



SOUTH YORKSHIRE MAYORAL COMBINED AUTHORITY

Tram Services Progress Healthcheck and Health and Safety Framework

Internal audit report 5.23/24

Final

1 December 2023

This report is solely for the use of the persons to whom it is addressed.

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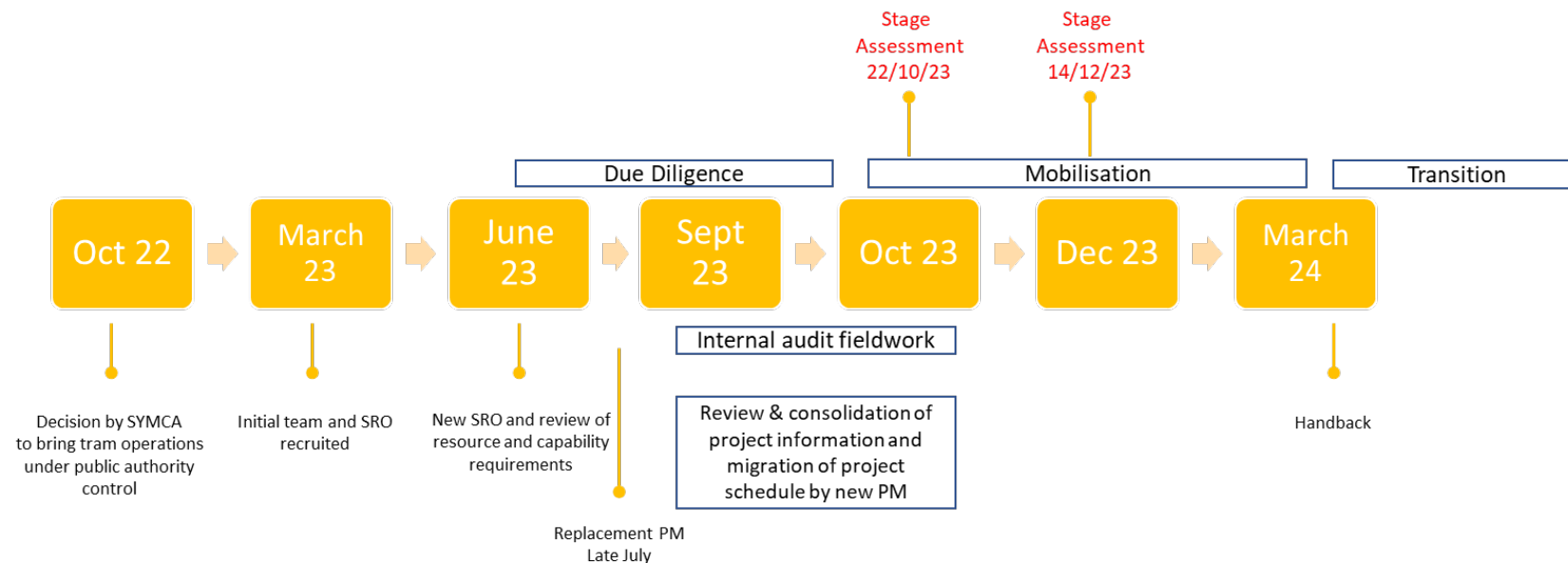
1. EXECUTIVE SUMMARY

With the use of secure portals for the transfer of information, and through electronic communication means, a proportion of our assignment has been conducted remotely. Remote working has meant that we have been able to complete our assignment and provide you with the advisory input you require. Based on the information provided by you, we have been able to sample test, to complete the work in line with the agreed scope.

Why we completed this audit

As part of South Yorkshire Mayoral Combined Authority's (SYMCA's) strategic aim to build a sustainable transport network for the South Yorkshire area, in October 2022, government approval was obtained for the creation of a SYMCA owned, arm's length company to run the current Supertram network in Sheffield and Rotherham. The new entity referred to in this report as NewCo, are due to inherit the running of South Yorkshire Supertram Limited (SYSL) from its current operator, Stagecoach, on 21 March 2024. As owner of NewCo, this project, including the transfer of current operations from SYSL, as well as the mobilisation of NewCo, poses a significant risk to SYMCA, financially and reputationally.

