

**Report to:** Audit & Governance Committee **Date of Meeting:** 21 September 2016

**Subject:** Risk and Audit Service Performance Report

**Report of:** Head of Corporate Resources **Wards Affected:** All

**Is this a Key Decision?** No **Is it included in the Forward Plan?** No

**Exempt/Confidential** No

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### **Purpose/Summary**

This report details the performance and activities of the Risk and Audit Service in the period 30 June – 31 August 2016.

### **Recommendation(s)**

Members are requested to:

- (i) Note the report and the positive contribution made by the Service in the period.
- (ii) Approve the Revised Internal Audit Plan 2016/17
- (iii) Note the plans for the future direction and development of the Service and the positive impact this is expected to have on the level of assurance provided.

### **How does the decision contribute to the Council's Corporate Objectives?**

	<b><u>Corporate Objective</u></b>	<b><u>Positive Impact</u></b>	<b><u>Neutral Impact</u></b>	<b><u>Negative Impact</u></b>
1	Creating a Learning Community	✓		
2	Jobs and Prosperity	✓		
3	Environmental Sustainability	✓		
4	Health and Well-Being	✓		
5	Children and Young People	✓		
6	Creating Safe Communities	✓		
7	Creating Inclusive Communities	✓		
8	Improving the Quality of Council Services and Strengthening Local Democracy	✓		

**Reasons for the Recommendation:**

Approval of the recommendations will enable the Service to provide a more robust assurance to the Council.

**What will it cost and how will it be financed?**

There are no financial costs associated with this report.

**(A) Revenue Costs**

There are no direct financial implications arising from this report. However, the Council benefits from the work of the section in reducing the impact and likelihood (and so the cost) of risk.

**(B) Capital Costs**

There are no direct capital cost implications arising from this report.

**Implications:**

The following implications of this proposal have been considered and where there are specific implications, these are set out below:

<b>Legal</b>		
None		
<b>Human Resources</b>		
None		
<b>Equality</b>		
1.	No Equality Implication	<input checked="" type="checkbox"/>
2.	Equality Implications identified and mitigated	<input type="checkbox"/>
3.	Equality Implication identified and risk remains	<input type="checkbox"/>

**Impact on Service Delivery:**

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

The Head of Corporate Resources was consulted and has agreed the report (FD 4274/16).

The Head of Regulation and Compliance was consulted and has no comments to add to the report (LD 3557/16).

**Are there any other options available for consideration?**

No

**Implementation Date for the Decision**

Immediately following the Committee

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**Background Papers:**

The following papers are available for inspection by contacting the above officer:

Internal Audit Plan 2016/17 (as approved by this Committee on 23 March 2016)  
Insurance Plan 2016/17  
Health and Safety Plan 2016/17  
Risk and Resilience Plan 2016/17

## **1. Introduction/Background**

1.1 The Risk and Audit Service is managed by the Chief Internal Auditor, who reports to the Head of Corporate Resources.

1.2 The objective of the Service is to improve the control environment and reduce the likelihood and impact of risks to the Council.

1.3 In delivering this objective, the Service encapsulates the following teams:

- Internal Audit
- Health and Safety
- Insurance
- Risk and Resilience

1.4 This report summarises the main aspects of the performance of the Service during the period 30 June – 31 August 2016, and gives members a detailed overview of the following areas:

- Internal Audit:
  - work undertaken in the period, including a summary of work and an outline of the three high priority recommendations made.
  - performance against Key Performance Indicators
  - anti-fraud update
  - developments relating to this part of the Service.
- Health and Safety, Insurance and Risk and Resilience:
  - work undertaken in the period, with key data provided where applicable
  - developments relating to these parts of the Service.

The report concludes by highlighting the plans for the future direction and development of the Service.