Draft Internal Audit Plan 2023/24

Auditable area	Purpose	Strategic Risk	Audit needs rating
Organisational			
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.	Medium
Contract management	A review of processes 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	High
Declarations – Gifts and Hospitality	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.	High
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	Medium
Decision making arrangements	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.	High
Finance and Business Hub			
Key Financial Systems	To provide assurance that the key financial processes are operating effectively, including: • Payroll • Accounts payable • Accounts receivable • General ledger • Budgetary control • Treasury Management	-	Annual requirement
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.	Medium

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	Medium
Monitoring & Evaluation	To seek assurance that robust organisational monitoring and evaluation arrangements have been established supporting oversight of project and programme deliverables.	SRR-R019 Investment Programme Delivery – Reputational Impact	High
Economy, Skills & Communities			
Adult Education Budget	A review of compliance with the Government Functional Standard: 015 Grants as set out and required to meet the conditions for delivery of the UK Shared Prosperity Fund.	-	Medium
Strategy, Innovation & Net Zero			
Trailblazer Devolution Deal (TDD)	To assess elements of the TDD programme to confirm it's compliance with the Single Assurance Framework's (SAF) initiation and development stages.	SRR -R009 Project / Programme Appraisal & Assurance - Ensuring Compliance to National Devolution Commitments	Medium
Commonwealth Games Legacy Fund	To seek assurance WMCA is compliant with associated funding conditions as set out by DCMS in the management of the CWG Legacy fund.	-	High
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	Medium
Housing and Regeneration			
Asset Acquisition and Disposal Framework	To review the structure of, and operational compliance with the Corporate Asset Acquisition and Disposal Framework.	-	Medium
TfWM			
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 - Ensuring Compliance to National Devolution Commitments	Medium

| **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. | - | High |
| **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. | SRR-R007 Post pandemic sustainability of public transport network | Medium |