As a result, SYMCA has put in place an experienced mobilisation team, referred to in this report as the Concession End Team, to direct the mobilisation efforts of NewCo and to liaise with the Business as Usual (BAU) Team at SYSL.



The above diagram provides a timeline of the Programme.

The activities of the Concession End Team aim to ensure that the transfer of tram operations to NewCo on 21 March 2024 are as seamless as possible, and to identify a clear operational structure and strategy for NewCo to address any risks and opportunities which could not be actioned during the mobilisation stage. Our audit aimed to assess the current activities of the Concession End Team, with a particular focus on the accuracy of progress reporting, the consistency with which key milestones are reported, and the approach utilised for managing the health and safety risk, which has been identified as the greatest residual risk for the success of the project.

The Programme Director brought on board a new Programme Manager for the Concession End Team in August 2023 to strengthen the project management framework. During the period of the audit fieldwork a number of record keeping and recording processes were being altered or implemented as a result of the new approaches being utilised by the new Programme Manager. We have taken this into account during our testing, and where shortcomings have been identified, we have discussed how these are being addressed by the new processes the Programme Manager is planning to implement.

Conclusion

Our testing found that there are a number of monitoring and reporting meetings involving different representatives from the Concession End Team, SYMCA, SYSL and the planned NewCo Team. There is a clear focus on communication and regular updates at all levels.

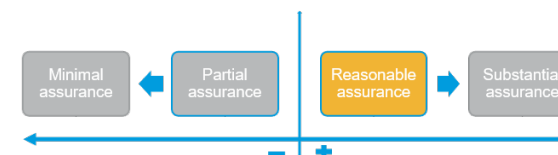
However, our testing highlighted a number of areas where the control framework of the programme could be strengthened. The new Programme Manager was reviewing the programme arrangements at the time of this audit, and it should be noted that a number of areas for improvement had also been identified by the new Programme Manager. Issues appear to have root causes stemming from the original project structure and project management approach including; unclear reporting structures, lack of change control for the Mobilisation Plan and tasks being incorrectly reported as complete.

We recognise that a number of planned processes intended to address these issues were in the process of being implemented at the time of our testing, and as a result we are unable to provide assurance that the risk will be fully mitigated. Therefore, we have agreed one medium and four low management actions to further strengthen the programme control framework.

Internal audit opinion:

Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Key findings

We identified the following processes which were functioning effectively:



A clear structure has been created for the Concession End Team, where the project has been divided into workstreams or "swim lanes", each with a clearly accountable lead. This accountability is being further expanded by a RACI (Responsible, Accountable, Consulted, Informed) table being created by the new Programme Manager, to ensure all stakeholders are considered.



The Concession End Team has created a Mobilisation Plan within Microsoft Project, which includes over 1000 individual tasks, each with their own start and end dates. This allows for a view of the various steps to be completed, in order for the mobilisation to be completed correctly. This plan has been created based on discussion with construction consultants, as well as through collaboration with other mobilisation successful organisations such as the Metrolink tram mobilisation in Manchester.



There is frequent reporting taking place at a high number of regular forums, including the Programme Steering Group and Project Board, as well as to established SYMCA forums such as the Audit, Standards and Risk Committee. This regular reporting provides assurance to all stakeholders involved in the project, as well as enabling proactive discussions with SYSL and the Supertram BAU team regarding any concerns or actions which need to be taken.



A proactive approach has been taken towards the management of the high levels of residual risk relating to Health and Safety management. A paper has been written documenting the scale of these risks, and the various actions required over the short, medium and long term to address the health and safety risk that NewCo presents to SYMCA following mobilisation. By actively monitoring the risk associated with Health and Safety, hiring a new SHEQ (Safety, Health, Environment, Quality) Lead, and regularly meeting with the SYSL BAU Team, the Concession End Team's approach provides assurance that this risk, whilst still high, is being actively managed.



