

Appendix 1

Internal Audit Plan 2023/24



Delivering Independent Assurance to the Public Sector

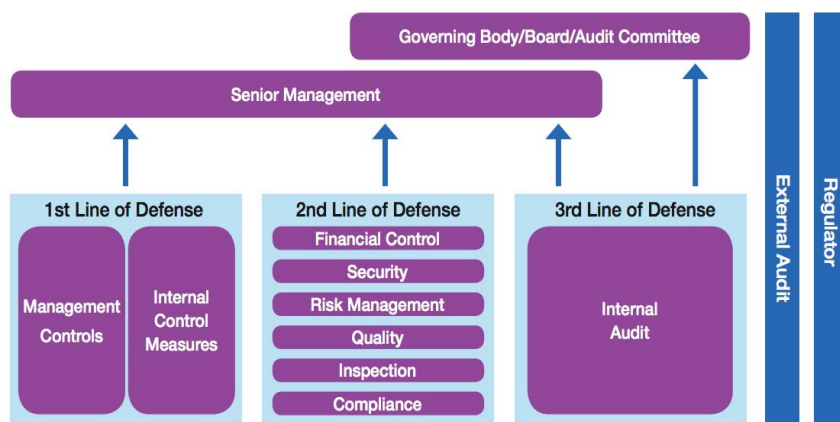
1. Our Role

Introduction

The West of England Combined Authority (WECA) is striving to be a driving force for clean and inclusive economic growth in the West of England with the aim to ensure that people benefit from more job opportunities, a stronger economy and a higher quality of life. To achieve this the Authority has recognised the importance of excellence in resource management and sound governance as fundamental to achieving these priorities.

Internal Audit fully recognizes its need to be flexible and agile in the face of the significant changes affecting the whole of the public sector and meet the needs of its stakeholders. Independent assurance which is strong but supportive can provide a helpful and positive role not just to services but to elected Members and the Community at large by demonstrating that the Authority is operating effectively and protecting its assets and resources for the benefit of all its stakeholders.

Three Lines of Defence Model



By being independent of management Internal Audit (through Audit West) maintain the third line of defence and we will continue to do this effectively by working with all our stakeholders - especially the Audit Committee, Statutory Officers and Senior Management – to improve the service we offer and provide an independent voice in supporting good governance.

We also aim to offer continued value to all our clients based on the following key priorities –

- **Use of our Reasonable Assurance Model**
- **Maximising Use of Technology**
- **Investment in Skills**
- **Offering complimentary assurance services**
- **Providing Value for Money**

The remainder of this document outlines our approach and also the indicative areas for our audit and assurance plan for 2023/24.

2. Your Priorities & Plans

OPERATING FRAMEWORK

Our operating framework sets out our priorities for clean and inclusive economic growth in the West of England.

OUR AMBITIONS

The West of England is a place of growth and innovation, where economic, cultural and environmental diversity is celebrated and forms the foundation of prosperity for all.

We are investing in people and places – including jobs, skills, transport, homes, and digital connections – to ensure we are creating healthy communities where people want to live, work and visit.

Central to everything we do is our ambition to address climate change, secure good jobs and ensure decent homes for all our people.

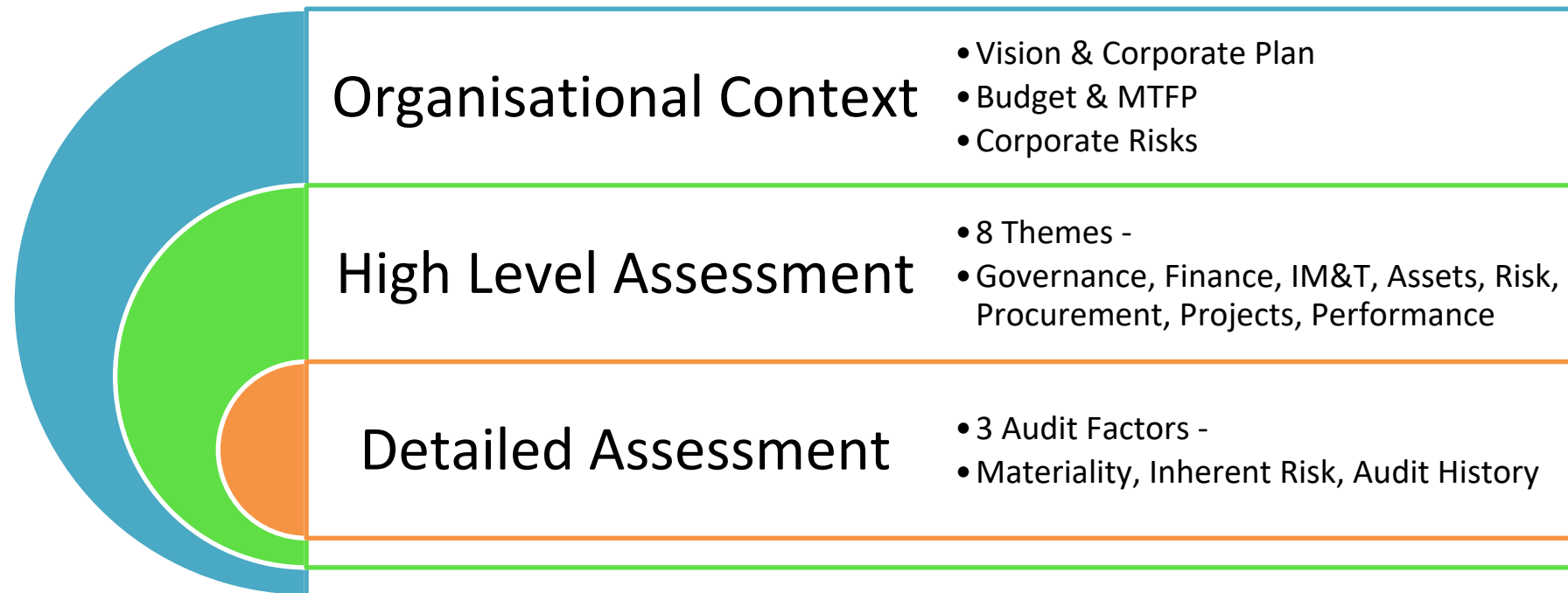
We will achieve our ambitions by working with our communities to deliver our priorities for infrastructure, skills and business.



