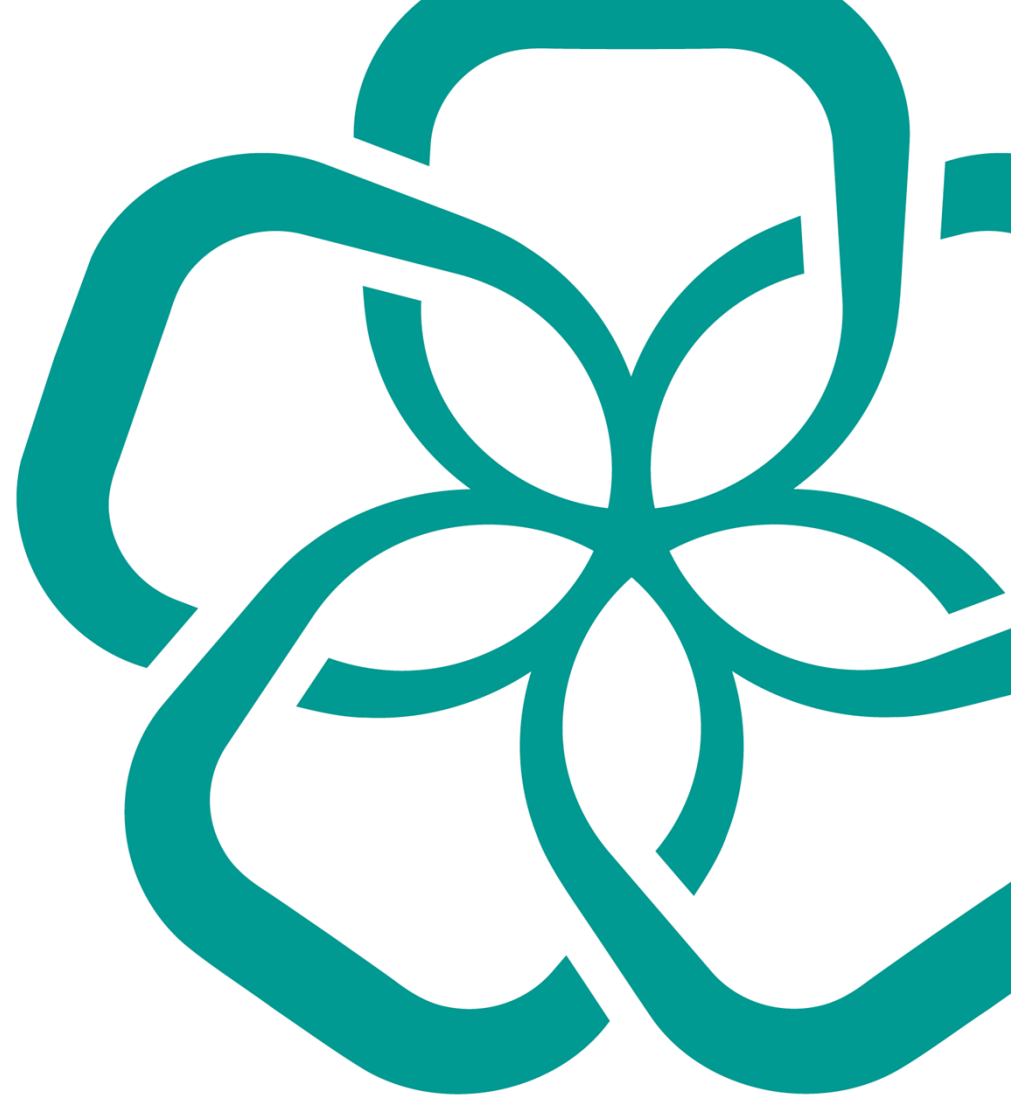




West  
Yorkshire  
Combined  
Authority

Tracy  
Brabin  
Mayor of  
West Yorkshire



# Appendix 1

DRAFT 24/25 Internal Audit Plan

January 2024

	<b>Directorate</b>	<b>Assurance Area</b>	<b>Provenance and Links to Risks</b>
1	<b>Transport – Mass Transit</b>	<b>Rolling programme of multiple reviews – beginning with governance</b>	Business plan commitments and director discussion, major focus for CA and Govt interest
2	<b>Transport – Policy and Delivery</b>	<b>Bus Reform – rolling programme of multiple reviews</b>	Business plan commitments and director discussion, major focus for CA and part of mayoral commitments
3	<b>Transport – Policy and Delivery</b>	<b>Transforming Cities Fund (TCF)</b>	Business plan commitments and director discussion, TCF of significant interest to DfT
4	<b>Transport – Operations and Service Transformation</b>	<b>Access Bus – contract management and cost benefit</b>	Business plan commitments and director discussion
5	<b>Transport – Operations and Service Transformation</b>	<b>Further follow up on financial controls</b>	Informed by work in 22/23 and 23/24, assessment of improvements to include outcomes of new system development
6	<b>Transport – Passenger Experience and Asset Management</b>	<b>Commercial/Financial Processes including MCard, Concessions/WYTCL</b>	Business plan commitments and director discussion, this is a key priority for this area which is supported by outcomes from audit work in 23/24
7	<b>Transport – Passenger Experience and Asset Management</b>	<b>Bus Station Security</b>	Business plan commitments and director discussion, this is an area of risk with additional investment required and assurance needed to confirm adequacy of controls and risk management
8	<b>Transport – Passenger Experience and Asset Management</b>	<b>Asset Team structure and scope</b>	Business plan commitments and director discussion, this is a key risk given the outcomes from audit work in 23/24 which showed the need for some fundamental changes to monitoring and managing this area of the directorate including considering the asset base and asset development board.