Clear accountability has been placed on the incoming SHEQ (Safety, Health, Environment, Quality) Lead, who has been brought into the Concession End Team as a result of the high levels of work required to address Health and Safety risk. The job description for this role clearly places accountability on this staff member to prepare NewCo with sufficient Health and Safety processes and plans to address the current risk identified.

We identified the following control weaknesses which resulted in the agreement of one medium priority management action:



In the early stages of the Programme, there was no record of change control, and as such no audit trail to allow for verification of significant decisions such as completion of tasks, moving task durations, or completely adding or removing tasks. This creates an increased risk that errors may be being introduced into the Mobilisation Plan, resulting in an unclear picture as to how the CE Team is progressing against its planned schedule. This risk was recognised by the Programme Director who reviewed programme resource and appointed a new Programme Manager (who commenced in role August 2023) tasked with improving Programme Management reporting and monitoring processes.
(Medium)

We have also identified four low priority findings and agreed actions with management to further strengthen the control framework.

2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Area: Tram Mobilisation				
Control	There is a clear and documented reporting structure in place for the Tram Mobilisation programme, with documented roles and responsibilities for each governance forum.		Assessment:	
			Design	✓
			Compliance	×
Findings / Implications	<p>The organisation has in place a Light Rail Programme Board (LRPB) and a Light Rail Steering Group Board (LRSB) and the Tram mobilisation, transition and future programme overview presentation states the purpose of both these Boards, and the members of the Boards such as the Chair; Programme Lead; Mass Transit Project Manager; Project Manager; and the Marketing and communications functions of the MCA.</p> <p>These scopes note some, but not all of the requirements of the members of the Boards, and appear to be incomplete due to various responsibilities not documented in full. The Programme Director noted that the initial scope of the meetings had been laid out in the meetings, but these were incomplete as they had continued to mature over the course of the project.</p> <p>The presentation also provides a breakdown of the overall internal governance structure, summarising the various meetings, their frequencies, scope and required attendees.</p> <p>We did however note that there is not a clear reporting structure which has been updated to reflect the evolving roles of the various governance forums involved in the project. It was acknowledged that this is in part due to the evolving nature of the project, and the additional governance forums put in place by the Programme Director to improve stakeholder communication. However, this creates an increased risk of inefficient reporting (reporting similar topics to multiple fora), as well as creating risk that escalation reporting of risks and progress is not clearly established.</p>			
Management Action 1	<p>A clear reporting structure for the Concession End Team will be established, ensuring that project risks and progress are consistently reported across all stakeholder groups.</p> <p>Clear terms of reference for relevant governance forums will also be documented and reviewed to ensure they remain reflective of any changes made to the Forum's role.</p>	Responsible Owner:	Date:	Priority:
		Programme Director	31 December 2023	Low

