

<b>Report Title</b>	Internal Audit Update
<b>Portfolio Holder</b>	Policy, Reform and Resources
<b>Summary of report</b>	Overview of the internal audit work completed in the fourth quarter of 2022/23
<b>Is this report exempt?</b>	No
<b>Is this a Key Decision</b>	No
<b>Local Authorities affected</b>	All
<b><u>Impact and implications of this report</u></b>	
<b>Financial impact</b>	No
<b>Dispensation of decision sought and details of approval</b>	
<b>Supporting the Corporate Plan</b>	<ul style="list-style-type: none"> <li>✓ A Fairer City Region</li> <li>✓ A Stronger City Region</li> <li>✓ A Cleaner City Region</li> <li>✓ A Connected City Region</li> <li>✓ A Vibrant City Region</li> </ul>
<b><i>Tick which ones are appropriate</i></b>	
<b>Climate Change Implications</b>	No
<b>Equality and Diversity implications</b>	No
<b>Social Value implications</b>	No
<b>Human Resources implications</b>	No
<b>Physical Assets implications</b>	No
<b>Information Technology implications</b>	No
<b>Legal implications</b>	No
<b>Risk and Mitigation</b>	Yes (see paragraph 4)
<b>Privacy implications</b>	No
<b>Communication and consultation implications</b>	No
<b>Contact Officer(s)</b>	Laura A. Williams, Head of Internal Audit <a href="mailto:laura.williams@liverpoolcityregion-ca.gov.uk">laura.williams@liverpoolcityregion-ca.gov.uk</a>
<b>Appendices</b>	Yes - Appendix 1 Internal Audit Update
<b>Background Documents</b>	No

# LIVERPOOL CITY REGION COMBINED AUTHORITY

## LCR Audit and Governance Committee

Wednesday 22 March 2023

Report of the Head of Internal Audit

### INTERNAL AUDIT UPDATE

#### 1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide the Combined Authority Audit and Governance Committee with an overview of the internal audit work completed in the fourth quarter of 2022-23, in accordance with the Internal Audit Plan 2022-23.

#### 2. RECOMMENDATIONS

- 2.1 It is recommended that the Audit and Governance Committee:

(a) notes the report.

#### 3. BACKGROUND

- 3.1 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 the Combined Authority and Merseytravel in the fourth quarter of 2022-23. The report highlights the following key points:

- A summary of Internal Audit Plan delivery for the period;
- Details of work undertaken, recommendations made, and key items of note;
- Update on the implementation of recommendations;
- A summary of the work undertaken in respect of fraud, bribery and corruption;
- An update on internal audit performance with reference to the key performance indicators detailed in the Quality Assurance and Improvement Programme (QAIP); and
- An update on the service's compliance with the Public Sector Internal Audit Standards (PSIAS).

#### 4. IMPACT AND IMPLICATIONS

- 4.1 Risks and Mitigation

It is the responsibility of the Combined Authority 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 Combined Authority's view of organisational risk and its management.

## **5. CONCLUSION**

- 5.1 Internal Audit has made positive progress in the period of this report to deliver the Internal Audit Plan 2022-23. This report demonstrates how the provision of available Internal Audit resource has been utilised to provide appropriate assurance to the organisation.

LAURA A. WILLIAMS  
Head of Internal Audit