

**WYRE FOREST DISTRICT COUNCIL**

**CABINET**  
**20<sup>TH</sup> JULY 2010**

**Recommendation from Audit Committee 28<sup>th</sup> June 2010**

**Annual Report from the Section 151 Officer – 2009/2010**

**Background**

At the Audit Committee meeting held on 28<sup>th</sup> June 2010 a report was considered from the Director of Resources that informed members of the Annual Report from the Section 151 Officer for 2009/2010.

The approved terms of reference for internal audit require that the Section 151 Officer prepares an annual report for the Audit Committee. This report should include:

- An opinion on the overall adequacy and effectiveness of the Council's Internal Control Environment.
- Disclose any qualification to that opinion, together with the reasons for qualification.
- Present a summary of the audit work undertaken to formulate the opinion.
- Draw attention to any issues the Section 151 Officer judges particularly relevant to the preparation of the statement on internal control.
- Compare the work actually undertaken with the work that was planned.
- Comment on compliance with the standards included in the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom as appropriate.

The opinion is a personal opinion of the Section 151 Officer on the overall adequacy and effectiveness of the Council's internal control environment.

**RECOMMENDED TO CABINET:**

**The report from the Section 151 Officer for 2009/2010 attached as Appendix 1 to the report to the Audit Committee be approved.**