Area: Tram Mobilisation

Control	<p>Partially Missing Control</p> <p>The Concession End Team has created a detailed, step by step project plan within Microsoft Project, which divides larger areas of responsibility into individual tasks. However, at the time of the review there was no project plan change control framework in place to ensure any changes made are recorded and approved and when tasks are approved they are verified.</p>	<p>Assessment:</p> <p>Design ✓</p> <p>Compliance ×</p>
Findings / Implications	<p>The Concession End Team have in place a Mobilisation Plan which lists the 1181 tasks needed to complete the transition. The tasks have an individual ID number and a short description, alongside the start date, end date and duration of the task. The tasks listed have a predecessors and successors column which lists any tasks which need to be completed before or after the task in question. The tasks also have a completion percentage which is updated upon a change to the tasks status, by the relevant workstream lead.</p> <p>Through discussion with the Programme Director we confirmed that the Mobilisation Plan was initially created by external construction consultants Turner and Townsend prior to the arrival of the Programme Director. The document was reviewed in May 2023 through a benchmarking exercise in which the project plan was compared to a project plan from a recent train mobilisation project and a lessons learnt document from the Manchester Metrolink tram mobilisation, which was used to adjust and add tasks. We queried whether there would be any evidence that we could use to support these activities, however were informed that the major output of this review was the move to Microsoft Projects from Excel to initiate greater control over the project itself (through more robust management of its various steps.) In August 2023 the plan was updated from its original format into a Microsoft Projects document during which the plan underwent a further check and re-baselining exercise, with the added knowledge of a new Programme Lead with previous mobilisation project experience. The Concession End Team commissioned feedback on the Mobilisation Plan from DLA Piper, a legal firm, and we obtained documentation to confirm the feedback was received.</p> <p>We met with the Project Manager to discuss the process by which the Mobilisation Plan and its stages are updated. While there are weekly meetings between the Project Manager and the swim lane leads to discuss progress against the plan, the following shortcomings were discussed in the current process:</p> <ul style="list-style-type: none"> • There is not a clear process for agreeing any changes to the plan, either in terms of adding tasks, or altering the timelines of tasks. Discussion with the Programme Manager noted that changes to individual aspects of the Mobilisation Plan would be picked up in weekly 1:1 meetings with the workstream Leads, and changes would be made following discussion and obtaining evidence as required (i.e to verify completed tasks). Whilst these conversations are not minuted, it was noted that the changes made would be reflected within the updated critical path, which is reviewed at each weekly Concession End Meeting. • We noted that whilst there is not a record of who has made changes to the Mobilisation Plan within Microsoft Projects, different versions are archived to allow for changes to be tracked from week to week. We were also informed that any significant changes to the Mobilisation Plan would be discussed at the weekly Concession End Meeting. We noted through review of available Concession End minutes that each workstream would provide a progress update, but would not specifically mention amendments to the Mobilisation Plan. By discussing and recording significant Mobilisation Plan changes at this meeting, there is a reduced risk that the workstreams are unaware of the impact of changes made in the 1:1 meetings. 	

Area: Tram Mobilisation

- There is not currently a documented process which formally records the agreement of completed phases of the project plan. The Project Manager is currently developing a product checklist, to ensure that there is appropriate scrutiny and oversight prior to the key tasks within the Mobilisation Plan being completed. The product checklist will enable the Concession End Team to present a clear audit trail of the scrutiny and review of all completed elements of the Project Plan.

The absence of these controls was identified by the new Programme Manager prior to our audit, and further controls had been identified and implementation was underway at the time of our review.

For example it was noted that the Concession End Team had completed a stage assessment on 24 October 2023, 22 weeks before concession end, with the next scheduled for December of 2023. The presentation accompanying the October Stage Assessment clearly showed how all elements of the Mobilisation Plan had been assessed for progress against the Mobilisation Plan timescale, as well as the risk associated with tasks within each swim lane. We also sighted a RACI (Responsible, Accountable, Consulted, Informed) chart, containing all stakeholders and the elements of the Mobilisation Plan, providing a clear structure to how the plan is assigned to various individuals. This chart could be used alongside the draft product checklist to ensure that relevant sign-offs for all elements are obtained.

Our findings against this control consider the planned processes which are due to be put in place prior to Concession End, as well as any additional recommendations to be considered during the development of these processes which will support the operation of the Mobilisation Plan.

Management Action 2	<p>The Concession End Team will continue its implementation of the product checklist, to ensure that product outputs are appropriately scrutinised prior to approval, and that Mobilisation Plan steps are completed to a suitable quality and standard. The effectiveness of the checklist will be reviewed as part of the next project stage assessment.</p> <p>The Concession End Team will continue to review the tasks within the Mobilisation Plan, and will ensure that the dates and the completion status are accurate. Any errors identified will be rectified and the subsequent effects of these will be reviewed.</p> <p>In the event of significant changes to the Mobilisation Plan, the rationale behind these changes will be discussed and recorded at the weekly Concession End Meeting. and any effect on the Critical Path and subsequent tasks across all workstreams will be identified to ensure that all workstreams are aware of these changes.</p>	Responsible Owner: Programme Manager	Date: 31 December 2023	Priority: Medium
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Area: Tram Mobilisation

