

## CYD-BWYLLGOR ERW 17 MAI 2023

### BARN SICRWYDD FLYNYDDOL PENNAETH ARCHWILIO MEWNOL ERW AR GYFER 2021-22

#### Y PWRPAS:

Darparu ar gyfer Cyd-bwyllgor ERW farn sicrwydd flynyddol y Pennaeth Archwilio Mewnol ar effeithiolrwydd trefniadau ERW o ran Llywodraethu, Rheoli Mewnol, Rheoli Risg a Rheolaeth Ariannol ar gyfer 2021-22.

#### YR ARGYMHELLION / PENDERFYNIADAU ALLWEDDOL SYDD EU HANGEN:

Bod Cyd-bwyllgor ERW yn ystyried yr adroddiad ac yn nodi Barn Sicrwydd Flynyddol Pennaeth Archwilio Mewnol ERW ar gyfer 2021-22.

#### Y RHESYMAU:

Cynorthwyo ERW i lywio ei Ddatganiad Llywodraethu Blynnyddol ar gyfer 2021-22.

#### Awdur yr Adroddiad:

Matthew Holder

#### Swydd:

Pennaeth Archwilio Mewnol ERW

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**EXECUTIVE SUMMARY  
ERW JOINT COMMITTEE  
17 MAY 2023**

**ERW HEAD OF INTERNAL AUDIT ANNUAL ASSURANCE  
OPINION 2021-22**

**BRIEF SUMMARY OF PURPOSE OF REPORT**

The Public Sector Internal Audit Standards (PSIAS) came into effect on 01 April 2013 and requires the Head of Internal Audit to “deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement”.

The purpose of the annual internal audit opinion is to contribute to the assurances available to the Section 151 Officer and the Joint Committee which underpin the assessment of the effectiveness of the system of internal control for ERW.

In order to form an opinion on each audit review, the Internal Audit Service have to obtain sufficient evidence on which to base their opinion, and by necessity this results in testing on a sample or selected basis and having to place reliance on assurances provided by management.

The Head of Internal Audit Opinion is that ERW has a moderate framework of governance, internal control, risk management and financial management arrangements in place. This means that there are weaknesses in the adequacy and/or effectiveness of governance, internal control, risk management and financial management arrangements, which could have an impact on the ability of ERW to achieve its objectives.

**DETAILED REPORT ATTACHED?**

**YES**

# IMPLICATIONS

Policy, Crime & Disorder and Equalities	Legal	Finance	Risk Management Issues	Staffing Implications
<b>NONE</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>NONE</b>
<b>1. Legal</b>  As outlined within the Head of Internal Audit Annual Assurance Opinion 2021-22.				
<b>2. Finance</b>  As outlined within the Head of Internal Audit Annual Assurance Opinion 2021-22.				
<b>3. Risk Management</b>  As outlined within the Head of Internal Audit Annual Assurance Opinion 2021-22.				

# CONSULTATIONS

None.

**Section 100D Local Government Act, 1972 – Access to Information  
List of Background Papers used in the preparation of this report:**

None