

LIVERPOOL CITY REGION COMBINED AUTHORITY

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

Meeting: 2 October 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 Liverpool City Region Combined Authority (LCRCA) Audit and Governance Committee with an overview of the internal audit work completed in respect of the Combined Authority for the second quarter of 2019-20, in accordance with the Internal Audit Plan 2019-20.

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; and
 - (b) Note the outcomes of the audit work undertaken during the period of the report.

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 second quarter of 2019-20. The report highlights the following key points:
- (a) A summary of Internal Audit Plan delivery for the quarter;
 - (b) Details of work undertaken, and key items of note in respect of corporate systems, Liverpool City Region Combined Authority specific systems and Merseytravel specific systems;

- (c) An update on internal audit performance with reference to the key performance indicators detailed in the Quality Assurance and Improvement Programme (QAIP); and
- (d) An update on the service's compliance with the Public Sector Internal Audit Standards (PSIAS).

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

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

There are no direct issues arising from this report.

7. PRIVACY IMPLICATIONS

There are no direct issues arising from this report.

8. COMMUNICATION ISSUES

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 2019-20.
- 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 1 – Internal Audit Performance

Background Documents:

None