



TRANSPORT FOR THE NORTH

Governance Effectiveness Arrangements

Internal audit report 2.21/22

Final

7 September 2021

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1. EXECUTIVE SUMMARY

With the use of secure portals for the transfer of information, and through electronic communication means, remote working has meant that we have been able to complete our audit and provide you with the assurances you require. It is these exceptional circumstances which mean that 100 per cent of our audit has been conducted remotely.

Background

As part of our internal audit plan for 2021/22 we have carried out a review of Transport for the North's (TfN's) current governance arrangements. As per the agreed scope our review has assessed the following areas:

- General governance arrangements and whether these were, in practice, in line with TfN's Constitution;
- Terms of reference for the TfN Board and Committees;
- Calendars of business and meeting cycles;
- Member induction processes;
- Registers of interests; and
- Governance reports to the TfN Board, action tracking and escalation.

The review was carried out by means of:

- Document review (including the TfN Constitution, agendas and minutes of meetings, reports produced for meetings, terms of reference and calendars of business);
- Meeting observation (given meetings have been taking place virtually during the Covid-19 pandemic this was covered via review of recorded meetings and 'live' webcasts); and
- A questionnaire completed by several Members and Senior Officers using the 4questionnaire system.

Our findings are set out in section two of this report below including management actions designed to improve existing arrangements.

Conclusion

From the areas considered as part of this review we confirm that an established governance framework is in place, as defined in the TfN Constitution and the Annual Governance Statement. The framework details the roles and responsibilities of key members of the governance structure and provides requirements in regard to the governance operations of TfN. The Covid-19 pandemic has changed but not disrupted the delivery of TfN's governance framework. For example, meetings have been conducted remotely during the Government lockdowns.

Through our document review and meeting observation we were able to confirm that controls were mainly operating as intended in regard to the delivery of TfN Board and Committee meetings. Whilst we did not identify any major gaps in controls that highlight an immediate high risk, we did note minor exceptions in relation to our testing on Members' declarations of business interests as well as several areas where the control framework could be further strengthened in relation to Board reports, action tracking and Member inductions. These matters, resulted in two 'medium' and five 'low' priority management actions being agreed, have been considered when forming our overall opinion provided below. It is noted that since our fieldwork was completed in July 2021, management has confirmed that progress has been made towards implementing the agreed management actions.

During our review we utilised the 4Questionnaire tool for Members and Senior Officers to provide feedback on current governance arrangements. Responses were received from 11 recipients and indicated that overall, there is a clear understanding of the roles and generally satisfaction with Board reports and Board administration. Full details of responses to this questionnaire are detailed in Appendix A below.

Taking account of the issues identified, the Board can take reasonable assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified areas.



Key findings

The following key findings were identified as part of this review:



Terms of Reference are in place for the TfN Board and Committees and are included within the TfN Constitution. Terms of Reference have been regularly reviewed along with the Constitution which has been revised to cover virtual meeting arrangements during the Covid 19 pandemic.



Meeting agendas, minutes and reports produced for the TfN Board and Committees are produced in a standard format and utilise, where possible, plain English. Minutes are clear, and concise.



Our review of meeting minutes and video recordings of three Board meetings that took place between February and June 2021 identified that minutes of the meeting were found to accurately reflect the discussions taking place at the meetings.



Meeting administration is considered to be efficient and effective.



From our sample testing in respect of Members' declarations of business interests we identified three instances out of 34 where declarations had not been made within 28 days of appointment as required but had been made soon afterwards. It is considered good practice to require declarations of interest to be made annually.



The TfN Scrutiny Committee operates a 'scrutiny first' approach although it is unclear whether this provides timely input to the TfN Board and what the outcomes of the Committee's scrutiny are. The organisation is currently reviewing the role and purpose of the Scrutiny Committee.



Our review of Board reports and the feedback provided through our questionnaire feedback identified that Board reports could be better summarised with more detailed executive summaries.

2. DETAILED FINDINGS AND ACTIONS

2.1 Board reporting

2.1.1.Document review

Our document review confirmed that reports to the TfN Board are generally in a standard format which includes:

- Subject, author, sponsor and date;
- Purpose of report;
- An executive summary;
- Detailed report;
- Recommendations (e.g. 'the TfN Board approves, considers and agrees, approves, etc.');
- Required considerations (Equalities, Environment and Sustainability, Legal, Finance, Resource, Risk, Consultation all identifying Responsible Officer and Director).

Reports to the TfN Board, including Governance Reports, were generally written in plain English, subject to the technical nature of many of reports. However, we noted that reports:

- Could be better summarised with more detailed executive summaries;
- Sometimes contain acronyms which are not 'spelt out' the first time they are used; and
- Are overlong at times.

