



Internal Audit Recommendation Tracker

Sheffield City Region Mayoral Combined Authority
January 2021



Introduction & headlines

Purpose

This document provides an overview of the status of internal audit recommendations.

Respective responsibilities

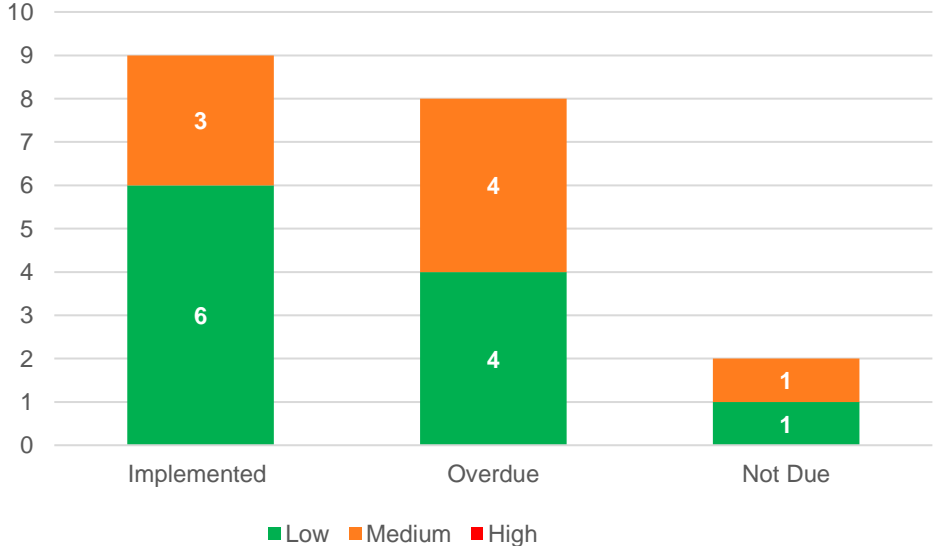
We follow up recommendations and report progress to the Audit Committee. It is the responsibility of management to implement audit recommendations on time and provide updates for the Action Tracker.

Analysis of outstanding recommendations

As at the date of finalising this report, there were eight overdue recommendations agreed with management which remain outstanding. Management confirmed nine actions have been implemented since the last Audit Committee. Two recommendations are not yet due.

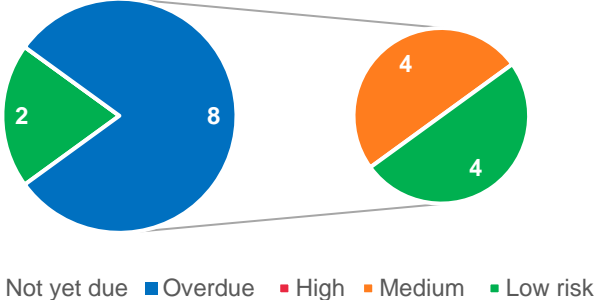
We acknowledge that progress with implementation may have been impacted due to the disruptions of COVID-19 and the Authority may wish to consider agreeing revised implementation dates.

We have summarised below the current status of all outstanding recommendations.



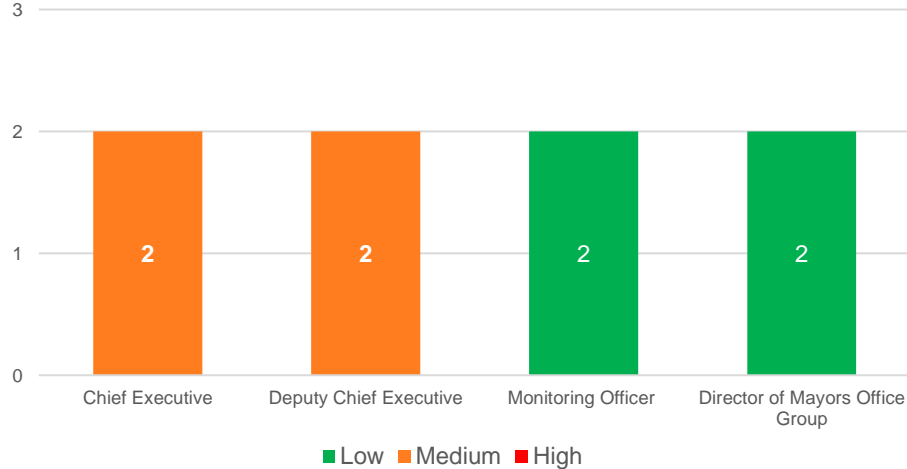
Recommendations due for implementation

An analysis of the recommendations that were required to be implemented prior to this Audit Committee meeting is shown below. Of the eight recommendations that are overdue, four are medium and four are low risk.



Overdue recommendation by department

An analysis of the overdue recommendations by SMT owner is shown below. On the remaining pages of this report, we provide the responses provided by management in respect of progress with implementation of actions.



Status of Overdue Recommendations.

