

Audit and Governance Committee

30th May 2019

INTERNAL AUDIT ANNUAL REPORT 2018/19

WARDS AFFECTED

All

EXEMPT / CONFIDENTIAL ITEM

No

1.0 PROPOSED DECISION

1.1 Appended to this report is the Internal Audit annual report detailing matters that should be reported as required by the Public Sector Internal Audit Standards (PSIAS).

1.2 Members are requested to note the report.

2.0 JUSTIFICATION FOR THE DECISION

2.1 The Terms of Reference for the Audit and Governance Committee require it to:

- ✓ Approve Internal Audit's Strategic Audit Plan, performance and annual report.

3.0 FACTS SUPPORTING THE PROPOSED DECISION

3.1 Section 5 of the Accounts and Audit Regulations 2015 requires:

Paragraph (1):

“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance process, taking into account public sector internal auditing standards or guidance.”

4.0 RISKS ASSOCIATED WITH THE PROPOSED DECISION

4.1 The potential risk of a lack of adequate and professional assurance to the Committee as the body charged with governance.

5.0 OTHER IMPLICATIONS

5.1 None.

6.0 PREVIOUS APPROVAL / CONSULTATION

6.1 None.

7.0 ALTERNATIVE OPTIONS AND IMPLICATIONS THEREOF

7.1 None.

8.0 APPENDICES

8.1 Appendix 1 – Internal Audit Annual report

Cath Fogarty
Strategic Director of Corporate Resources

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BACKGROUND PAPERS

The following list of documents were used to complete this report and are available for public inspection for four years from the date of the meeting from the Contact Officer named above:

Public Sector Internal Audit Standards (Revised 2017)