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Report to: Governance and Audit Committee

Date: 25 January 2018

Subject: Internal Audit Progress Report

1 Purpose

1.1 To inform WYCA of the work undertaken by the Internal Audit Section.

2 Information

2.1 In accordance with the Accounts & Audit (England) Regulations 2015, WYCA must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the public sector internal auditing standards and guidance.

2.2 This report provides details of activities undertaken by the Internal Audit Section in the period from 1 October 2017 to 31 December 2017 and provides progress in delivering the 2017/18 audit plan, audit opinions on reviews completed, summaries of any significant issues identified and the status of high priority recommendations which have not been implemented within agreed timescales.

2.3 The Internal Audit Section has undertaken work contained within WYCA's audit plan through the performance and release of the following audit reports;

- Treasury Management – Controlled
- Travel Centre Operations - Controlled
- Smartcard Information Programme – Controlled

2.4 There were no significant deficiencies identified as a result of the work undertaken. Cumulative information concerning audit reviews performed, opinions provided, indication of the movement in control assessments and a reconciliation of the forecast of the resourcing required to deliver the plan is provided in the dashboard table attached to this report (appendix 1).

Work in Progress

2.5 In addition to the completion of scheduled audit reviews provided in section 2.3 of this report, a number of audit reviews are currently in progress and include:

- Resource Efficiency Fund
- English National Concessions Travel Scheme

- Tendered Subsidised Bus Contracts
- Creditors
- Superfast Broadband
- Payroll
- Growing Places Fund

Outstanding Audit Recommendations

2.6 The following high priority audit recommendations were overdue at the time of writing this report:

Audit Review	Recommendation	Risk	Progress
Health & Safety	Emergency Evacuation Procedures. That emergency evacuation procedures are designed and tested regularly to ensure they are appropriate for each site. These procedures to be readily available at each site and centrally on the network drive.	Emergency evacuation procedures are not appropriate and are not accessible.	Due Date: 30/6/17 Completion: 90% Work is underway to update procedures to ensure they reflect latest advice on bomb and fire evacuations from the bus stations. Current procedures are stored locally on site.
HR Data Protection Network Drives	That access rights to HR Data files held on the network drive be withdrawn from members of the HR team who do not require this information to perform their duties.	Breach of data protection	Due Date: 1/10/17 Completion: 0% As a precautionary measure all HR staff have signed a confidentiality form in relation to DPA. Evaluation of the system will be undertaken after the departmental restructure. In the meantime there is a business requirement to have access to data provided across the team.

3 Financial Implications

3.1 None.

4 Legal Implications

4.1 The Accounts & Audit Regulations (2015) require the Authority to maintain an adequate and effective internal audit function.

5 Staffing Implications

5.1 The performance of some elements of the audit plan require the buying-in of third-party specialist services.

6 External Consultees

6.1 None.

7 Recommendations

7.1 That this report is noted.

8 Background Documents

8.1 None.