from the independent quality assurance review are given consideration and addressed where appropriate.

3.04 The report has been fully discussed with WAO and the recommendations accepted as matters to address.

3.05 A copy of the report is attached.

**4.00 RECOMMENDATIONS**

4.01 The Committee is required to note the report.

**5.00 FINANCIAL IMPLICATIONS**

5.01 None.

**6.00 ANTI POVERTY IMPACT**

6.01 None.

**7.00 ENVIRONMENTAL IMPACT**

7.01 None.

**8.00 EQUALITIES IMPACT**

8.01 None.

**9.00 PERSONNEL IMPLICATIONS**

9.01 None.

**10.00 CONSULTATION REQUIRED**

10.01 None.

**11.00 CONSULTATION UNDERTAKEN**

11.01 None.

**12.00 APPENDICES**

12.01 WAO Report – Assessment of Internal Audit 2012/13

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985  
BACKGROUND DOCUMENTS**

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