



SOUTH YORKSHIRE MAYORAL COMBINED AUTHORITY

Internal Audit Progress Report

24 September 2024

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KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Audit, Standards and Risk Committee at the 20 March 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



- Since the last meeting, three reports have been finalised which are; Follow Up (2.24/25), Fraud Risk Assessment – Skills (3.24/25) and IT Asset Management (4.24/25). **[To consider]**
- Fieldwork dates have been agreed with management for the remaining audits for 2024/25 (with the exception of the PCC Integration Part 2 review) to ensure that all fieldwork will be completed by the end of the year, and our Head of Internal Audit Opinion can be provided at the first meeting of the 2025/26 financial year. Details of the progress made against the internal audit plan are included at Appendix A and B. **[To note]**
- There has been one change to the internal audit plan since the last meeting, the PCC Integration Review was due to take place in September 2024, but has now been split to be conducted in two parts in November 2024 and then the second part in quarter four. The postponement was due to waiting to conduct the review upon the appointment of an Executive Director for Policing and Reform. As this has been unsuccessful, it was agreed that we would conduct an interim review in November to provide assurance over the internal activity between the PCC and SYMCA, and the further audit in quarter four following the appointment to this post. **[To note]**
- We have met on a monthly basis with the Executive Director of Resources and Investment, Head of Corporate Governance and Assistant Director of Finance to discuss progress with the audit plan and to understand any updates from the MCA. **[To note]**

Appendices

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APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Audit, Standards and Risk Committee (as per IA plan)	Actual Audit, Standards and Risk Committee
		A	L	M	H		
Bus Tendered Services	Final Report Issued / Reasonable Assurance	2	2	4	0	July 2024	July 2024
Follow Up	Final Report Issued / Reasonable Progress	0	1	5	0	September 2024	September 2024
Fraud in Skills	Final Report Issued / Advisory Review	0	3	2	0	September 2024	September 2024
IT Asset Management	Final Report Issued / Reasonable Assurance	0	4	0	0	September 2024	September 2024
Tram – Governance	Fieldwork commencing 23 September 2024	-	-	-	-	February 2025	-
HR Management	Fieldwork commencing 4 November 2024	-	-	-	-	February 2025	-
Tram Governance	Fieldwork commencing 6 November 2024	-	-	-	-	February 2025	-
Tram - Key Financial Controls	Fieldwork commencing 18 November 2024	-	-	-	-	February 2025	-
PCC Integration Part 1	Fieldwork commencing 25 November 2024	-	-	-	-	February 2025	-
Payroll	Fieldwork commencing 16 January 2025	-	-	-	-	March 2025	-
Tram - Risk Management	Fieldwork commencing 20 January 2025	-	-	-	-	May 2025	-
Health and Safety Compliance and Culture	Fieldwork commencing 27 January 2025	-	-	-	-	May 2025	-
PCC Integration Part 2	Fieldwork to be conducted Q4. Dates to be agreed.	-	-	-	-	May 2025	-
Follow Up	Fieldwork commencing 10 March 2025	-	-	-	-	May 2025	-

APPENDIX B: OTHER MATTERS

Other assurance activity:

Note	Activity	Overview of output
1	Emerging Risk Radar – Summer 2024	We issued our latest Emerging Risk Radar which is a summary of survey responses from over 200 board members across all industries and sectors. The document outlines the key risks emerging and steps for the MCA to follow to react to emerging risks.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2023/24, or 2024/25. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you.

Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

APPENDIX C: KEY PERFORMANCE INDICATORS 2024/25

	Delivery				Quality		
	Target	Actual	Notes*		Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes		Conformance with PSIAS	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10 working days	5 working days (average)		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 10 days of draft report	10 working days	8 working days (average)		Response time for all general enquiries for assistance	2 working days	2 working days	
Final report issued within 3 days of management response	3 working days	1 working day (average)		Response for emergencies and potential fraud	1 working day	N/A	

Notes

This takes into account changes agreed by management and Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

FOR FURTHER INFORMATION CONTACT

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of South Yorkshire Mayoral Combined Authority, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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