

**Audit & Standards Committee**

**10<sup>th</sup> October 2019**

**Group Internal Audit Plan Progress Report**

**Purpose**

This report provides an update on the 2019/20 Internal Audit Plan.

**Freedom of Information & Section 12A of the Local Government Act 1972**

Under the Freedom of Information Act this paper and any appendices will be made available under the Mayoral Combined Authority Publication Scheme. This scheme commits the Authority to make information about how decisions are made available to the public as part of its normal business activities.

**Recommendations**

The Audit and Standards Committee are asked to note:

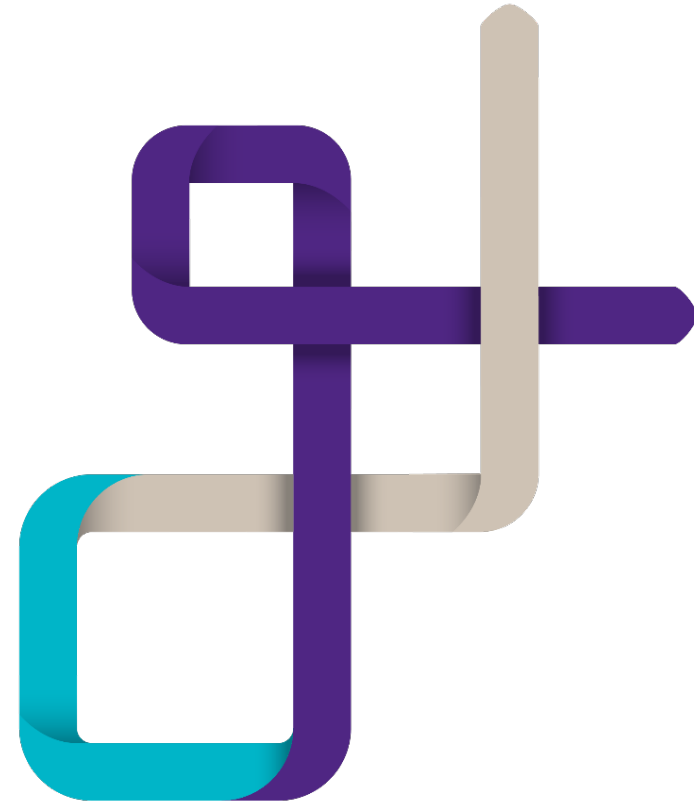
- the progress of audits underway.
- the changes to the Internal Audit Plan since the plan was agreed.
- The additional work undertaken outside of the agreed plan.



# Internal Audit Progress Report

Sheffield City Region Mayoral Combined Authority and  
South Yorkshire Passenger Transport Executive

October 2019



---

# Introduction & headlines

## Purpose

This report provides an update on progress against the 2019/20 internal audit plan. We have delivered 20 of the 69 days in respect of SCRMCAs reviews and a total of 64 of the 250 days in the joint audit plan, a full detailed breakdown can be found at pages 3 and 4.

## Final reports issued

We have completed the grant certification work and issued the sign off certification letters in respect of the following grants:

- Transport Capital Funding
- Growth Hub

## Work in progress

As at the date of preparing this report we are currently working on the following review:

- Resource Management / HR systems review.
- Risk Management

The outcome of these reviews will be reported to the Audit and Standards Committee meeting in January 2020.

Scoping and planning has also commenced for those reviews scheduled to be undertaken in Quarter 3:

- Back Office Transformation
- Programme Management

## Resourcing

We confirm that we have sufficient internal audit team members available to deliver the internal audit plan on time. We will flex the plan where needed for emerging priorities and to accommodate timescales requested by management.

## Changes to the audit plan since the last meeting subject to approval

Following initial scoping discussions with the Senior Finance Manager and Director of Transport, Housing and Infrastructure, it has been proposed to postpone the review of Capital Programme until Quarter 4 to enable the actions agreed as part of the 2018/19 review to be fully implemented and embedded. It is also proposed that the initial number of planned days be reduced from 25 to 12 to complete a follow up of the original report. It is proposed that the remaining time be used to cover the additional grant certification work required and contingency.

As a result of the Capital Programme review being postponed until Quarter 4, the Risk Management review has been brought forward to commence in Quarter 2 and it is now in progress.

## Additional work undertaken outside of the audit plan

The Authority has asked us to undertake some additional work as follows:

- Growth Hub – urgent grant certification work not included within the original Audit Plan.
- Adult Education Budget - the scope, objectives and resource requirements to be discussed and agreed.

# Progress against 2019/20 Internal Audit Plan

Audit	Planned days	Start date	Scope Meeting held	APB agreed	Fieldwork started	Fieldwork completed	Debrief held	Draft report sent	Mgt response received	Final report sent	Days used
<b>Annual Reviews for HOIA opinion and Joint Authority Audits</b>											
Core financial controls	30	Quarter 3									0
Risk Management	14	Quarter 4									6
Governance	14	Quarter 4									0
Information Governance / GDPR	15	Quarter 4									0
Capital Programme	12	Quarter 4									1
<b>Sub-total</b>	<b>85</b>										<b>7</b>
<b>Sheffield City Region Mayoral Combined Authority</b>											
Resource Management / HR Systems	12	Quarter 2									1
Back Office Transformation	12	Quarter 3									1
Grant Claims	6	Quarter 2									6
Programme Management	12	Quarter 3									1
Adult Education Budget	4	Quarter 3									0
Follow up of recommendations	5	Ongoing									1
Attendance at Audit Committee & other client meetings	18										10
<b>Sub-total</b>	<b>69</b>										<b>20</b>

# Progress against 2019/20 Internal Audit Plan

Audit	Planned days	Start date	Scope meeting held	APB agreed	Fieldwork started	Fieldwork completed	Debrief held	Draft report sent	Mgt response received	Final report sent	Days used
<b>South Yorkshire Passenger Transport Executive</b>											
Ticketing and Concessions	16	Quarter 3									0
Grant Claims	3	Quarter 3	[Progress bar: 100%]								3
Project Management	12	Quarter 2	[Progress bar: 75%]								9
Asset Management	15	Quarter 2	[Progress bar: 40%]								6
Assurance Mapping	8	Quarter 1	[Progress bar: 50%]								4
Air Quality and Environment	8	Quarter 2	[Progress bar: 25%]								2
Follow up of recommendations	5	Ongoing									1
Attendance at Audit Committee & other client meetings	20	Ongoing									12
<b>Sub-total</b>	<b>87</b>										<b>37</b>
<b>Contingency</b>	<b>9</b>										<b>0</b>
<b>Total</b>	<b>250</b>										<b>64</b>

