

# Appendix 1

## FINAL 23/24 Internal Audit Plan

	Assurance Area	Provenance	Link to Corporate Risks/ Priorities
1	<b>Integrated Corporate Systems (HR, Finance, Payroll)</b>	Informed by 22/23 audit work, aim to provide assurance that new controls are effective and benefits of the new system are being realised	Corporate Priorities
2	<b>TPS Financial Controls follow up work</b>	Informed by 22/23 audit work	Corporate Priorities
3	<b>GDPR</b>	Corporate Policy, External Horizon Scanning– Org Gov (Risk in Focus)	Corporate Risk Register
4	<b>ICT – various, including Cyber Security and PCI</b>	Informed by 22/23 audit work External Horizon Scanning- Cyber (Risk in Focus)	Corporate Risk Register
5	<b>Health &amp; Safety</b>	Informed by 22/23 audit work External Horizon Scanning– H&S (Risk in Focus)	Corporate Risk Register
6	<b>Climate Change</b>	Informed by 22/23 audit work External Horizon Scanning – Climate (Risk in Focus)	Corporate Risk Register
7	<b>Project and Programme Assurance (various reviews) including use of PIMS and overall view of use of funding (e.g. Gainshare)</b>	Informed by 22/23 audit work External Horizon Scanning - Reputation (Risk in Focus)	Corporate Risk Register
8	<b>Equality, Diversity and Inclusion (progress against the Local Govt Framework and internal EDI measures)</b>	Informed by 22/23 audit work, External Horizon Scanning - Culture (Risk in Focus)	Corporate Priorities, Corporate Risk Register
9	<b>Procurements (sample to confirm compliance)</b>	Combined Authority Financial Regulations, External Horizon	Corporate Priorities

	<b>with Fin Regs/Contracts Standing Orders)</b>	Scanning – Org Gov/Regulations (Risk in Focus)	
10	<b>Contract Management (sample to confirm compliance with Fin Regs/Contracts Standing Orders and good practice)</b>	Informed by 22/23 audit work, External Horizon Scanning – Org Gov/Regulations (Risk in Focus)	Corporate Priorities
11	<b>HR – with an emphasis on recruitment/ retention/ succession planning</b>	External Horizon Scanning – Human Capital (Risk in Focus)	Corporate Priorities, Corporate Risk Register
12	<b>Risk Management</b>	Annual health check to inform the audit opinion	Corporate Priorities
13	<b>Financial Management and Business Planning – a rolling programme of reviews over a 3 year cycle to assess controls, governance and risk management of these linked processes.</b>	Internal Leadership Board, External Horizon Scanning - Financial (Risk in Focus)	Corporate Priorities
14	<b>AEB (Reviews in line with assurance framework for AEB to give programme assurance)</b>	Directorate Risk, External Horizon Scanning – Third Party (Risk in Focus)	Corporate Priorities
15	<b>AEB Provider Reviews – to ensure compliance with funding rules</b>	Directorate Risk, External Horizon Scanning – Third Party (Risk in Focus)	Corporate Priorities
16	<b>Security of Assets (scope to be determined, but building on previous year’s work)</b>	Informed by 22/23 audit work Combined Authority Financial Regulations, External Horizon Scanning - Financial (Risk in Focus)	Corporate Priorities
17	<b>Compliance with Contracts Standing</b>	Combined Authority Financial Regulations, External Horizon	Corporate Priorities

	<b>Orders &amp; Financial Regulations</b>	Scanning – Financial/Regulation (Risk in Focus)	
18	<b>Supply chain, financial liquidity with an emphasis on risk management and business continuity plans.</b>	External Horizon Scanning – Financial/Fraud (Risk in Focus)	Corporate Risk Register
19	<b>Central review of contract management to consider standards, support and guidance, monitoring.</b>	External Horizon Scanning – Supply Chain/Regulations (Risk in Focus)	Corporate Priorities
20	<b>Physical security including responsibilities and the social element of security</b>	External Horizon Scanning - Security (Risk in Focus)	Corporate Risk Register
21	<b>Counter Fraud work</b>	Combined Authority Financial Regulations, External Horizon Scanning – Regulations/ Fraud (Risk in Focus)	Corporate Priorities
22	<b>Multiply – advice and guidance on new funding stream in line with DfE requirements</b>	Directorate Risk, External Horizon Scanning – Third Party (Risk in Focus)	Corporate Priorities
23	<b>Data Quality</b>	Directorate Risk, External Horizon Scanning - Reputation (Risk in Focus)	Corporate Priorities
24	<b>Grant Audits</b>	In line with funding applications and funding agreements	Corporate Priorities
25	<b>Attendance on Boards</b>	Advice and guidance to inform the control framework	Corporate Priorities
26	<b>Various grant certifications</b>	In line with funding applications and funding agreements	Corporate Priorities