

**PWYLLGOR ARCHWYLIO
14 RHAGFYR 2018**

**PROTOCOL ADRODD AC
UWCHGYFEIRIO ARCHWILIAD MEWNOL**

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:
Cymeradwyo'r protocol ddrafft.

Y Rhesymau:
Er mwyn caniatáu i'r Pwyllgor Archwyllo gyflwyno sylwadau ynghylch cynnwys y protocol ddrafft.

Ymgynghorwyd â'r pwyllgor craffu perthnasol: AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad: AMHERTHNASOL

Angen i'r Cyngor wneud penderfyniad: AMHERTHNASOL

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:
Cyngorydd David Jenkins

Y Gyfarwyddiaeth:
Gwasanathau Corfforaethol

**Enw Pennaeth y
Gwasanaeth:**
Helen Pugh

Awdur yr Adroddiad:
Caroline Powell

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Prif Archwilydd

Rhif ffôn: 01267 246217
Cyfeiriad e-bost:
capowell@sirgar.gov.uk

EXECUTIVE SUMMARY

AUDIT COMMITTEE 14TH DECEMBER 2018

INTERNAL AUDIT ESCALATION PROTOCOL

The Head of Revenues and Financial Compliance at Carmarthenshire County Council is responsible for the Authority's Internal Audit service. Where Internal Audit reviews are undertaken on functions headed by the Head of Revenues and Financial Compliance, there is a potential conflict of interest arising from reporting lines.

Internal Audit works to the Public Sector Internal Audit Standards which came into force on 1 April 2013. Professional standards require that Internal Audit be independent from management and the activities which it audits. This is essential to Internal Audit's proper conduct and impartial advice to management. The Public Sector Internal Audit Standards require Internal Auditors to conform to a code of ethics; the four principles of the code of ethics are:

- Integrity,
- Objectivity,
- Confidentiality, and
- Competency.

This document sets out the reporting process within the Internal Audit team and the escalation process to follow should a conflict of interest arise, ensuring the code of ethics is adhered to at all times.

**DETAILED REPORT
ATTACHED?**

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Helen Pugh - Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities NONE	Legal NONE	Finance YES	ICT NONE	Risk Management Issues NONE	Staffing Implications NONE	Physical Assets NONE
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Finance: Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Helen Pugh - Head of Revenues and Financial Compliance

1. **Scrutiny Committee:** Not Applicable
2. **Local Member(s):** Not Applicable
3. **Community/Town Council:** Not Applicable
4. **Relevant Partners:** Not Applicable
5. **Staff Side Representatives and other Organisations:** Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2018-21	AC 28-03-16	Internal Audit Unit