



## **AGENDA ITEM: 14**

### **NORTH WALES FIRE AND RESCUE AUTHORITY EXECUTIVE PANEL**

**21<sup>st</sup> May 2007**

#### **INTERNAL AUDIT ANNUAL STATEMENT OF ASSURANCE 2006/07**

**Report by Mike Halstead,  
Head of Audit and Procurement Services**

#### **Purpose of Report**

- 1.** Under the terms of the Accounts and Audit regulations, the Authority is required annually to conduct a review of the effectiveness of its system of Internal Control. Internal Audit is an integral part of that system, and is a significant contributor to the preparation of the Statement of Internal Control (SIC), which is required to be included in the Annual Statement of Accounts.

#### **Information**

- 2.** The CIPFA's Code of Practice for Internal Audit in Local Government in the UK 2006 requires the Head of Internal Audit to provide the Executive Panel with assurance on the whole system of internal control, including the adequacy of risk management and corporate governance arrangements. It should also be noted that assurance can never be absolute. The most that Internal Audit can provide to the Executive Panel is reasonable assurance that there are no major weaknesses in the whole system of internal control



### **Information** *(continued)*

- 3.** The report contains the assurance statement based on the work of Internal Audit during the year ended March 2007. The report is supported by Appendix A, which details the audit opinions of the assignments completed during 2006/07.

### **Recommendation**

- 4.** The Internal Audit Annual Statement of Assurance be accepted and utilised to contribute to the evidence content of the 2006/07 Statement of Internal Control (SIC).