3. Reasonable Assurance Model – Producing the Audit Plan

The model is based on the fundamental requirement that the audit plan proposed will deliver sufficient work to enable the Head of Audit to independently assess the internal control framework and give a reasonable assurance opinion at the end of each year.

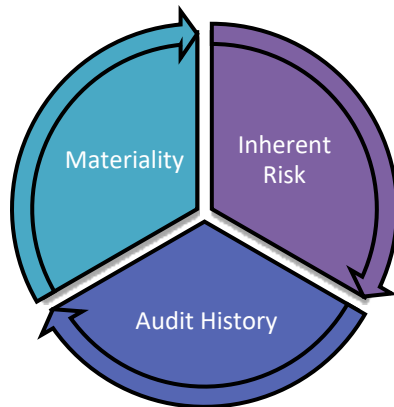
This involves considering the current context of the Authority, what a 'healthy organisation' requires to operate effectively and then assessing independently against this in a staged process as follows –



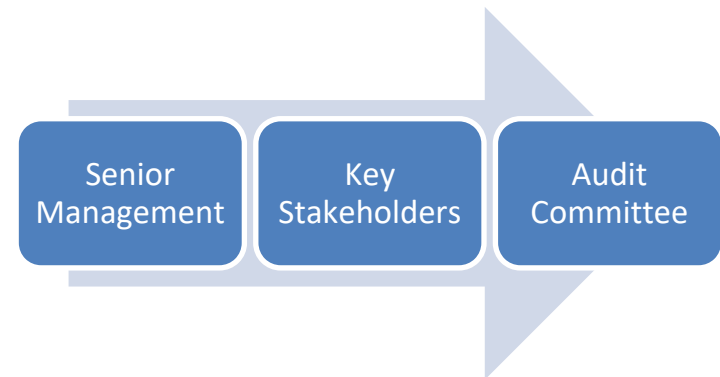
HIGH LEVEL ASSESSMENT AREAS – REASONABLE ASSURANCE



DETAILED CRITERIA – AUDIT PLAN LISTING



CONSULTATION & APPROVAL



4 Areas for Review – 2023/24

ANNEX A

Internal Audit Plan - Areas	Directorate/ Service Area	Reasonable Assurance Theme
Organisational & Corporate Functions (175 Days)		
CRSTS (City Region Sustainable Transport Settlement) - Programme Management (25 days)	Infrastructure	Financial Management & Procurement
CRSTS (City Region Sustainable Transport Settlement) - Risk Management (10 days)	Infrastructure	Risk Management & Corporate Governance
Corporate Project Management – Quality Assurance Framework (15 days)	Investment & Corporate Services	Programme & Project Management
Health & Safety and Wellbeing – Contractor Monitoring (15 days)	Investment & Corporate Services	Asset Management
Health & Safety and Wellbeing – Corporate (15 days)	Investment & Corporate Services	Asset Management
Retrofit Accelerator Project (15 days)	Environment	Programme & Project Management
Treasury Management (20 days)	Investment & Corporate Services	Financial Management
Income & Bank Reconciliation (15 days)	Investment & Corporate Services	Financial Management
Risk Management (20 days)	Investment & Corporate Services	Risk Management
Cyber Security – Malware & Ransomware (25 days)	Investment & Corporate Services	Information Management & Risk Management

Counter Fraud & Corruption – Various (20 Days)	All	Financial Management & Risk Management
Grant Audit Certification – Various (20 Days)	All	Financial Management & Risk Management
Follow-Up Reviews – Various (10 Days)	All	All Themes
Corporate Governance – Various (25 Days)	All	
Annual Governance Review (AGS)	All	Corporate Governance
Audit Planning & Internal Control Assessment – Reasonable Assurance Model	All	All Themes
Audit Committee & Senior Management Support	All	All Themes

CONTACT DETAILS

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