

**REPORT TO: WEST OF ENGLAND AUDIT COMMITTEE**

**DATE: 16 OCTOBER 2020**

**REPORT TITLE: WECA WHISTLEBLOWING AUDIT REVIEW (2020/21)**

**AUTHOR: JEFF WRING – AUDIT WEST (INTERNAL AUDIT)**

### **Purpose of Report**

1. To present the summary findings of the Internal Audit review of WECA's Whistleblowing arrangements following work completed in September 2020.

### **Impact of Covid-19 pandemic**

The Combined Authority has actively reviewed its key activities and work programme to reflect changing priorities as a result of the Covid-19 pandemic. Specific issues relating to the Covid-19 situation that impact on, or are addressed through, this report are as follows:

- There are no specific impacts from Covid-19 in relation to this report. However, it is imperative that the Authority maintains strong governance processes and controls during these uncertain times.

### **Recommendation**

- (1) To note the findings of the Whistleblowing audit at the West of England Combined Authority (WECA) attached at Appendix 1;
- (2) That the Management response set out in Appendix 2 be noted;

### **Background / Issues for Consideration**

- 2 A review of WECA's Whistleblowing arrangements was conducted in August / September 2020 as part of the Counter Fraud Arrangements Audit on WECA's 2020/21 Internal Audit Plan. As at the time of writing this report, the detailed internal audit report was still in draft format and therefore a summary of the key findings has been attached at Appendix 1. An update of Whistleblowing arrangements was requested by Members at the July 2020 Audit Committee.
- 3 The draft (WECA) management responses to the recommendations made by Internal Audit are detailed in Appendix 2.

## **Consultation**

- 4 The scope for the internal audit review of WECA's Whistleblowing arrangements was agreed with the Director of Legal Services and the Director of Investment & Corporate Services – with the corresponding findings, draft recommendations and corresponding action plan currently being finalised.

## **Risk Management/Assessment**

- 5 An effective and accessible Whistleblowing policy is a core component of the authority's overall governance and risk management arrangements.

## **Public Sector Equality Duties**

- 6 No significant implications. Whistleblowing arrangements, and reporting channels, should be clearly communicated and be fully accessible to all.

## **Finance Implications, including economic impact assessment where appropriate:**

- 7 No direct financial implications. This internal audit review was undertaken within the scope, and agreed fee structure, of the 2020/21 approved internal audit plan.

## **Legal Implications:**

- 8 No direct implications.

## **Appendices:**

Appendix 1 – Whistleblowing Internal Audit (draft) Findings

Appendix 2 – WECA (draft) management responses to the recommendations made by internal audit.

## **West of England Combined Authority Contact:**

Any person seeking background information relating to this item should seek the assistance of the contact officer for the meeting who is Ian Hird / Tim Milgate on 0117 332 1486; or by writing to West of England Combined Authority, 3 Rivergate, Temple Quay, Bristol BS1 6EW; email: [democratic.services@westofengland-ca.gov.uk](mailto:democratic.services@westofengland-ca.gov.uk)