

**Report Title: Here**

**Risk and Audit Performance**

Date of meeting:	4 September 2024		
Report to:	Audit and Governance Committee		
Report of:	Executive Director Corporate Services and Commercial		
Portfolio:	Corporate Services		
Wards affected:	All		
Is this a key decision:	No	Included in Forward Plan:	No
Exempt/confidential report:	No		

**Summary:**

This report details the performance and key activities of the Risk and Audit Service for the period 1 May 2024 to 31 July 2024.

The report also discusses the resourcing position across the Team as well as in particular the Internal Audit Team, the response and the actions planned for the rest of the financial year.

**Recommendation(s):**

(1) Note the progress on the and 2024/25 Internal Audit Plan from 1 May 2024 to 31 July 2024.

(2) Note the contributions made by the Health and Safety, Insurance, Assurance and Risk and Resilience teams in facilitating the management of the Council’s key risks

**1. The Rationale and Evidence for the Recommendations**

1.1 The Risk and Audit Service is managed by the Chief Internal Auditor, who reports to the Executive Director of Corporate Resources and Customer Services through the Service Manager - Finance.

- 1.2 The mission of the service is “to deliver a first-class risk and audit service that is highly respected and valued by Sefton and is the envy of our peers”.
- 1.3 The Service has the following objectives:
- To lead the Council in embedding a system of internal control and risk management that facilitates the achievement of the organisation’s objectives.
  - To be a valued corporate influence in promoting the due consideration of risk in Council decisions, strategies, and plans.
  - To align the service with the Council’s changing needs.
- 1.4 In delivering this mission and objectives, the Service encapsulates the following teams:
- Internal Audit
  - Health and Safety
  - Insurance
  - Risk and Resilience
  - Assurance
- 1.5 This report summarises the main aspects of the performance of the Service during the period 1 May 2024 to 31 July 2024, and gives members a detailed overview of the following areas:
- Internal Audit:
    - work undertaken in the period, including a summary of work
    - outline of the high priority recommendations made
    - performance against Key Performance Indicators
    - developments relating to this part of the Service
  - Health and Safety, Insurance, Assurance and Risk and Resilience:
    - work undertaken in the period, with key data provided
    - developments relating to these parts of the Service
- 1.6 The report concludes by looking ahead to the forthcoming activities being undertaken by the service.
- 2. Financial Implications** – There are no direct financial implications from the report. The report does outline recruitment following a re-structure from May 2024 which are accommodated within the existing budget for the Risk and Audit Team and have been approved by line management within Finance.
- 3. Legal Implications** – There are no direct legal implications from the report for decision although the report does include commentary on health and safety issues as well as insurance claims which will involve potential indirect legal implications.
- 4. Corporate Risk Implications** – There are no direct corporate risk implications from the report.
- 5. Staffing HR Implications** – The report outlines the progress on the recruitment for the restructure completed in Q1 2024/25 and details of resourcing issues from the Internal Audit Team.

## Alternative Options Considered and Rejected

None

<b>Equality Implications:</b> There are no equality implications.
<b>Impact on Children and Young People:</b> There are no direct implications in the report for Children and Young People.
<b>Climate Emergency Implications:</b> The recommendations within this report will have a Positive impact.  The Risk and Audit Team has been working mainly from home with exception of the Health and Safety Team who undertake periodic inspections of Council buildings to provide guidance and support.  The working from home has reduced the teams commuting and therefore carbon footprint. The revised working practices will continue with the Council's agile working policy although the footprint will slightly increase at this point as staff move back to the office at an agreed frequency.  One of the audits within the 2022/23 approved audit plan as well as 2023/24 is Climate Change which will provide assurance on the Council's response to the Climate Emergency. Further audits will likely take place to provide further assurance.

## What consultations have taken place on the proposals and when?

### (A) Internal Consultations

The Executive Director of Corporate Services and Commercial (FD.7747/24) and the Chief Legal and Democratic Officer (LD.5847/24) have been consulted and any comments have been incorporated into the report.

### (B) External Consultations

None

## Implementation Date for the Decision:

Immediately following the Committee meeting.

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### **Appendices:**

The following appendices are attached to this report:

- Risk and Audit Performance report

### **Background Papers:**

The following background papers, which are not available elsewhere on the Internet can be accessed on the Council website:

- Internal Audit Plan 2024/25 (as approved by this Committee on 13 March 2024)