

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **MONDAY, 25 JUNE 2012**

REPORT BY: **HEAD OF FINANCE**

SUBJECT: **REPORT ON INTERNAL AUDIT (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 eight of the eleven standards, partially compliant with two and not compliant with one. Five recommendations have been made to enhance compliance.

3.03 The non-compliance relates to staffing levels and staff development, which have been affected by the departmental re-structure as part of the Finance Function Review. Recruitment has taken place and the department will be fully staffed from July 2012. Staff appraisals and development will follow the completion of FFR.

3.04 A copy of the report is attached.

4.00 RECOMMENDATIONS

4.01 The committee is requested 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

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

None.

Contact Officer: David Webster
Telephone: 01352 702248
Email: david_webster@flintshire.gov.uk