

# Appendix 1

## DRAFT 22/23 Internal Audit Plan

	Assurance Area	Provenance	Link to Corporate Risks/Priorities
1	Integrated Corporate Systems (HR, Finance, Payroll)	Directorate Risk	Corporate Priorities
2	Bus Funding Model (spend forecast on tendered services/ concessionary fares, checks on controls/payments)	Transport Directorate Risk, External Horizon Scanning - Financial (Risk in Focus)	Corporate Priorities
3	GDPR (ICO Framework)	Corporate Policy, External Horizon Scanning - Security (Risk in Focus)	Legal and Compliance risk (CRR-LC1)
4	ICT – various, including Cyber Security	Corporate Risk Register, External Horizon Scanning - Cyber (Risk in Focus)	Safety and Security (CRR-SS2)
5	Health & Safety	Corporate Risk Register, External Horizon Scanning – H&S (Risk in Focus)	Legal and Compliance risk (CRR-LC1), Safety and Security (CRR-SS1)
6	Climate Change – external plans	Corporate Risk Register, External Horizon Scanning – Climate (Risk in Focus)	Environmental (CRR-E1)
7	Project and Programme Assurance (various reviews, but to include TCF and further aspects of CRSTS)	Corporate Risk Register, Directorate Risk, External Horizon Scanning - Reputation (Risk in Focus)	Service Delivery and Operational (CRR-SD1)
8	Equalities (progress against the Local Govt Framework and internal EDI measures)	Corporate Priorities, External Horizon Scanning - Reputation (Risk in Focus)	Corporate Priorities
9	Procurements (sample to confirm compliance with Fin Regs/Contracts Standing Orders)	Combined Authority Financial Regulations, External Horizon Scanning - Regulations (Risk in Focus)	Corporate Priorities

10	Contract Management (sample to confirm compliance with Fin Regs/Contracts Standing Orders)	Corporate Risk Register, External Horizon Scanning – Regulations/Governance (Risk in Focus)	Service Delivery and Operational (CRR-SD1)
11	Flexibus (review of evidence of success of service) – Priority for early part of plan year	Transport Directorate Risk	Corporate Priorities
12	Risk Management	Annual health check to inform the audit opinion	Corporate Priorities
13	MCard Sales through the new App (improvements to reduce fraud risk)	Transport Directorate Risk, External Horizon Scanning - Fraud (Risk in Focus)	Corporate Priorities
14	AEB (Various reviews in line with newly developed assurance framework for AEB)	ES Directorate Risk, External Horizon Scanning – Regulations/ Reputation (Risk in Focus)	Corporate Priorities
15	Counter Fraud work	Combined Authority Financial Regulations, External Horizon Scanning – Regulations/Fraud (Risk in Focus)	Corporate Priorities
16	Security of Assets (scope to be determined, but building on previous year's work)	Combined Authority Financial Regulations, External Horizon Scanning - Financial (Risk in Focus)	Corporate Priorities
17	Compliance with Contracts Standing Orders & Financial Regulations	Combined Authority Financial Regulations, External Horizon Scanning - Financial (Risk in Focus). This will consider a specific aspect of the financial systems eg creditors/expenses.	Corporate Priorities
18	Commercial, Development and Investment work, specifically Business Accelerator Fund (claim and payment arrangements)	ES Directorate Risk, External Horizon Scanning - Financial (Risk in Focus)	Corporate Priorities
19	Police and Crime Team Commissioning (including Violence Reduction Unit)	Policy Directorate Risk, External Horizon Scanning - Regulations (Risk in Focus)	Corporate Priorities

20	PAN Programme Charges (benchmark review)	Delivery Directorate Risk, External Horizon Scanning - Reputation (Risk in Focus)	Corporate Priorities
21	Grant Audits	In line with funding applications and funding agreements	Corporate Priorities
22	Attendance on Officer Project Boards	Advice and guidance to inform the control framework	Corporate Priorities
23	Various grant certifications	In line with funding applications and funding agreements	Corporate Priorities