

2023/24 Internal Audit plan

Audit deliverability – December 2023

Audit	Strategic Risk Current risk status (if applicable)	Current status
Health & Safety To seek assurance that a robust health and safety management system is in operation for the WMCA that aligns to ISO 45001 to effectively manage health and safety risks.	SRR – R018 Failure of the WMCA to implement and embed suitable and sufficient Health and Safety arrangements.	Audit completed November 2023. Satisfactory audit rating issued.
Contract Management A review of contract management processes applied to ensure the effective management of suppliers, ensuring the service or supply of goods meets expectations, with set procedures followed in the management of poor performance or non-compliance of contractual obligations.	SRR – R008 / R024 Commerciality / Inflation & global supply chain pressures Current risk rating - red	Audit has been reallocated due to resource implications. Audit currently in progress for completion in Q4.
Gifts and hospitality declarations A review of the application of the Declaring Hospitality and Gifts policy ensuring associated procedures are followed as set out in the Constitution.	SRR - R010 Failure to adopt and embed adequate formal governance arrangements.	Audit completed September 2023. Limited audit rating issued.
Business Continuity A review of the business continuity arrangements in place within WMCA to ensure it reflects and can respond to the business needs of an agile workforce in the event of disruption to ICT services and/or the working environment.	SRR-R012 WMCA Resilience Current risk rating – amber	Audit was carried forward from the 22/23 internal audit plan. Audit to be progressed in Q4
Decision making A review of the decision-making arrangements in place throughout WMCA assessing compliance with legislative and constitutional requirements.	SRR - R010 Failure to adopt and embed adequate formal governance arrangements. Current risk rating - amber	A wholesale review of decision-making arrangements has been taking place throughout 23/24 to respond to immediate requirements and in preparation for the requirements of the Single Settlement from April '25 onwards.

Colour coding:

Green – Complete

Yellow – In progress

Blue – allocated for delivery in Q4

Grey – to be deferred or removed

		It is proposed this audit be deferred until all planned changes have been implemented.
Key Financial Systems To provide assurance that the key financial processes are operating effectively, including: <ul style="list-style-type: none"> • Payroll • Accounts payable • Accounts receivable • General ledger • Budgetary control • Treasury Management 	n/a	Audits completed in Q3, A/C payable and A/C receivable remain in progress. Satisfactory and Substantial audit ratings applied (see Internal Audit update report for further details)
National Fraud Initiative A review of WMCA's processes to ensure it meet all obligations of the 22/23 NFI exercise including its response to identified data matches.	SRR – R010 Failure to adopt and embed adequate formal governance arrangements. Current risk rating - amber	Audit to be progressed in Q4.
Activity register/project pipeline To seek assurance that robust processes are in place to demonstrate an effective organisational Project Pipeline is in place from inception and identification of funding through to delivery, to support the management of financial and business planning.	SRR -R009 Project / Programme Appraisal & Assurance - Ensuring Compliance to National Devolution Commitments Current risk rating - risk closed	The activity register is currently under review by the responsible department with an aim of improving digital access and a consistent approach to data capture. Completing an audit whilst this work is in progress will add no value and will therefore be deferred to the 24/25 audit plan.
Monitoring and Evaluation To seek assurance that robust monitoring and evaluation arrangements have been established supporting oversight of the Investment Programme project and programme deliverables.	SRR-R019 Investment Programme Delivery Current risk rating - amber	Audit carried forward from the 22/23 Internal audit plan. Audit in progress for completion in Q4.
UK shared prosperity Fund A review of compliance with the Government Functional Standard: 015 Grants as set out and	n/a	Audit was identified to support requirements of the funding conditions.

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required to meet the conditions for delivery of the UK Shared Prosperity Fund.		To be progressed in Q4.
Adult Education Budget To seek assurance robust procurement arrangements are in place to ensure the procurement of quality training providers in the delivery of Adult Education services.	n/a	Audit in progress for completion in Q4.
Deeper Devolution Deal To assess elements of the DDD programme to confirm it's compliance with the Single Assurance Framework's (SAF) initiation and development stages.	SRR -R009 Project / Programme Appraisal & Assurance. Current risk rating - risk closed	The status and planning are currently not sufficiently formed to enable an effective audit to be completed. It is proposed this be deferred to 24/25 and considered alongside a potential audit on the preparedness of the Single Settlement, due in April 2025.
Energy Efficiency retrofit To seek assurance WMCA's retrofit programme is meeting the standards of the government's Home Energy Performance Retrofit programme.	SRR-R001 Failure to deliver the opportunities and benefits of the Investment Programme Current risk rating - red	To be progressed in Q4
Asset Acquisition and Disposal framework To review the structure of, and operational compliance with the Corporate Asset Acquisition and Disposal Framework.	n/a	As reported to ARAC in September 2023, no asset acquisitions or disposals have been undertaken since the introduction of this framework, and as a result there is no data for Internal Audit to review or provide an opinion on at this time. The audit is to be removed from the plan and reconsidered as part of future audit planning.
Active Travel Fund To seek assurance of compliance of the Single Assurance Framework (SAF) for the Active Travel Fund and assess the agility of SAF to accommodate and support smaller, time limited funding projects and programmes.	SRR- 009 Project / Programme Appraisal & Assurance Current risk rating – risk closed	A healthcheck of the Active Travel fund was conducted by the Programme Assurance and Appraisal team in July '23 with a number of improvement recommendations having been identified. A follow-up of delivery of the recommendations is planned for January '24 and is this is considered adequate review with no further actions required by Internal Audit. It is proposed this audit be removed from the plan.

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<p>Swift A review to seek assurance effective procedures are in place to provide customers with a quality service in the management of Swift accounts including account opening, change requests and account closures.</p>	<p>n/a</p>	<p>Audit to be progressed in Q4.</p>
<p>Operator Charging A review to seek assurance income obtained from Departure Charging and Information at Bus Stops and Shelters (IBSS) is effectively and proportionately managed in line with associated policies and procedures.</p>	<p>SRR-R007 Post pandemic sustainability of public transport network Current risk rating - red</p>	<p>Audit to be progressed in Q4.</p>

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