



CAMBRIDGESHIRE & PETERBOROUGH COMBINED AUTHORITY

Internal Audit Progress Report

18 July 2024

This report is solely for the use of the persons to whom it is addressed.
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.



CONTENTS

Key messages	3
1 Progress against the internal audit plan 2024/25.....	5

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 final two reports delivered for 2023/24 remain in draft, awaiting management responses. We will issue these reports in final and present to the next Committee meeting once we have received report comments and agreed the reports with management.

The summary of 2023/24 programme is also outlined in **Section 1** below.



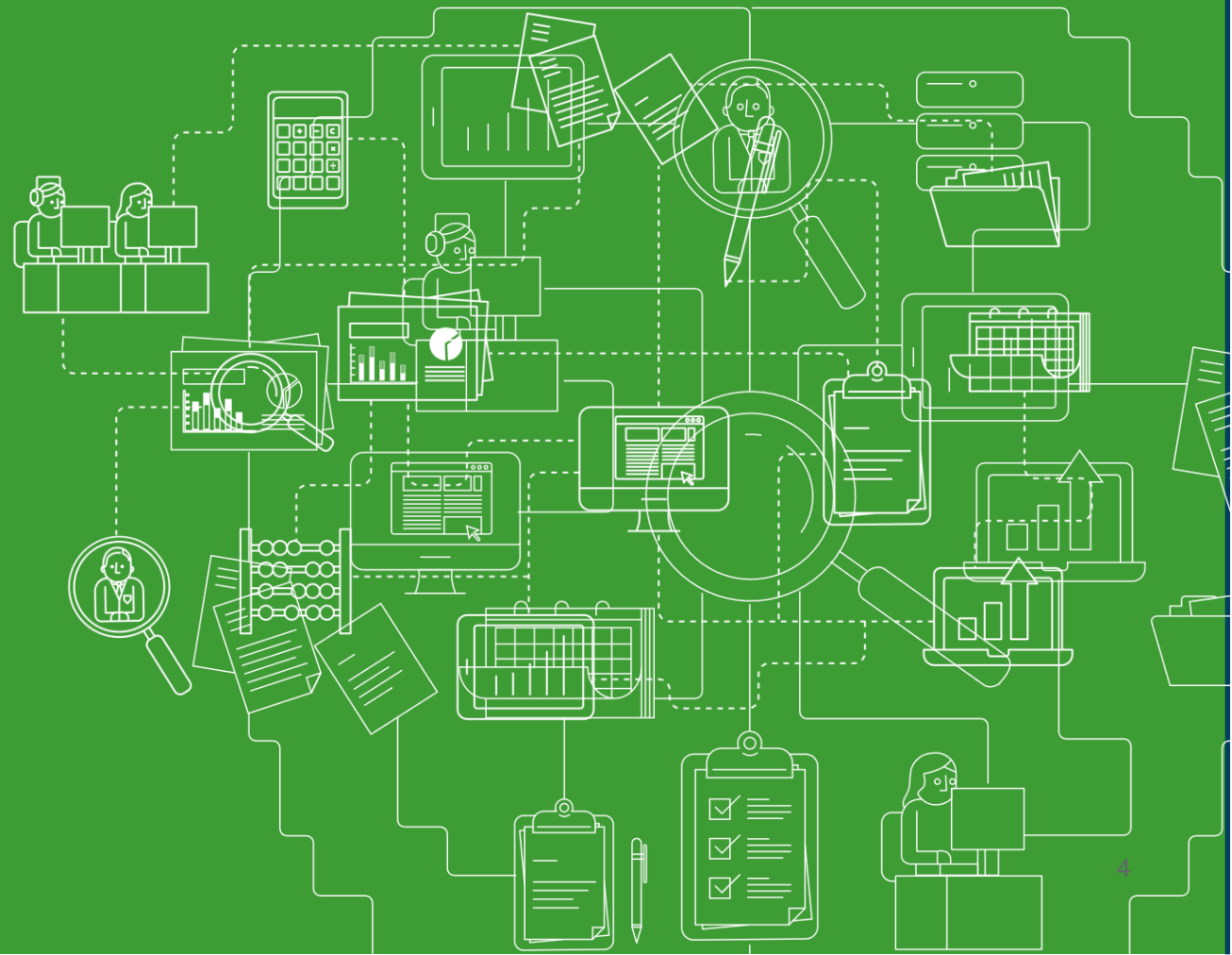
2024/25 Work Programme [\[To discuss and note\]](#)

We have commenced the work programme for 2024/25 with one report issued in draft, awaiting management responses, and two reviews going through RSM quality assurance process. In addition, dates have been agreed for the remainder of the audit plan.

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

Audit Progress

01



PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2023/24

Assignment	Status / Opinion issued	Actions agreed			Target Committee meeting	Actual Committee meeting
		L	M	H		
Budget Setting and Budgetary Control 1.23/24	Final Reasonable Assurance	4	1	0	September 2023	September 2023
Governance - Improvement Plan 2.23/24	Final Reasonable Assurance	2	1	0	November 2023	November 2023
Risk Management 4.23/24	Final Reasonable Assurance - Control Design Partial Assurance - Control Compliance	3	1	1	January 2024	January 2024
Project Planning and Delivery - Improvement Plan 6.23/24	Final Reasonable Assurance	3	1	0	March 2024	January 2024
Key Financial Controls 3.23/24	Final Partial Assurance	4	5	0	March 2024 (was January 2024)	March 2024
Business Continuity Planning 5.23/24	Final Minimal Assurance	4	6	4	March 2024	March 2024
Strategic Planning 7.23/24	Final Reasonable Assurance	4	4	0	March 2024	March 2024
Subsidiary Company Governance 8.23/24	Final Reasonable Assurance	2	3	1	June 2024	June 2024

Assignment	Status / Opinion issued	Actions agreed			Target Committee meeting	Actual Committee meeting
		L	M	H		
Procurement – Improvement Plan 9.23/24	Final Substantial Assurance	0	0	0	June 2024	June 2024
Follow Up (of previous management actions) 10.23/24	Draft				September 2024	
IT Change and Project Management 11.23/24	Draft				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	Draft Report issued				September 2024	-
Workforce Planning	In RSM QA Process				September 2024	-
Improvement Plan	In RSM QA Process				September 2024	-
Staff Mental Health and Wellbeing	12 August 2024				December 2024	-
Risk Management	16 September 2024				December 2024	-
IT Systems Development – Stage 1 Change Programme	16 September 2024				December 2024	-
Business Continuity	26 September 2024				December 2024	-
GDPR	10 October 2024				December 2024	-
Procurement	21 November 2024				February 2025	-
Key Financial Controls	16 December 2024				February 2025	-
Follow Up	10 February 2025				June 2025	-
Fraud Risk Assessment	10 February 2025				June 2025	-

Changes to the 2024/25 Internal Audit Plan

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

We will provide further updates relating to the 2024/25 opinion as reports are finalised.

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

Daniel Harris, Head of Internal Audit

Daniel.Harris@rsmuk.com

01908 687 800

Nick Fanning, Manager

Nick.Fanning@rsmuk.com

01908 687 800

rsmuk.com

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.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

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

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.