

Appendix 1

Internal Audit Plan 2024/25



Audit West

Delivering Independent Assurance to the Public Sector

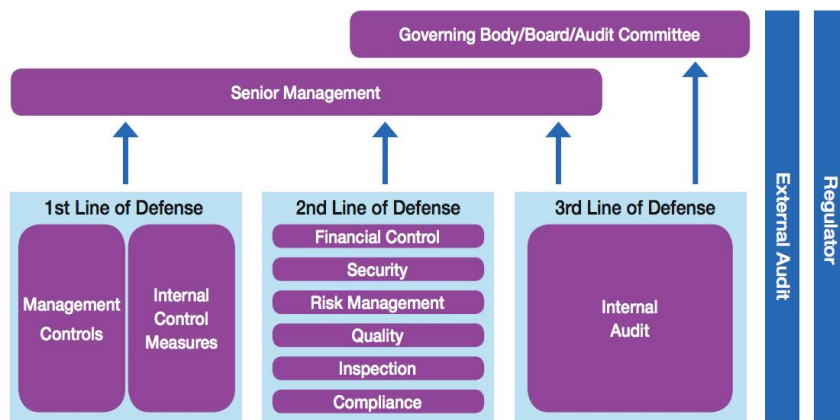
1. Our Role

Introduction

The West of England Combined Authority (MCA) 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 recognises its need to be flexible and agile in the face of the significant changes affecting the whole of the public sector to 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 maintain the third line of defence and we will continue to do this effectively by working with all of 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 of 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 2024/25.

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.

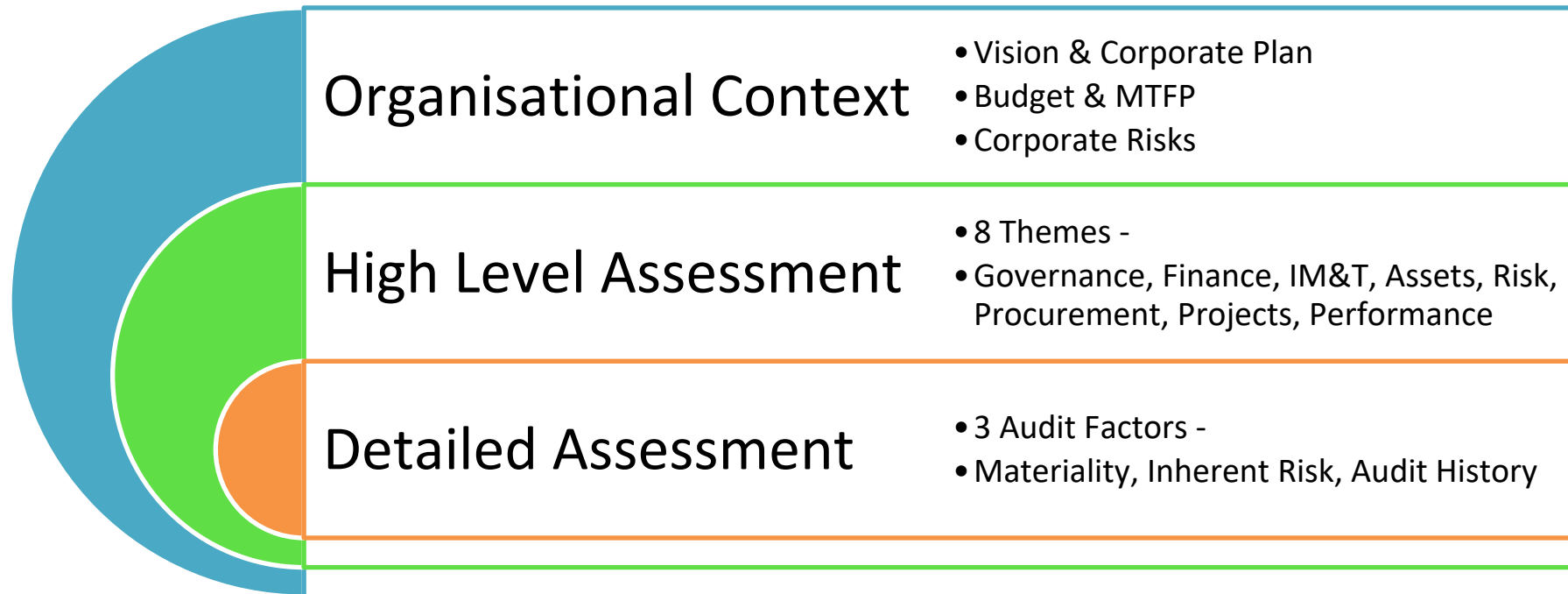
We will achieve our ambitions by working with our communities to deliver our priorities for infrastructure, skills and business.



