



CAMBRIDGESHIRE & PETERBOROUGH COMBINED AUTHORITY

Internal Audit Progress Report

Presented at the Audit and Governance Committee on 8 November 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.



2024/25 Work Programme **[To discuss and note]**

Since the last Committee in September 2024, we have:

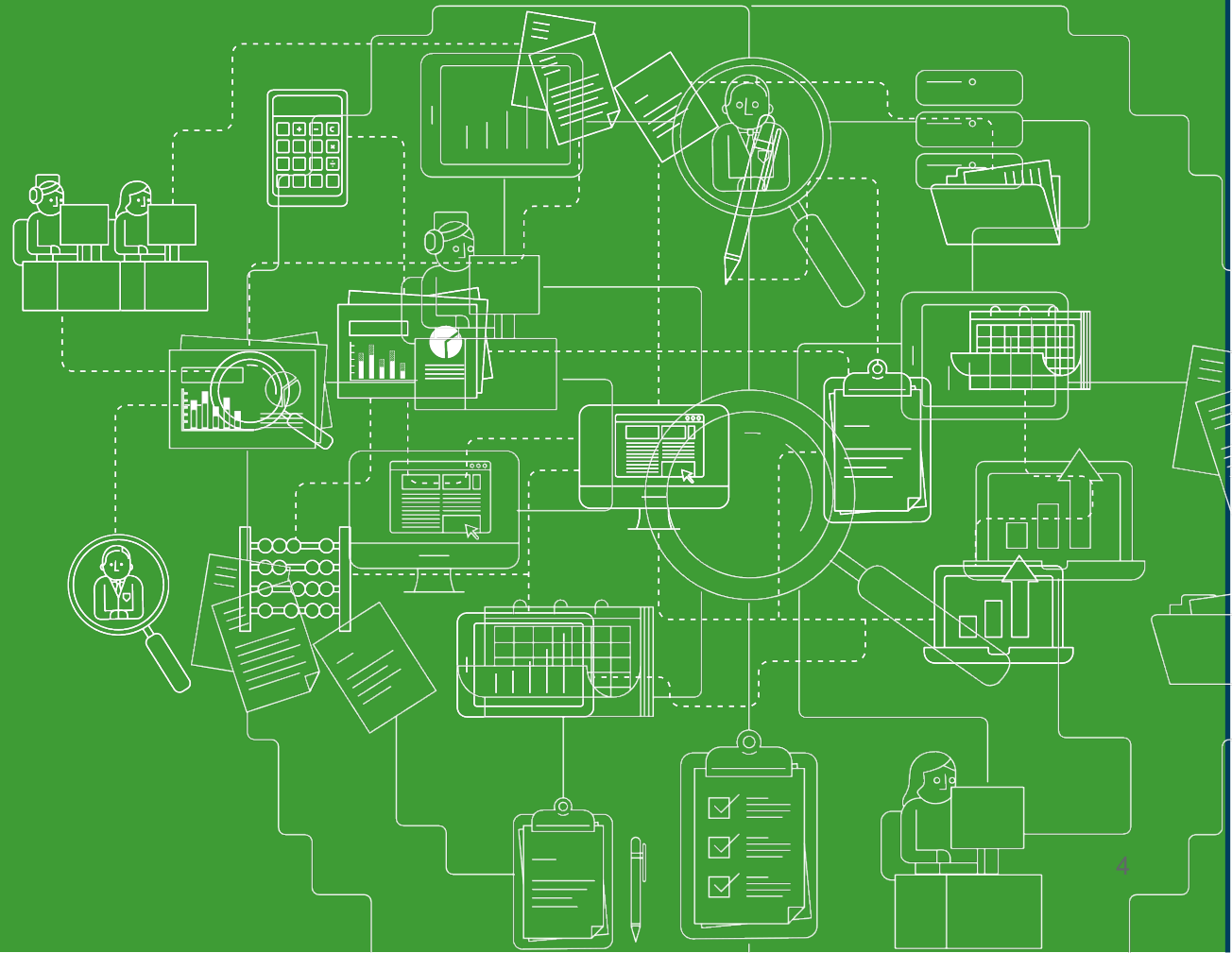
- finalised one report (Workforce Planning);
- one review within the RSM review process, and a draft report will be issued shortly; and
- two further reviews in progress

Scopes have been issued and dates agreed for the remainder of the 2024/25 internal audit plan.

The summary of 2024/25 programme is also outlined in **Section 1** below. The table outlines progress against the internal audit plan and highlights in bold the report issued in final since the previous Audit Committee in September 2024.

Audit Progress

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1. 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 significant weaknesses	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	Final Reasonable Assurance	3	3	0	November 2024	November 2024
Procurement	In RSM QA Process				December 2024	-
Risk Management	In Progress				December 2024	-
Fraud Risk Assessment	In Progress				December 2024	-
Staff Mental Health and Wellbeing	2 December 2024				February 2025	-
Key Financial Controls - Creditors	16 December 2024				February 2025	
Business Continuity*	8 January 2025				June 2025	-
Follow Up	10 February 2025				June 2025	-
IT Systems Development – Stage 1 Change Programme*	Audit deferred to 2025/26 - Replacement audit being discussed				June 2025	

Changes to the 2024/25 Internal Audit Plan

There has been one substantive change to the 2024/25 Internal Audit Plan. We provided a verbal update at the Audit and Governance Meeting in September 2024 as this was being discussed at that time. Management have requested a delay to the IT Systems Development – Stage 1 Change Programme review from to the 2025/26 Internal Audit Programme due to there being no significant IT systems changes in progress for the audit to review. We are in discussions with management over a replacement audit.

We have also rescheduled the Business Continuity review to be undertaken in January 2025, having been originally scheduled in September 2024. This was requested as the Authority's IT supplier, SOCITM's contract is about to finish, and this will cause a pause in BCP exercises until a new supplier is in place. Officers confirmed the audit would provide more value once the new arrangements are in place and operating.

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

We have attached the following client briefing for information.

- CB Gen 06.24 Internal Audit Code of Practice

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.

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.

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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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