We were informed by TfN management that since our fieldwork was completed, report writing (including executive summary training has been rolled out to senior officers and report writers). Also, a new report template has been developed which includes amongst other adjustments, a requirement to provide details of acronyms. This will support the implementation of the management actions below and these areas will continue to be monitored by TfN management. The revised template will be used for papers at the Audit and Governance Committee on the 16 September 2021.

Management Action 1

Management will consider the follow actions in regard to Board reports:

- Ensure report writers 'spell out' acronyms in reports the first time they are used;
- Consider how executive summaries can be improved to more effectively summarise the report.

Responsible Owner:

Julie Openshaw, Head of Legal and Monitoring Officer

Date:

31 December 2021

Priority:

Low

2.1.2 Meeting observations

The Board papers (agendas, reports, etc.) are produced and distributed in a user-friendly way that are easy to access online and easy to 'navigate'. Alongside this, the webcasting of meetings and their availability after meetings with the ability to access specific agenda items directly, represents good practice.

2.1.3 Questionnaire results

The feedback provided through our questionnaire confirmed the view that reports would benefit from more focused executive summaries which highlight the key issues and more succinct actions recommended. Most respondents considered reports to be written in plain English although the use of acronyms was raised as an issue.

10/11 respondents agreed or strongly agreed that the quality of Board reports allowed them to perform their role effectively and 9/11 agreed or strongly agreed that Board reports and papers were written in plain English.

2.2 Board operation

2.2.1 Board Agendas

TfN utilises standardised agendas for meetings of the TfN Board which include:

- Introductions;
- Apologies for absence;
- Declaration of interests; and
- Minutes of previous meetings.

These standard items are followed by detailed items and reports.

Agendas do not include indicative timings. We were informed by management that indicative timings for meetings form part of the agenda planning or briefings with the Chairperson for the Committee. We were also informed that as part of TfN's ongoing review of its meeting practice and the introduction of modern.gov as an aid to meeting administration, indicative timings on formal agendas are not required as it could give the impression that Members are only provided with a certain time for discussion, which might not accord with their views and how the meeting unfolds, and could lead to sufficiently robust debate being curbed. In addition, our observation of six meetings (three Board, two Scrutiny Committee and one Audit and Governance Committee) only identified one meeting that overran.

2.2.2 Constitution and Terms of Reference

Review of documentation and six meeting observations did not find any instances where the TfN Board or its sub-Committees operated contrary to the TfN Constitution in regard to quoracy of meetings, coverage of agenda items and decision making.

The Terms of Reference and changes to the Constitution were discussed and agreed at the TfN Annual General Meeting on 29 July 2020.

2.2.3 Calendar of Business

Although a full annual calendar of meetings for Board and formal Committees is approved annually, there is no formal Calendar of Business for the TfN Board and Committees. Agendas are put together by the TfN Chair and the Legal team with Board Members able to suggest items for inclusion on the agendas. Having a formal Calendar of Business for the TfN Board would help ensure the Board covered all required areas, ensure cyclical coverage and help to manage the workload of the Board.

Management Action 2

Adopt a formal Calendar of Business for the TfN Board and Committees to ensure full and cyclical coverage.	Responsible Owner: Julie Openshaw, Head of Legal and Monitoring Officer	Date: 30 September 2021	Priority: Low
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2.2.4 Document review

Review of TfN Board minutes identified evidence of discussion and challenge. Contributors are identified by name.

Board minutes are clear and concise. It is usually clear from the minutes what was agreed. However, it is not always clear who is responsible for the agreed actions. For example, a recent set of Board minutes included the action that *'a letter be sent to the Secretary of State'* and *'that a meeting be arranged with the Secretary of State'* neither action identified who was to do this. We were informed by management that meeting minutes usually clarify who is to undertaking a task, however, this point will be borne in mind for future meeting minutes and will cite the responsible owner and deadline going forward.

Management Action 3

Agreed actions should make clear who is responsible for the action and by when.	Responsible Owner: Julie Openshaw, Head of Legal and Monitoring Officer	Date: 31 December 2021	Priority: Low
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2.2.5 Meeting observations

The meetings of the TfN Board on 18 February 2021, 16 April 2021 and 9 June 2021, the latter being convened as a Chief Executive's Consultation Call due to the lapsing of legislation allowing meetings to be held virtually, were observed as part of this review.

