



ST HELENS
BOROUGH COUNCIL

Audit and Governance Committee

23 November 2020

| | |
|-----------------------------|---|
| Report Title: | Internal Audit Progress Report |
| Cabinet Portfolio | Finance and Governance |
| Cabinet Member | Councillor Martin Bond |
| Exempt Report | No |
| Reason for Exemption | N/A |
| Key Decision | No |
| Public Notice issued | N/A |
| Wards Affected | All |
| Report of | Cath Fogarty Executive Director of Corporate Services cathfogarty@sthelens.gov.uk 01744 673201 |
| Contact Officer | Jan Bakewell Director of Legal & Governance janbakewell@sthelens.gov.uk 01744 673209 |

| | |
|--|--|
| | |
|--|--|

| | | |
|---|---|---|
| <p>Borough priorities</p> <p>Please mark X for any priority supported by this report</p> <p>NB Use Section 4 - Background Information to explain how each selected priority is supported</p> | Ensure children and young people have a positive start in life | |
| | Promote good health, independence and care across our communities | |
| | Create safe and strong communities for our residents | |
| | Support a strong, diverse and well-connected local economy | |
| | Create a green, thriving and vibrant place to be proud of | |
| | Be a modern, efficient and effective Council | X |

1. Summary

- 1.1 To enable Members to monitor the effectiveness of the Council’s governance, risk management and internal control processes, this report provides an overview of the work carried out by Internal Audit for the period 1st April to 30th September 2020. The report also provides an update on the Internal Audit Plan 20/21, which was approved by Committee in July 2020.
- 1.2 The work undertaken by Internal Audit is based on the Internal Audit Plan, which in turn is based on a detailed risk assessment. Delivery of the Plan is a fundamental part of the overall control and governance framework.
- 1.3 The report also outlines the impact of the Covid pandemic on Internal Audit work.

2. Recommendations for Decision

The Audit and Governance Committee is recommended to:

- i) **Note the report**

3. Purpose of this Report

- 3.1 To report on the delivery of the Internal Audit Plan 20/21

4. Background /Reasons for the recommendations

- 4.1 The Terms of Reference for the Audit and Governance Committee require it to consider reports from the Head of Internal Audit on Internal Audit's performance during the year
- 4.2 The Public Sector Internal Audit Standards (PSIAS) (Revised 2017) require regular reporting of internal audit performance.

5. Community Impact Assessment

- 5.1 N/A

6 Consideration of Alternatives

- 6.1 N/A

7 Conclusions

- 7.1 That the Audit and Governance Committee be recommended to note the Internal Audit Progress Report, in accordance with the Public Sector Internal Standards.

8. Implications

- 8.1 Risks
 - 8.1.1 The potential risk of a lack of adequate and professional assurance to the Committee as the body charged with governance.

9. Background papers

- 9.1 Public Sector Internal Audit Standards (Revised 2017)

10. Appendices

- 10.1 Appendix 1 – Internal Audit Progress Report