

Transport for the North Audit & Governance Committee Agenda

Date of Meeting	Friday 19 July 2024
Time of Meeting	11.00 am
Venue	Microsoft Teams

Filming and broadcast of the meeting

Meetings of the Transport for the North are 'webcast'. These meetings are filmed and broadcast live on the Internet. If you attend this meeting you should be aware that you might be filmed and included in that transmission.

Item No.	Agenda Item	Page
8.0	Internal Audit Update (25 minutes) To note the internal audit Annual Summary report. Lead: Alex Hire	415 - 420

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TRANSPORT FOR THE NORTH

Annual Summary 2023/24

April 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.



Transport for the North

- RSM UK Risk Assurance Services LLP was appointed by Transport for the North to deliver a series of assignments, addressing areas where management and/or the Audit and Governance Committee required coverage or testing to inform their decisions and knowledge of the governance, risk and control environment.

ASSIGNMENTS COMPLETED

Assignment	Opinion	Findings agreed by priority		
		Low	Medium	High
IT and Remote Working Asset Management (1.23/24)	Reasonable Assurance	2	1	0
Follow Up (2.23/24)	Good Progress	12/13 actions implemented.		
IT Access Management Security (3.23/24)	Reasonable Assurance	4	4	0
Staff Mental Health and Wellbeing (4.23/24)	Substantial Assurance	1	0	0
Performance Management and Appraisals (5.23/24)	Substantial Assurance	0	0	0
Procurement - Value for Money (6.23/24)	Reasonable Assurance	1	2	0

SCOPE OF OUR WORK

These assignments are just one of the elements of Transport for the North's assurance framework and, if used properly, the results of our work can help management to inform and update the organisation's risk profile.

The purpose of this report is to provide a summary of our work delivered during the year. Our work has been planned and delivered as a series of 'agreed upon procedures', delivering reviews and testing in areas at the request of management and the Audit and Governance Committee.

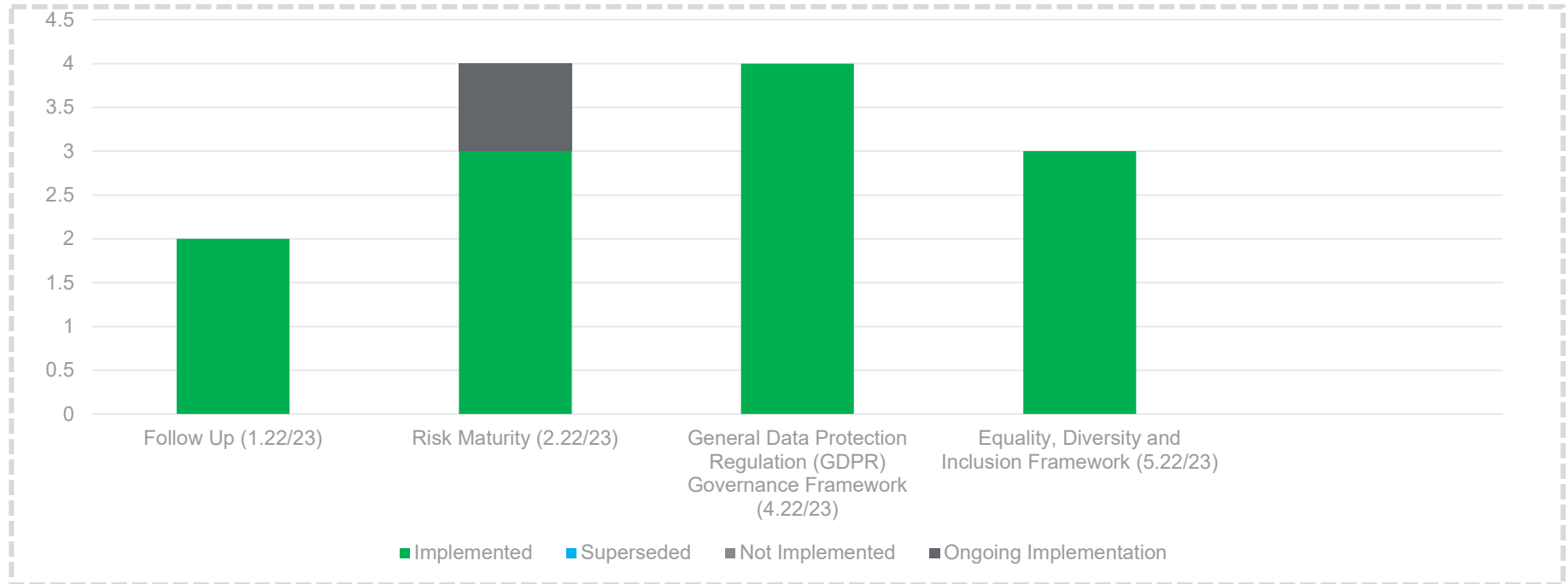
This report is prepared solely for the use of the board and senior management.

This report does not provide a formal annual audit opinion that would accord with the Public Sector Internal Audit Standards and should not be taken to provide such an opinion.

Transport for North

IMPLEMENTATION OF MANAGEMENT ACTIONS

The graph below shows the progress made by the organisation to implement actions previously agreed to address findings from our assignments.



We followed up the progress made by management to implement the 13 actions raised in our 2022/23 assignment reports. Of the 13 actions reviewed, we confirmed that a total 12 (92%) actions had been fully implemented and one (8%) 'low' priority action had been partly though not yet fully implemented.

Note – the actions included within our Framework for Project Management - Project Approval, Delivery and Monitoring (6.22/23) were not due for implementation at the time of our Follow Up review and will form part of our Follow Up review for 2024/25.



YOUR RSM TEAM

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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 Transport for the North, 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.

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

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