WEST YORKSHIRE COMBINED AUTHORITY

Internal Audit Dashboard September 2017

Audit	Overview of Assurance	Resource Requirement 2017/18	Actual Resource	Assurance	Direction of Travel	Status
Period 1		115 Days	66			
City Cycle Ambition Grant[1]	Consideration of procurement arrangements and officer appointments	12	6	Controlled	⇔	Completed
LTP Capital Programme Management	Assessment of the extent of compliance with WYCA's assurance framework including arrangements to identify, monitor, control and report on the Capital Programme.	12	11	Controlled	⇓	Completed
Data Sharing	Assessment of the arrangements for the secure transfer and sharing of data.	10				Contractor
C.A. Members Code of Conduct	Review of compliance with the requirements of the code of conduct including declarations of interest	6	4	Controlled	⇔	Completed

[1] Request from CA –Governance & Audit Committee

Code of Corporate Governance	Assessment to ensure compliance with applicable standards and assessment against SOLACE/CIPFA principles framework including appropriate arrangements for the safeguarding and accountability of public funds, clear and effective communication with WYCA's stakeholders, clearly defined roles and responsibilities at the head of the organisation.	8	7	Controlled	⇔	Completed
Annual Governance Statement	Financial reporting including compliance with relevant standards and codes of corporate governance. The establishment, monitoring and reporting on the systems of internal control.	5	3	N/A	N/A	Completed
Gifts, Hospitality & Interests	Assessment of arrangements in place for officers' declarations of gifts, hospitality and interests. Independent examination of records.	8	8	Well Controlled	⇧	Completed
Pro –Active Anti- Fraud Exercise	Statistical analysis for duplicate payments, data matching for creditor payments into staff inappropriate bank accounts. Sample review of changes to bank payment master records.	6				
Anti-Fraud, Corruption & Bribery.	Review of policy and supporting guidance and processes	6	6			Drafted
Money Laundering	Development of WYCA's policy in respect of Money Laundering Regulations.	8	6			Drafted

BSOG	Head of IA assurance. Periodic report and claim review and certification	3				
Growth Deal Fund	Head of IA assurance. Periodic report and claim review and certification	8	6	Controlled	⇔	Completed
Growth Hub Grant	Head of IA assurance. Periodic report and claim review and certification	3	3	Controlled	⇔	Completed
Data Hosting Arrangements	To provide assurance on the delivery of robust service in line with contract and ensure adequate management controls exist relating to operations and the security of data including recovery if necessary.	12				Contractor
Resource Efficiency Fund	Head of IA assurance. Periodic report and claim review and certification	8	6	Controlled	⇔	Completed
Period 2		111 Days	48			
Sector Skills Initiative	Operation of controls in respect of Digital, Manufacturing and construction initiatives	12				Defer p4
Resource Efficiency Fund	Governance framework, operation & application of assurance framework, programme management, monitoring & reporting, cost control, risk management.	12	15			Drafted
SCIP Programme	Provision of independent, 3rd line of defence programme assurance in respect of Smart transactions Web and development of on-line payment facilities.	12	4			In Progress

Growing Places Fund	Evaluation of expressions of interest, business case, due diligence, loan agreements, drawdown arrangements, monitoring of loans. Administration of loans, evaluation criteria and monitoring procedures.	16				
Cashbook/Treasury Management	Review of the operation of key controls including treasury management, segregation, review, authorisation, third part services and assurances.	12	12	Controlled	⇔	Drafted
Data Security/ Protection	System penetration testing -arrangements to protect WYCA ICT systems from attack	15				Contractor
Local Transport Plan	Head of IA assurance. Periodic report and claim review and certification Systems and procedures to control the allocation of payments and provide evidence of eligible expenditure.	8	10	Controlled	⇔	Completed
Interreg SHARE NORTH	Head of IA assurance. Periodic report and claim review and certification	4	4	Controlled	⇔	Completed
Cycle City Grant	Head of IA assurance. Periodic report and claim review and certification	3				
L- CREATE – ERDF & ESIF	Head of IA assurance. Periodic report and claim review and certification	4	3	Controlled	⇔	Completed
Green Deal Communities Fund	Head of IA assurance. Periodic report and claim review and certification	3				
Housing & Regeneration	Healthcheck.	10				