Audit area	Risk rating	Agreed management action	Responsible officer	Due Date	Days from original due date	Status	Management comment
Inward Investment (2018/19)	Medium	The International Trade and Investment Plan should include agreed implementation dates against each of the detailed objectives (actions) and also targets against each of the outcomes (key performance indicators), to enable the delivery of plan to be proactively managed and monitored during the year.	Rachel Clark Director of Trade and Investment	Original - 31/12/19 Revised – 31/05/20	373	On Hold	The launch of the SEP has been delayed due to the pandemic. This recommendation will be considered as and when a new Trade and Investment Plan is developed in line with the new SEP.
Inward Investment (2018/19)	Medium	Key performance Indicators should be set for the Inward Investment Team and performance measured against these reported to the Trade and Investment Advisory Board on a regular basis to enable challenges to be made if applicable.	Rachel Clark Director of Trade and Investment	Original - 31/12/19 Revised – 31/05/20	373	On Hold	The launch of the SEP has been delayed due to the pandemic. This recommendation will be considered as and when a new Trade and Investment Plan is developed in line with the new SEP.

Status of Overdue Recommendations.

Audit area	Risk rating	Agreed management action	Responsible officer	Due Date	Days from original due date	Status	Management comment
Resource Management / HR Systems (2019/20)	Medium	<p>Develop and execute a project plan for the remainder of the project, which outlines key tasks, timeframes and roles and responsibilities.</p> <p>Ensure that the project plan and corresponding timescales are realistic, achievable and appropriately resourced.</p> <p>Ensure there are escalation and oversight routes to address any slippage.</p>	Rachael Radford HR Business Partner Manager	30/09/20	99	In Progress	Waiting for progress update
Resource Management / HR Systems (2019/20)	Medium	<p>The HR Shared Service should look to fill this vacancy as soon as possible in order to avoid jeopardising the effective functioning of the HR service.</p> <p>The Authority to ensure there is adequate resource capacity to provide a day to day HR function in addition to the requirements and demands of the transformation project.</p>	Rachael Radford HR Business Partner Manager	30/09/20	99	In Progress	Waiting for progress update

Status of Overdue Recommendations.

Audit area	Risk rating	Agreed management action	Responsible officer	Due Date	Days from original due date	Status	Management comment
GDPR (2019/20)	Low	Review the way in which the Information Asset Register is used across both organisations and look for an opportunity to standardise on a more consistent, comprehensive version that includes all key fields that should be tracked for both organisations in line with the requirements of GDPR/DPA2018.	Claire James, Governance and Compliance Manager	01/12/20	37	In Progress	<p>Work is underway to replicate the MCA asset register format for use in SYPTE to ensure both organisations are using the same fields and recording the same information including security classifications. This activity has a target date of 15/01/21. Once the new registers are set up, SYPTE Information Asset Owners will be asked to review and update their registers.</p> <p>HR is a Group resource and therefore the asset register is by default MCAs. All registers are overseen by one DPO. All asset registers will be reviewed and consolidated as a result of the integration of the MCA and PTE.</p>
GDPR (2019/20)	Low	The public facing websites will be updated and a new IT Policy will be implemented in April 2020.	Christine Marriott, Scrutiny Officer	01/04/20	281	In Progress	The new IT Policy has been published on the website. It is still in draft form awaiting union sign off.

Status of Overdue Recommendations.

Audit area	Risk rating	Agreed management action	Responsible officer	Due Date	Days from original due date	Status	Management comment
Risk Management (2019/20)	Low	A Corporate Plan setting out its strategic objectives will be developed in 2020/21 linked closely to the Strategic Economic Plan alongside the devolution.	Claire James, Governance and Compliance Manager	31/12/20	7	In Progress	A Corporate Plan is underdevelopment. The Business Planning process, which will inform the budget requirements for 2021/22, ensures that all activity is aligned to the Corporate Plan and MCA objectives and that risks to its delivery are identified and monitored.
Risk Management (2019/20)	Low	The Authority to consider introducing a simple risk appetite matrix to be completed as part of the Board overview reports to enable decisions to be made inconsideration and alignment with the Authority's risk appetite	Claire James, Governance and Compliance Manager	31/12/20	7	In Progress	A revised board paper template and guidance is under consideration and includes enhanced requirements around risk.

Status of Recommendations Not Yet Due.

Audit area	Risk rating	Agreed management action	Responsible officer	Due Date	Days from original due date	Status	Management comment
Risk Management (2019/20)	Medium	Look at the frequency of reporting and develop a more comprehensive approach as strategic objectives are embedded.	Claire James, Governance and Compliance Manager	31/03/21	N/A	In Progress	The new Policy and Process outlines the reporting frequency. The format for reports is under development and evolving.
Programme Management (2019/20)	Low	SCRMCA will further develop the Assurance Framework to enable the programme monitoring approach to be proportionate to the level of risk.	Carl Howard, Senior Programme Manager	Original – 31/03/20 Revised – 31/03/21	282	In Progress	Further detail will be added to the next revision of the Assurance Framework. A refresh of the Assurance Framework is due to take place prior to March 2021



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