

Audit & Standards Committee

23rd January 2020

Group Internal Audit Plan Progress Report

Purpose

This report provides an update on the progress of the 2019/20 Group 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 2019/20 audit activity undertaken by Grant Thornton for:

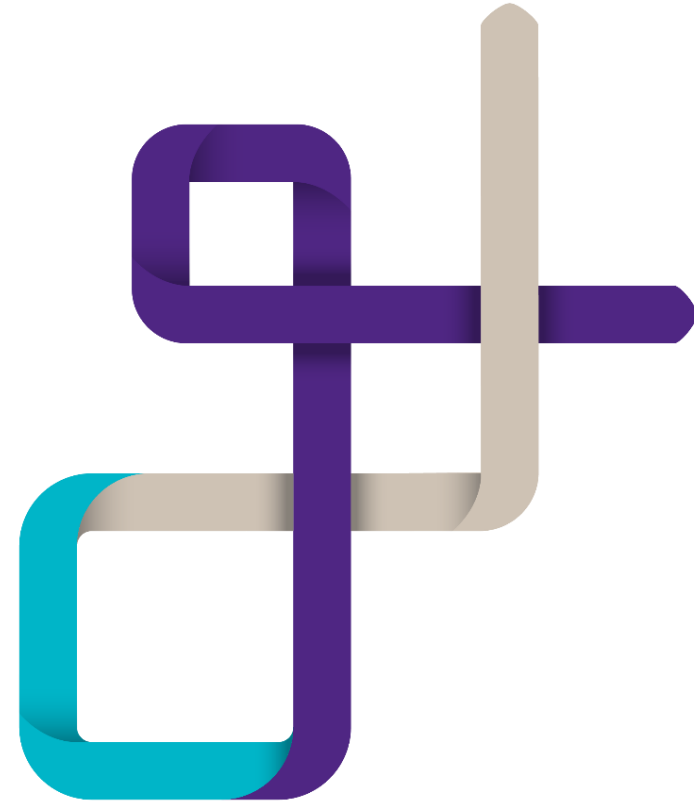
- Joint SCR & SYPTE audits
- SCR MCA audits
- SYPTE audits



Internal Audit Progress Report

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

January 2020



Introduction & headlines

Purpose

This report provides an update on progress against the 2019/20 internal audit plan. We have delivered 38 of the 69 days in respect of SCRMCAs reviews and a total of 127 of the 250 days in the joint audit plan, a full detailed breakdown can be found at pages 3 and 4.

Work in progress

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

- Core Financial Controls
- Risk Management
- Information Governance / GDPR
- Resource Management / HR systems review
- Programme Management

Scoping and planning has also commenced in respect of the following reviews:

- Governance
- Back Office Transformation

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

There has been no further changes to the Audit Plan since the last Audit Committee.

Additional work undertaken outside of the audit plan

There has been no work undertaken outside of the Audit Plan.

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
Annual Reviews for HOIA opinion and Joint Authority Audits											
Core financial controls	30	Quarter 3									6
Risk Management	14	Quarter 4									11
Governance	14	Quarter 4									1
Information Governance / GDPR	15	Quarter 4									10
Capital Programme	12	Quarter 4									1
Sub-total	85										29
Sheffield City Region Mayoral Combined Authority											
Resource Management / HR Systems	12	Quarter 2									10
Back Office Transformation	12	Quarter 3									1
Grant Claims	6	Quarter 2									6
Programme Management	12	Quarter 3									8
Adult Education Budget	4	Quarter 3									0
Follow up of recommendations	5	Ongoing									1
Attendance at Audit Committee & other client meetings	18										12
Sub-total	69										38

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
South Yorkshire Passenger Transport Executive											
Ticketing and Concessions	16	Quarter 3									4
Grant Claims	3	Quarter 3									3
Project Management	12	Quarter 2									12
Asset Management	15	Quarter 2									15
Assurance Mapping	8	Quarter 1									4
Air Quality and Environment	8	Quarter 2									6
Follow up of recommendations	5	Ongoing									2
Attendance at Audit Committee & other client meetings	20	Ongoing									14
Sub-total	87										60
Contingency	9										0
Total	250										127

