

Report to: Audit & Governance Committee **Date of Meeting:** 7 December 2016

Subject: Risk and Audit Service Performance Report

Report of: Chief Internal Auditor **Wards Affected:** All

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

Exempt/Confidential No

Purpose/Summary

This report details the performance and activities of the Risk and Audit Service in the period 1 September – 23 November 2016.

Recommendation(s)

Members are requested to:

- (i) Note the progress in the delivery of the 2016/17 Internal Audit Plan and the activity undertaken for the period 1 September 2016 to 23 November 2016.
- (ii) Approve the Anti-Fraud, Bribery and Corruption Policy
- (iii) Note that the Council's key Health and Safety policies have been reviewed in conjunction with the Health and Safety Committee
- (iv) Note that the insurance renewal has been completed
- (v) Note the progress made in developing the Council's emergency planning arrangements.

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

	<u>Corporate Objective</u>	<u>Positive Impact</u>	<u>Neutral Impact</u>	<u>Negative Impact</u>
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 help in strengthening the Council’s approach to fraud and corruption, and will facilitate the continued provision of a comprehensive Risk and Audit Service.

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:

Legal		
None		
Human Resources		
None		
Equality		
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 4408/16).

The Head of Regulation and Compliance was consulted and has no comments to add to the report (LD 3691/16).

Are there any other options available for consideration?

No

Implementation Date for the Decision

Immediately following the Committee

Contact Officer: Laura A. Williams, Chief Internal Auditor
Tel: 0151 934 4051
Email: Laura.Williams@sefton.gov.uk

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 21 September 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 1 September – 23 November 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 high priority recommendations made.
 - performance against Key Performance Indicators
 - anti-fraud update, including the revised Anti-Fraud, Bribery and Corruption Policy for approval
 - 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
 - developments relating to these parts of the Service.

The report concludes by looking ahead to the forthcoming activities being undertaken by the service.