

LIVERPOOL CITY REGION COMBINED AUTHORITY

To: The Chair and Members of the Audit and Governance Committee

Meeting: 20 March 2019

Authority/Authorities Affected: Combined Authority/All Districts

EXEMPT/CONFIDENTIAL ITEM: No

REPORT OF THE HEAD OF INTERNAL AUDIT

LIVERPOOL CITY REGION COMBINED AUTHORITY INTERNAL AUDIT PERFORMANCE

1. PURPOSE OF REPORT

- 1.1 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.

2. RECOMMENDATIONS

- 2.1 The Liverpool City Region Combined Authority Audit and Governance Committee is recommended to:
- (a) Note the progress made in the delivery of the approved Internal Audit Plan in respect of the Combined Authority
 - (b) Note the outcomes of the audit work undertaken during the period of the report.

3. BACKGROUND

- 3.1 So as to support the Committee in the discharge of its duties according to its Terms of Reference, the report details the work undertaken by the Internal Audit service in respect of LCRCA in the period 1 October 2018 – 28 February 2019. The report highlights the following key points:
- (a) Audits completed in the period, detailing audit opinions and recommendations made;
 - (b) Recommendations outstanding and progress made by management in implementing recommendations;
 - (c) An update on internal audit performance indicators, as detailed in the Quality Assurance and Improvement Programme (QAIP);

- (e) An update on work undertaken in respect of fraud and irregularity; and
- (f) An update on the service's compliance with the Public Sector Internal Audit Standards (PSIAS).

4. RESOURCE IMPLICATIONS

4.1 Financial

There are no direct issues arising from this report.

4.2 Human Resources

There are no direct issues arising from this report.

4.3 Physical Assets

There are no direct issues arising from this report.

4.4 Information Technology

There are no direct issues arising from this report.

4.5 Programme Management Office (PMO)

There are no direct issues arising from this report.

5. RISKS AND MITIGATION

- 5.1 It is the responsibility of the LCRCA to establish effective arrangements for the management of risk. Internal Audit reports highlight weaknesses which pose a risk to the achievement of the organisation's objectives and the according recommendations assist in mitigating such risks. Internal audit work is one strand of assurance regarding the effectiveness of the system of internal control and this can be utilised to inform the LCRCA's view of organisational risk and its management.

6. EQUALITY AND DIVERSITY IMPLICATIONS

- 6.1 There are no direct issues arising from this report.

7. PRIVACY IMPLICATIONS

- 7.1 There are no direct issues arising from this report.

8. COMMUNICATION ISSUES

- 8.1 There are no direct issues arising from this report.

9. CONCLUSION

- 9.1 Internal Audit has made positive progress in the period of this report to deliver the Internal Audit Plan 2018-19.
- 9.2 This report demonstrates how the provision of available Internal Audit resource has been utilised to provide appropriate assurance to the Combined Authority.

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Appendices:

Appendix One – Internal Audit Performance

Background Documents:

None