

## AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 22 November 2017
<b>Report Subject</b>	Joint Protocol between Internal Audit and Wales Audit Office
<b>Cabinet Member</b>	Not Applicable
<b>Report Author</b>	Internal Audit Manager
<b>Category</b>	Advisory

### EXECUTIVE SUMMARY

Part of the role of the Audit Committee within the Constitution is to keep under review the joint working arrangements of the Council's external and internal auditors. Cooperation between the Internal Audit team and the Auditor General and his auditors benefits them both and the Council as a whole.

A protocol between them has been in existence since 2011, last updated in 2015. A further review has now taken place to ensure it remains up to date, reflects the current practice and forms the basis of the cooperation between them.

### RECOMMENDATIONS

1	The committee is requested to accept the Protocol as the basis for the ongoing cooperation between the internal and external auditors.
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### REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE ACTION TRACKING REPORT</b>
1.01	As the external auditor, the Auditor General's objective is to carry out an audit which discharges his statutory duties and fulfils his obligations under the Public Audit (Wales) Act 2004, the Public Audit (Wales) Act 2013, the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999, and the Code of Audit Practice. The Code requires auditors to liaise effectively with any internal audit functions in line with international auditing standards.

1.02	Internal Audit operate according to the Public Sector Internal Audit Standards and associated Local Government Application Note. These replaced the CIPFA Code of Practice in 2013 and subsequently in 2016 and 2017. The Application Note states that ‘The CAE (Chief Audit Executive – in Flintshire the Internal Audit Manager) should seek to meet regularly with the nominated external audit representative to consult on and coordinate their respective plans and, particularly, to discuss how work can be tailored to satisfy each party’s responsibilities in areas of common interest. Such meetings are an opportunity to discuss matters of mutual interest and to help develop both parties’ understanding of the organisation’.
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<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	None as a result of this report.

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	None as a result of this report.

<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	None as a result of this report.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix A – Joint Protocol between External Audit and Internal Audit

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	None.  <b>Contact Officer:</b> Lisa Brownbill, Internal Audit Manager <b>Telephone:</b> 01352 702231 <b>E-mail:</b> <a href="mailto:lisa.brownbill@flintshire.gov.uk">lisa.brownbill@flintshire.gov.uk</a>

<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
7.01	None.