

**Report to:** Governance and Audit Committee

**Date:** 24 July 2023

**Subject:** Internal Audit Progress Report

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Is this a key decision?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is the decision eligible for call-in by Scrutiny?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information or appendices?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If relevant, state paragraph number of Schedule 12A, Local Government Act 1972, Part 1:	
Are there implications for equality and diversity?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

## 1. Purpose of this Report

- 1.1. To ask the members of the committee to consider and note the progress report and supporting Appendix.

## 2. Information

### Recruitment

- 2.1. A recruitment campaign has just been completed with interviews scheduled for week commencing 3 July 2023. The Combined Authority's recruitment agency partner is also trying to secure interim support for the team and another round of invitations to tender for possible co-source support will be undertaken from mid July should the current recruitment campaign not yield any results.

### Work against the new audit plan

- 2.2. Work continues for those reviews carried over into the 2023/24 audit plan and a small number of the new reviews have also started. The progress report appendix does give the summaries of those reviews completed since the last audit committee meeting for completeness irrespective of the year to which they relate.

## Fraud/Whistleblowing/Money Laundering

- 2.3. There has been one new external referral to date in 2023/24 and three investigations also carried forward from the previous year. Two of those cases have now concluded and a summary of the advisory memorandum issued to the business highlighting areas for improvement identified as part of the investigative work is included in Appendix 1.

### **3. Tackling the Climate Emergency Implications**

- 3.1. The internal audit plan for 23/24 includes an audit of the Combined Authority's external work on climate change which will in due course be reported to this Committee.

### **4. Inclusive Growth Implications**

- 4.1. Audit will continue to provide grant certification that includes those grants directly delivering on the inclusive growth objectives which will help to assure financial compliance with the grant conditions and affirm correct reporting on outcomes.

### **5. Equality and Diversity Implications**

- 5.1. Further audits of progress against EDI implementation and compliance are scheduled for completion in 23/24.

### **6. Financial Implications**

- 6.1. There are no financial implications directly arising from this report.

### **7. Legal Implications**

- 7.1. There are no legal implications directly arising from this report.

### **8. Staffing Implications**

- 8.1. There are no staffing implications directly arising from this report.

### **9. External Consultees**

- 9.1. No external consultations have been undertaken.

### **10. Recommendations**

- 10.1. That the Committee consider and note the progress update.

### **11. Background Documents**

There are no background documents referenced in this report.

## **12. Appendices**

Appendix 1 – Internal Audit Progress Report