



# CAMBRIDGESHIRE & PETERBOROUGH COMBINED AUTHORITY

## Internal Audit Progress Report

Presented at the Audit and Governance Committee on 27 September 2024

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## KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Audit and Governance Committee at the March 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



### 2023/24 Work Programme [\[To discuss and note\]](#)

The remaining two reports from the 2023/24 internal audit plan have now been finalised since the last Committee in July 2024 .

The two final 2023/24 reports are summarised at **Section 1** below.



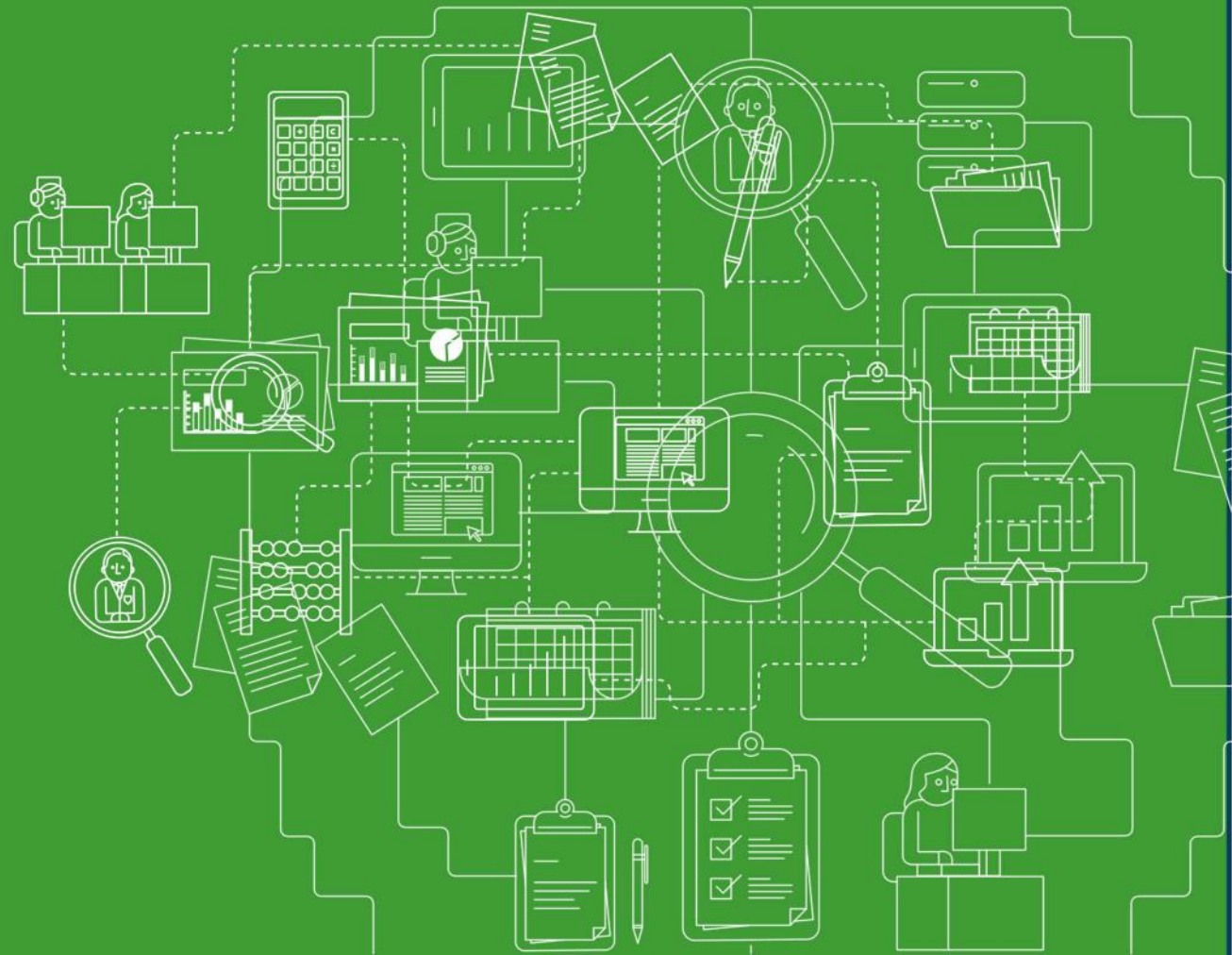
### 2024/25 Work Programme [\[To discuss and note\]](#)

Since the last Committee in July 2024, we have finalised three further reports, one report is with the Authority in draft, one further review is in progress, with scopes issued and dates agreed for the remainder of the audit plan.

The summary of 2024/25 programme is also outlined in **Section 1** below.

# Audit Progress

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## PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2023/24

Assignment	Status / Opinion issued	Actions agreed			Target Committee meeting	Actual Committee meeting
		L	M	H		
Follow Up (of previous management actions) 10.23/24	Final Reasonable Progress	4	6	0	September 2024	September 2024
IT Change and Project Management 11.23/24	Final Advisory	1	4	1	September 2024	September 2024

## PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

Assignment	Status / Opinion issued	Actions agreed			Target Committee meeting	Actual Committee meeting
		L	M	H		
Data Quality and Performance 1.24/25	Final Reasonable Assurance	2	3	0	September 2024	September 2024
GDPR 3.24/25	Final - Advisory – some	2	9	1	December 2024	September 2024
Improvement Plan 4.24/25	Final Substantial Assurance	0	0	0	December 2024	September 2024
Workforce Planning 2.24/25	Draft Report Issued				September 2024	
Procurement	Fieldwork in Progress				December 2024	-
Risk Management	19 September 2024				December 2024	-
Business Continuity	26 September 2024				December 2024	-
Fraud Risk Assessment	3 October 2024				December 2024	-
IT Systems Development – Stage 1 Change Programme	10 October 2024				February 2025	-
Staff Mental Health and Wellbeing	2 December 2024				February 2025	
Key Financial Controls - Creditors	16 December 2024				February 2025	-
Follow Up	10 February 2025				June 2025	-

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## Changes to the 2024/25 Internal Audit Plan

There have been no material changes to the 2024/25 Internal Audit Plan since the last Audit and Governance Meeting in July 2024.

## Annual Opinion 2024/25

The Audit and Governance Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the Committee should note that any negative assurance opinions and that these may impact both our Head of Internal Audit Opinion, and your annual report. There have been no negative assurance opinions issued to date, however, we have issued one advisory review that contains a number of weaknesses which will be noted in the annual report. We also will factor the decision from the Government not to renew the Best Value Notice on the Combined Authority when forming our opinion. We will provide further updates relating to the 2024/25 opinion as reports are finalised.

## Client briefings

The following client briefings are available for information.

- Emerging Risk Radar Summer 2024
- RSM UK Board Cyber Awareness Training Info Sheet
- RSM UK Cyber Incident Response Exercise Info sheet
- Procurement Reform 2024

## Quality assurance and continual improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams. In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

## Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product, we include a link to a brief survey in each report we issue.

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each review (current option).
- Monthly / quarterly / annual feedback request.
- Executive lead only, or executive lead and key team members.

# FOR FURTHER INFORMATION CONTACT

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Cambridgeshire & Peterborough Combined Authority, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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