Control	Whilst smaller tasks are documented within the Project Plan, more significant milestones were communicated from the project inception via the Tram Mobilisation Overview presentation.	Assessment:	
		Design	✓
		Compliance	×
Findings / Implications	Based on the original structure of the project reported to various stakeholders from both SYMCA, SYSL and Stagecoach via the Tram Mobilisation Overview presentation, the main milestones agreed are documented within the deliverables page, which highlights the key tasks to be completed by each workstream, projected in Gantt chart form alongside the main periods of the project, for example highlighting which tasks will be completed in the due diligence period, the mobilisation period, or post transition. These have been altered over time to highlight the various implementation status changes of each task. As these have been changed over time, we cannot confirm exactly when these were updated. however, we reviewed how milestones were reported to various governance forums, to confirm that these align with the initial project structure. The Concession End Team report key milestones of the Tram Mobilisation Programme to the Audit, Standards, and Risk Committee. Through review of the presentation delivered by the Director of Public Transport Operations to the Audit, Standards, and Risk Committee during the 20 September 2023 meeting we can see that the Mobilisation Team have broken down the key milestones in the Milestone Delivery Path into the following sections: <ul style="list-style-type: none">• Programme Setup;• Transition Agreement;• Business Plan;• Legal;• Procurement & Contracts;• Safety;• IT Infrastructure & Systems;• Retail;• Marketing;• Operations;• Engineering; and• People.		

Area: Tram Mobilisation

The milestones listed on the delivery path all have an assigned planned end date and a current forecast, once the task has been complete the current forecast box is ticked off and highlighted green. This was reported alongside the originally agreed Year 1 Deliverables Gantt chart as documented previously.

However, our testing of the various governance forms in receipt of updates regarding the progress of the mobilisation project noted that there was a lack of consistency in the reporting approach used. Each forum would receive a slightly different group of milestones, with progress reported differently at each meeting. This was sighted across the Overview and Scrutiny, Audit Standards and Risk, and Light Rail Programme Board presentations we reviewed. Discussions identified that this was due to the reported milestones being tailored to the forum receiving the report.

However we were unable to identify a clearly documented overall programme list of milestones, therefore this creates a risk that progress of key milestones may not be reported across the governance forums effectively, which could create a lack of sufficient information for key decision makers and that the status of unreported milestones may not receive sufficient oversight.

Management Action 3	The Concession End Team will develop an agreed definition of its key milestones, based on the project Mobilisation Plan. This agreed list will be used to ensure that milestones are reported consistently, and all milestones have their progress reported to at least one governance forum.	Responsible Owner: Programme Director	Date: 31 December 2023	Priority: Low
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Area: Tram Mobilisation

Control	Partially Missing Control	Whilst there is an action tracker maintained by the Programme Manager, actions from previous meetings are not reviewed as standing agenda items at any of the governance forums involved in the Concession End project.	Assessment:	
			Design	✓
			Compliance	×
Findings / Implications	Due to the structure of the Concession End Team, the week to week activity is managed by the appointed Lead of each workstream, as documented within the Concession End Team weekly project team meeting, with each Lead providing updates against the risks and successes within their workstreams. Whilst attending one of these weekly meetings, we noted that specific actions were agreed and asked to be recorded in the minutes. Review of a sample of meeting minutes from the weekly Concession End Team meetings noted that actions were being recorded against individual agenda items, however these did not include any implementation dates, and were not clearly followed up on at subsequent meetings.			
	As well as operational actions within the weekly project team meetings, we also noted through review of various meeting minutes, of both the Light Rail Programme Board and Light Rail Steering Group, that actions would be agreed and assigned action owners based on discussion and challenge received at these meetings, although these actions did not include implementation dates.			
	Whilst we have noted that minutes from the aforementioned meetings indicate when actions are recorded, discussion with the Programme Director noted that action tracking was not formally established. Whilst standing agenda items to review the previous meeting minutes are clearly documented, this does not allow for established and consistent action monitoring, and increases likelihood that actions are not implemented, particularly those with longer timeframes.			
	It should be noted that an action tracker had been put in place by the Programme Manager, although due to it being relatively new, we were unable to confirm if it contained all actions across all relevant minutes.			
Management Action 4	The Concession End Team will consider introducing a standing agenda item at each meeting to review and scrutinise the actions agreed at previous meetings to ensure progress is being monitored.	Responsible Owner: Programme Director	Date: 31 December 2023	Priority: Low