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.

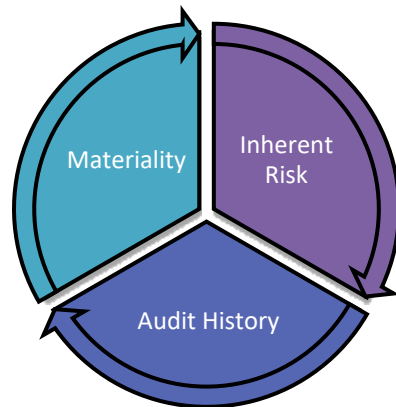
This involves considering the current context of the Authority, what a 'healthy organisation' requires to operate effectively, and then assessing independently against this in a staged process as follows:



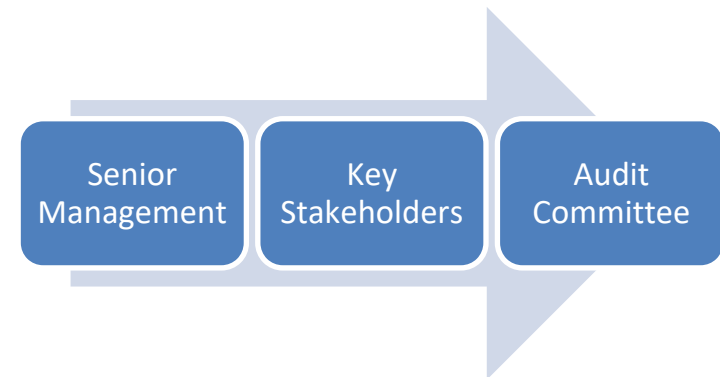
HIGH LEVEL ASSESSMENT AREAS – REASONABLE ASSURANCE



DETAILED CRITERIA – AUDIT PLAN LISTING



CONSULTATION & APPROVAL



4 Areas for Review – 2024/25

ANNEX A

Internal Audit Plan - Areas	Directorate/ Service Area	Reasonable Assurance Theme
Organisational & Corporate Functions		
WestLink DRT (Initiation)	Infrastructure	Programme & Project Management
Budgetary Control & Forecasting	Resources	Financial Management
Capital Programme – Change Request Governance (Advisory)	Resources	Corporate Governance / Financial Management
Grant Management Assurance	Resources	Performance Management / Financial Management
FTZ Mobility Hub	Infrastructure	Programme & Project Management
Schemes of Delegation	Resources	Asset Management / Risk Management
UK Shared Prosperity Fund	Economy & Skills	Programme & Project Management / Financial Management
Portfolio Green Recovery Fund	Environment	Risk Management / Corporate Governance
Staff Training & Awareness – Mandatory Training	People & Assets	Asset Management

Procurement & Commercial Governance	Resources	Procurement and Commissioning
Starters, Leavers & Post Changes	People & Assets	Asset Management
Core Systems & Processes – Various	All	Financial Management & Risk Management
Cyber Security	All	Financial Management & Risk Management
Counter Fraud & Corruption – Various	All	Financial Management & Risk Management
Grant Audit Certification – Various	All	Financial Management & Risk Management
Follow-Up Reviews – Various	All	All Themes
Corporate Governance – Various	All	All Themes
TOTAL DAYS	253	

CONTACT DETAILS

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