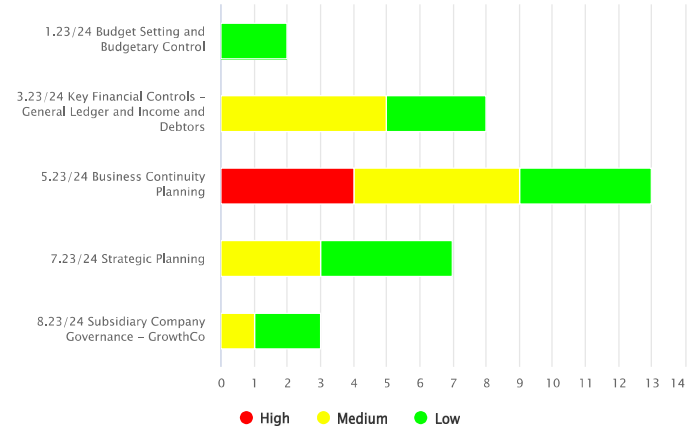


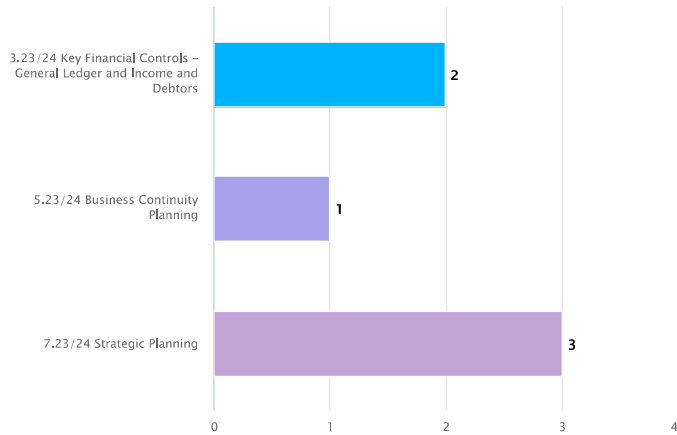
Open Actions by Report Name

Audit Report Name	Count	
1.23/24 Budget Setting and Budgetary Control	2	🔗
3.23/24 Key Financial Controls – General Ledger and Income and Debtors	8	🔗
5.23/24 Business Continuity Planning	13	🔗
7.23/24 Strategic Planning	7	🔗
8.23/24 Subsidiary Company Governance - GrowthCo	3	🔗
Subsidiary Company Governance	1	🔗
Net Zero Hub - Governance	1	🔗
IT General Controls	2	🔗
Core Controls Framework - Treasury Management and Accounts Payable	1	🔗

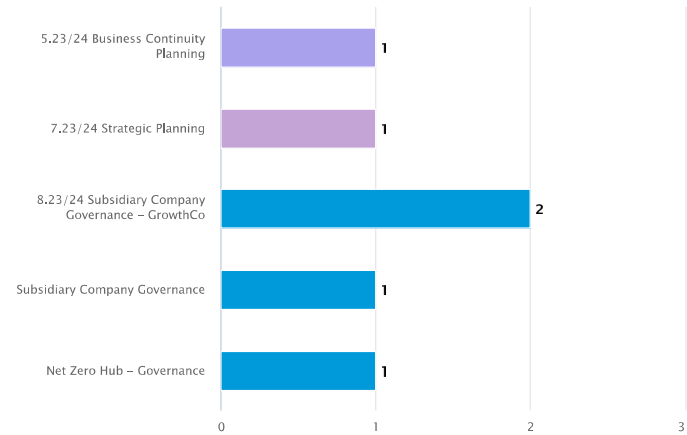
Open IA Actions by Categorisation



Open Actions due in the next 60 days



Overdue IA Actions by Report



Overdue Internal Audit Recommendations

Internal Audit Actions					
Audit Report Name	Report ref	Report Action ref	Internal Audit Priority	Action Detail	Current Implementation Date
Subsidiary Company Governance	11.21.22	"Management Action 3"	High	The CPCA will ensure that business plans are in place for each of its current and future subsidiary companies, including key information such as the company's purpose, output, the need which the company serves, financial projections, and the company's management structure. Where companies are project focused, the CPCA will consider whether business cases fulfil the role of a business plan, or whether a separate plan is required. Furthermore, the CPCA will ensure that these business plans (and business cases where relevant) are being reviewed and updated periodically, in line with each company's Shareholder Agreement.	31 Dec 2023
Net Zero Hub - Governance	5.22.23	Management Action 1	Medium	The Combined Authority will ensure the Constitution is reviewed annually, updated as needed, approved by the Board, and made available on the public website	08 Jul 2024
7.23/24 Strategic Planning		Directorate Business Plans (DBPs)	Low	We will ensure the exercise completed to map strategic objectives to Directorate Business Plans objectives highlights what the RAG status means in terms of achievement and alignment.	08 Dec 2023
8.23/24 Subsidiary Company Governance - GrowthCo		GrowthCo Company Board	Medium	The Authority will ensure a Terms of Reference is developed and approved for the GrowthCo Company Board. Deadline TBC	08 Jul 2024
8.23/24 Subsidiary Company Governance - GrowthCo		Shareholder Board	Low	Additionally, the Authority will ensure regular reporting between the subsidiary company and the Audit and Governance Committee and Combined Authority to ensure that matters are escalated to the CA for due oversight, challenge, and scrutiny DEADLINE TBC	08 Jul 2024
5.23/24 Business Continuity Planning			Low	We will liaise with members of the M10 Assurance and Risk Group where other Combined Authorities across the UK are present; drawing from their business continuity and disaster recovery practices. We will use this to inform and update their own plans and ensure effective mechanisms are in place between themselves and its constituent councils (including a consideration as who should be held to account for each element of business continuity and disaster recovery planning).	31 May 2024