Area: Tram Mobilisation

Control	<p>Updates to the progress of individual actions within the Mobilisation Plan are made by the Lead's of each individual area or "Swim Lane". The overall project progress is reported to the various governance forums based on the current status of the Mobilisation Plan.</p>	<p>Assessment:</p> <p>Design ✓</p> <p>Compliance ×</p>
Findings / Implications	<p>As noted previously, a variety of governance forums receive regular updates on the progress of the mobilisation project. We selected a sample of progress updates to various forums, and confirmed that they were accurate to the actual activities undertaken by the Concession End Team, to confirm the accuracy of the reported progress.</p> <p>Through review of the presentations used at the Steering group, Programme Board, and Audit, Standards and Risk Committee we undertook testing to confirm that completed tasks are being reported correctly. We have selected a sample of five tasks listed as having been completed across the three reporting groups to test. The tasks selected from each presentation are listed below:</p> <ul style="list-style-type: none"> • Light Rail Steering Group 19 July – Report states that the Asset Condition Report was forecasted for completion on 11 November 2022 and was completed at the time of this report. We were provided with this report, which had been completed in March 2022, ahead of schedule. • Programme Board 6 September - IT Operating System tenancy was reported as approved in June 2023. We sighted the Enterprise Resource Planning Architecture report, which was submitted to the LRSG on 17 May 2023, and had been reviewed by the Steering Group, pending budget approval for the costs to be incurred by the new enterprise architecture required. Review of the June 2023 Steering Group Minutes confirmed that the structure for the IT Tenancy acquisition and associated costs had been submitted for decision and approval. • Audit, Standards and Risk 20 Sept – Transition agreement signed SYSL – SYMCA August 2023. From the evidence provided we confirmed that the Heads of Terms had been signed and the transition agreement had been agreed, however the transition agreement had not been physically signed. • Audit, Standards and Risk 20 Sept – Establish new corporate support system tenancy was reported as complete in July 2023. This is the same as the IT Tenancy approach discussed within the Enterprise Resource Planning Architecture report discussed above, and as such this has been correctly reported as complete. • Audit, Standards and Risk 20 Sept – Governance and Articles of Association development was reported as having been completed in August 2023. Review of documentation confirmed this had been completed. <p>There is an increased risk that without fully completing a milestone as it is recorded, decisions could be made on inaccurate information or progress may be incorrectly recorded.</p>	

Area: Tram Mobilisation

Management Action 5	The MCA will ensure that all milestones are reported with accurate terminology to reduce risk of confusion.	Responsible Owner: Programme Director	Date: 30 November 2023	Priority: Low
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Area: Tram Mobilisation