Projects[2]	Publicity & promotion, outline business case appraisal, full basis case evaluation, due diligence, loan agreements, drawdown, programme monitoring, cost management.					
Period 3		136 Days	24			
Human Resources	Assessment of employee engagement, recruitment & selection, performance management, training & development and compliance with employment law.	15				
Metro Travel Centre Operations	To review the adequacy of Ticket sales, stock, cash handling security, reconciliations & reviews performed Cash collected is administered and properly controlled to reduce the risk of loss or fraud. Associated back-office operations	15	8			In Progress
Tendered Subsidised Contracts	Tendering arrangements, batches, de minimis contracts, insurance, operator's licences, lost mileage, payment calculations and processes. Arrangements support and provide contract compliance. To include "gross cost" contracts.	20	10			In Progress
English National Concessions Travel Scheme	Validation rules for applicants, disabled and blind person applications are processed in liaison with district social services departments, robust processes and validation requirements for issuing replacements and	12	6			In Progress

[2] Light touch follow up on review completed in 2016/17

	renewals. Awareness and communication of requirements of Concessionary Bus Travel Act					
Skills Service & Skills Fund	Processes & procedures, assessment of grant applications Compliance with funding agreements	12				
West Yorkshire + York Broadband	Processes & procedures, Certification of expenditure, Compliance with funding agreements and compliance with partnership agreements/claw back provisions.	20				
Payroll	Review of the operation of key controls including arrangements for starters, leavers, pay points, member's allowances, expenses & deductions	12				
Health & Safety[3]	Health & Safety Policy meets legal requirements as provided in the Health & Safety at Work Act and other relevant Acts. Workplaces and welfare requirements, recording accidents, illness and first aid, use and maintenance of work equipment, control of exposure to hazardous substances, electrical equipment, noise and radiation. Provision of protective clothing or equipment, Reporting of injuries, diseases and dangerous occurrences to the enforcing authority	10				

[3] Light touch follow up of review undertaken in 2016/17

	(RIDDOR). The control and management of asbestos, management of contractors, smoke free legislation, alcohol and substance abuse.					
Business Growth Programme/ Access to Capital Grants Programme	Appraisal of applications & due diligence, grant claims and payment processes, project monitoring/reporting, compliance with SLA, cost monitoring control. WYCA expenditure - over £100k Compliance with SLA for schemes administered by LCC – less than £100k.	20				
Period 4		145 Days				
Prepaid Tickets & Concessionary Travel	Calculations of prepaid ticket pool and distribution, concessionary fares reimbursements, on account payments and quarterly adjustments, Haven system controls and reporting. Arrangements for accounting for stocks, cash. Consider controls for smartcard transactions. Payzone sales processing system.	25				
Business Continuity[4]	Assessment of the plan to be implemented in the event of incident(s) which impact on WYCA being able to operate.	8				

[4] Light touch follow up of review undertaken in 2016/17

CDM Compliance[5]	Compliance with The Construction (Design and Management) Regulations 2015	8				
Growth Deal	Independent assessment of the extent of compliance with WYCA's assurance framework for a selection of specific schemes including governance, programme management – scheme evaluation, risk, cost, progress/delivery.	40				
Main Accounting – General Ledger	Review of the operation of key controls including System user rights, review, control, adequacy and timeliness, budgetary control, systems interface – education, bleep, and payroll. VAT.	10				
Creditors	Review of the operation of key controls including segregation, authorisation, reconciliation of statements, BACS controls	10				
Debtors	Test arrangements for write offs, requisitioning, reporting, review of accounts, debt age monitoring and reporting	8				
Procurement	Review of the operation of key controls including tendering, ordering, commitments, compliance with SOFRs, e- procurement, purchasing cards. Examination of the procurement of consultants services including an independent assessment of vfm and management arrangements	16				

[5] Light touch follow up of review undertaken in 2016/17

Risk Management	Effectiveness of risk management processes, risk management guidance and support, Identification of risk, risk evaluation, risk mitigation and control, monitoring risks, reporting the status of key risks and controls, recording the management of risks, including the effectiveness of the controls and other responses to them, risk awareness and training	20				
Fraud Investigations	Contingency for any required investigations in response to allegations of fraud, bribery or corruption	20 Days				
Audit Plan Contingency	Contingency for any requirement for additional audit assurance and for other unplanned audit work identified in year.	25 Days	6	Poorly Controlled		HR data protection
Total		552	144			

Audit Plan as at 1 September 2017

Required audit days to complete the Plan	408
Specialist contractors	(37)
	371

Internal audit establishment (4 FTE from Nov, then 3 FTE from Jan)

Number of days available Team	452
Holidays/admin	(116)
	336
Shortfall	**35**