9	<b>Inclusive Economy, Skills and Culture</b>	<b>AEB – rolling programme of provider reviews</b>	Business plan commitments and director discussion, part of commitment to meet DfE requirements for the programme
10	<b>Inclusive Economy, Skills and Culture</b>	<b>AEB – programme assurance review to inform annual assurance statement</b>	Business plan commitments and director discussion, part of commitment to meet DfE requirements for the programme
11	<b>Inclusive Economy, Skills and Culture</b>	<b>Multiply – programme review to inform annual assurance</b>	Business plan commitments and director discussion, part of commitment to meet DfE requirements for the programme
12	<b>Inclusive Economy, Skills and Culture</b>	<b>Skills bootcamps</b>	Business plan commitments and director discussion, informed by work in 23/24 identifying need for assurance over governance and risk management
13	<b>Inclusive Economy, Skills and Culture</b>	<b>Business support – a number of reviews on various grant programmes to be agreed</b>	Business plan commitments and director discussion, informed by work in 23/24 and considering due diligence and controls. Further in the longer term on development of the business offer considering governance arrangements (to be kept under review and with links to Level 4 Devolution).
14	<b>Policing, Environment and Place</b>	<b>Project and Programme Assurance (various reviews)</b>	Business plan commitments and director discussion – include Brownfield Housing as it ends in March 25, particularly consider approach to risk in final year, a number of other reviews to be informed by risk profile during the course of the year.
15	<b>Policing, Environment and Place</b>	<b>Climate Change – programme of assurance</b>	Business plan commitments and director discussion along with emphasis in Corporate Risk Register and work conducted in 23/24
16	<b>Policing, Environment and Place</b>	<b>Policing and Crime Team – advisory work on governance</b>	Business plan commitments and director discussion and further to outcome of audit work in 23/24 on commissioning and links to governance in this area

17	<b>Strategy, Communications and Intelligence</b>	<b>Business Planning – part of three year rolling cycle of reviews</b>	Business plan commitments and director discussion and further to outcome of audit work in 23/24
18	<b>Strategy, Communications and Intelligence</b>	<b>Business Continuity/ Incident Management</b>	Business plan commitments and director discussion, this area is a priority due to lack of consistency in dealing with incidents in different areas of the business
19	<b>Strategy, Communications and Intelligence</b>	<b>Programme of Project Reviews</b>	Business plan commitments and director discussion, specific projects to be agreed in line with risk profiles during the course of the year
20	<b>Strategy, Communications and Intelligence</b>	<b>Gateway review outcomes – follow up of recommendations (including gainshare monitoring)</b>	Business plan commitments and director discussion
21	<b>Finance and Commercial Services</b>	<b>Financial Position – management of issues and risk, forecasting – short and long term, grant spend</b>	Business plan commitments and director discussion, need for work in this area particularly in light of delays to external audit giving assurance
22	<b>Finance and Commercial Services</b>	<b>Financial Controls – address consistency of approach</b>	Business plan commitments and director discussion, need for work in this area particularly in light of delays to external audit giving assurance
23	<b>Finance and Commercial Services</b>	<b>Contract Management – central controls and monitoring, effectiveness of second line of defence</b>	Business plan commitments and director discussion, risk identified in work undertaken on contracts in 23/24

24	<b>Finance and Commercial Services</b>	<b>Commercial Development and Investment</b>	Business plan commitments, need to consider governance and risk management with specific focus to be agreed
25	<b>Corporate Centre - ICT</b>	<b>Programme of assurance in line with a risk assessment but to include Cyber Security</b>	Business plan commitments, Chief Operating Officer discussion and Corporate Risk Register priority
26	<b>Corporate Centre - COO</b>	<b>Level 4 Devolution Readiness</b>	Chief Operating Officer discussion, emerging risk, consideration of governance framework, risk management
27	<b>Corporate Centre - HR</b>	<b>Programme of Assurance</b>	Business plan commitments, Chief Operating Officer discussion, programme to be agreed in line with risk profile and discussion with Head of Service
28	<b>Corporate Centre – Legal, Governance and Compliance</b>	<b>Annual assessment of Risk Management</b>	Assurance to support the Annual Governance Statement
29	<b>Corporate Centre – Legal, Governance and Compliance</b>	<b>Annual assessment of GDPR</b>	Assurance to ensure continuing compliance with statutory and regulatory responsibilities
30	<b>Corporate Centre – Legal, Governance and Compliance</b>	<b>Programme of Assurance</b>	Business plan commitments, Chief Operating Officer discussion, programme to be agreed in line with risk profile and discussion with Deputy Director
31	<b>Corporate Centre - EDI</b>	<b>Programme of assurance and compliance checks</b>	Business plan commitments, EDI oversight board discussion and commitment
		<b>Counter Fraud/AML and Whistleblowing work</b>	Combined Authority Financial Regulations, addressing fraud risk and any referrals under these three policies

		<b>Grant Audits</b>	In line with funding applications and funding agreements, to be added to the plan as needed
		<b>Attendance on Boards</b>	Advice and guidance to inform the control framework
		<b>Various grant certifications</b>	In line with funding applications and funding agreements