Control	Updates to the progress of individual actions within the Mobilisation Plan are made by the Lead's of each individual area or "Swim Lane", and are validated by the Programme Manager during weekly 1 to 1's with individual Leads.	Assessment: Design ✓ Compliance ×
Findings / Implications	<p>As we have already covered how the Concession End Team have been reporting their progress, we undertook additional testing to confirm that the progress which is currently being monitored within the Mobilisation Plan is accurate. As noted previously, the progress for the steps within the Mobilisation Plan is updated through discussions between the Programme Manager and the various Swim Lane leaders, who are owners of each of the action categories. We undertook sample testing of 10 instances of steps within the Mobilisation Plan which were marked as complete, and requested evidence to support this completed status. We identified the following:</p> <ul style="list-style-type: none"> • Two tasks had evidence to confirm that they had been completed, and were correctly recorded as such in the Mobilisation Plan. • In a further instance, the task was confirmed as complete although evidence was unavailable due to staff leave. • The remaining seven tasks either did not have evidence to support their completed status, and in all instances the Programme Manager informed us that completed status was incorrect and that new dates for the Mobilisation Plan had been agreed through a re-baselining exercise. In one instance, the task had been deleted and replaced as it was not required. <p>We discussed the high number of completion inaccuracies identified with the Programme Manager. It was confirmed that the status of these actions had been inherited from the previous format of the Mobilisation Plan, and that a re-baselining exercise was underway to re-set the Plan. The introduction of a product checklist (management action two) will reduce the risk of completion inaccuracies. In addition, the Concession End Team also perform an active review of all previously completed tasks within the Mobilisation Plan, to identify any that may have been previously incorrectly closed down, and identify the implications of these incorrectly closed actions. This enables the Concession End Team to adjust subsequent tasks and ensure that they have an accurate picture of the progress made against all tasks.</p>	
Management Action	Please see management action 2	

APPENDIX A: CATEGORISATION OF FINDINGS

Categorisation of internal audit findings	
Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Risk	Control design not effective*	Non Compliance with controls*	Agreed actions		
			Low	Medium	High
COR0015 - Tram Services	0 (10)	6 (10)	4	1	0
Total			4	1	0

* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

It should be noted that one management action has been agreed which covers two controls.

APPENDIX B: SCOPE

The scope below is a copy of the original document issued.

Scope of the review

The internal audit assignment has been scoped to provide assurance with regard to the how South Yorkshire Mayoral Combined Authority manages the following risk:

Objective of the risk under review	Risks relevant to the scope of the review	Risk source
This review will be conducted to provide assurance over the transition project progress being reported through to the Board. We will also assess the control design of the health and safety framework in preparedness for the transition of tram services.	COR0015 - Tram Services	Corporate risk register

When planning the audit, the following areas for consideration and limitations were agreed:

The audit will consider the following;

- Whether roles and responsibilities for the project have been clearly defined with overall accountability documented. This includes the committees and boards providing oversight and challenge of project progress.
- Whether an up to date project planner is in place documenting all individual tasks to be completed with their current status recorded, and whether these have been assigned owners and due dates.
- Whether key milestones have been documented for tasks with fixed deadlines and how these are specifically monitored and managed.
- How any changes to timelines, tasks and personnel are documented, approved and reported.
- Whether actions required from meetings, committees and updates are formally tracked, implemented in a timely manner and monitored for completion.
- Whether the project management system is being maintained up to date with current progress and this matches to what is being reported through the governance structure.
- We will sample test from tasks marked as complete or ongoing to validate and verify that the status being recorded and reported is accurate.
- Whether regular reporting has been provided through the governance structure of progress made and this is in line with the agreed frequency.
- Whether health and safety is included within the work streams for the project and how available sources (such as other third parties and Stagecoach) are being used to identify health and safety risks, and plans are being put in place to address these risks.
- Whether roles and responsibilities and the structure for health and safety as part of the tram service has been defined or considered.

Limitations to the scope of the audit assignment:

- We will not provide assurance on the whole project, only that a sample of tasks progress has been accurately recorded.
- Our work will not provide assurance on the overall outcome of the project, either in terms of timeliness, quality or achievement of budget.
- We will not comment on the appropriateness or accuracy of project costs.
- We will not comment on or provide assurance over the procurement processes for supplies, equipment or contractors.
- Any testing will be undertaken on a sample basis only for the current financial year.
- We will not comment on the appropriateness of the project plan; only whether the plan has been monitored and progress reported in line with defined timeframes.
- Our audit assessment is validating progress at the time of the audit and therefore will not comment on anything reported or recorded after this date.
- Our work does not provide assurance that material error, loss or fraud do not exist.

Debrief held	3 November 2023
Draft report issued	10 November 2023
Revised Draft report issued	22 November 2023
Responses received	24 November 2023
	1 December 2023

Final report issued	1 December 2023
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[RSM post-engagement survey](#)

We thank you again for working with us.

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