



**LIVERPOOL  
CITY REGION**  
COMBINED AUTHORITY

## **MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE**

To: The Members of the Audit and Governance Committee

Dear Member,

You are requested to attend a meeting of the Audit and Governance Committee to be held on **Wednesday, 20th March, 2019** at **2.00pm** in the Authority Chamber - No.1 Mann Island, Liverpool, L3 1BP.

If you have any queries regarding this meeting, please contact Trudy Bedford on telephone number (0151) 330 1330.

Yours faithfully

Chief Executive

## **AUDIT AND GOVERNANCE COMMITTEE**

### **AGENDA**

**1. APOLOGIES FOR ABSENCE**

**2. DECLARATIONS OF INTEREST**

**3. MINUTES OF THE PREVIOUS MEETINGS**

To consider the minutes of the previous meetings of the Audit and Governance Committee held on: -

a) 17<sup>th</sup> October 2018; and

b) 23<sup>rd</sup> January 2019.

(Pages 1 - 8)

**4. LIVERPOOL CITY REGION COMBINED AUTHORITY INTERNAL AUDIT PERFORMANCE**

The purpose of this report is to provide the Audit and Governance Committee with an overview of the internal audit work completed in respect of the Combined Authority for the period 1 October 2018 – 28 February 2019 in accordance with the Internal Audit Plan 2018-19.

(Pages 9 - 24)

**5. LIVERPOOL CITY REGION COMBINED AUTHORITY INTERNAL AUDIT PLAN AND CHARTER 2019-20**

The purpose of this report is to provide the Audit and Governance Committee with the Internal Audit Plan of work and Internal Audit Charter for 2019-20.

(Pages 25 - 68)

**6. EXTERNAL AUDIT PLAN 2018/19**

The purpose of this report is to provide the Audit and Governance Committee with the external audit plan of work (2018/19) which is proposed by the appointed External Auditors, Mazars.

(Pages 69 - 92)

**7. LIVERPOOL CITY REGION COMBINED AUTHORITY COUNTER-FRAUD POLICIES**

The purpose of this report is to provide the Audit and Governance Committee with the Counter-Fraud policies for the organisation.

(Pages 93 - 144)

**8. RISK MANAGEMENT UPDATE**

The purpose of this report is to provide an update in respect of the system of corporate risk management and the activity that has been undertaken in embedding an effective system in the organisation. This encompasses presenting the refreshed Corporate Risk Register for noting and the revised Risk Management Policy for approval.

(Pages 145 - 174)

**9. ACCOUNTING POLICIES**

To consider a verbal presentation which seeks Members views on the accounting policies for the Liverpool City Region Combined Authority.

**10. GOVERNANCE UPDATE**

To advise the Audit and Governance Committee of various matters relating to the CA Constitution and information policies.

(Pages 175 - 212)

**11. LOCAL GOVERNMENT ETHICAL STANDARDS - A REVIEW BY THE COMMITTEE ON STANDARDS IN PUBLIC LIFE**

The purpose of this report is to inform the Audit and Governance Committee of the outcome of the Committee on Standards in Public Life review of Local Government Ethical Standards.

(Pages 213 - 222)

**12. LIVERPOOL CITY REGION COMBINED AUTHORITY AUDIT AND GOVERNANCE COMMITTEE ANNUAL REVIEW FOR 2018/19**

The purpose of this report is to provide the Audit and Governance Committee with an opportunity to consider their draft Annual Review for 2018/19.

(Pages 223 - 238)