Our meeting observations found:

- Good engagement and informed discussion;
- The TfN Board meetings observed were effectively chaired by the current Chair who is retiring in July 2021;
- Debate is allowed to flow and conclusions are reached without being cut-short or stifled due to inappropriate time constraints;
- Agenda items are generally 'closed off' appropriately with clarity as to what has been agreed and actions required;
- There were contributions from a wide range of elected Members, less so from Local Enterprise Partnership (LEPs); and
- Evidence of challenge, although this was not extensive.

The minutes of the meeting were found to accurately reflect the discussion as observed at the meetings.

2.2.6 Questionnaire

Our questionnaire confirmed the findings from our meeting observation.

In total, 10/11 respondents agreed or agreed strongly that debate at Board meetings is allowed to 'flow' with conclusions being reached without discussion being cut short or stifled and that agenda items are 'closed off' appropriately with clarity as to actions agreed.

Our questionnaire also identified that there was a high degree of satisfaction with the administration of the TfN Board with 10/11 respondents agreeing or strongly agreeing that Board and Committee administration allows them to perform their role effectively (agenda/papers delivered on time ahead of meetings) and 11/11 agreeing or strongly agreeing that officer support at meetings is adequate.

2.3 Board size and composition

The sheer size of the TfN Board has advantages as well as disadvantages. The geographical area covered by the organisation and the large number of constituent authorities necessitates a large membership. TfN Board meetings typically have more than 45 individual attendees; a mix of elected Members, co-opted Local Enterprise Partnership (LEP) representatives, external stakeholders and TfN Officers. This makes engagement a challenge and limits the opportunity for contributions and in-depth discussion. Meeting observations and review of minutes and agendas suggest this has not been a major issue, although much of this is due to the excellent chairing of meetings. This will something the incoming chair will need to be mindful of.

The TfN Constitution sets out the arrangements for voting at TfN Board meetings using a weighted system. In practice, voting has rarely been required in practice. Decisions are usually reached by consensus. This is due in part to the relatively uncontentious nature of most decisions required to be made but is also a reflection of the current Chair's ability to build consensus.

Since March 2021 the TfN Board and its sub-Committees have taken place virtually. Meetings are accessible to the public, provided the public have access to the required technology, and are recorded. From observing TfN meeting both 'live' and recorded this appears to have worked well. For an organisation covering such a large geographical area and with a large Board there are clear advantages in terms of venue availability and reduced travelling by having virtual meetings. There are inevitable occasions where the technology fails but these would appear to be limited and discussion and engagement appears good in a virtual setting. Chairs of meetings make good use of the chat and 'hands up' functions to introduce comments and contributions.

The legislation allowing for meetings to take place virtually lapsed on 7 May 2021 and meeting held since that date have not been formal meetings but have been convened as the Chief Executive's Consultation Calls. It is made clear at the outset of these meetings that formal decisions cannot be taken and the meetings do not constitute formal meetings of the TfN Board or its Committees. The lack of formal Board meetings may restrict the Board from making formal decisions in line with the TfN Constitution. We were informed that TfN's approach to conducting public meetings in person is being reviewed in order to comply with current legislation and to allow for efficient governance and decision making. Therefore, we have not raised a management action in regard to this matter.

2.4 Escalation to TfN Board

2.4.1 From the Scrutiny Committee

There is no evidence of formal escalation/reporting by the Scrutiny Committee to the TfN Board of its 'scrutiny first' of reports. This results in some duplication by the TfN Board. Our questionnaire also identified that respondents are unclear on the role of the Scrutiny Committee (see section 2.5.5 below). We were informed that managements review of the report template to include a section for Scrutiny Committee views when reporting to Board will support the implementation of this action.

Management Action 4

Consider formalising the review of reports by the Scrutiny Committee using, for example, an additional section on the report cover sheet. For example, 'This report was reviewed/scrutinised by the Scrutiny Committee meeting on (date) and the Scrutiny Committee recommends the TfN Board' or 'The Scrutiny Committee has reviewed this report and recommended the following changes be made'.

Responsible Owner:

Julie Openshaw, Head of Legal and Monitoring Officer

Date:

31 March 2022

Priority:

Low

2.5 Scrutiny Committee

2.5.1 Scrutiny Committee Purpose

TfN operates a 'Scrutiny First' approach with regard to its Scrutiny function and Scrutiny Committee.

'Scrutiny First' is a novel approach agreed at the inaugural meeting of the TfN Board in 2018 whereby reports due to go to the TfN Board are scrutinised by the Scrutiny Committee prior to going to the TfN Board rather than the Scrutiny Committee scrutinising the decisions made by the TfN Board (both approaches are allowed for within the TfN Constitution).

2.5.2 Terms of Reference

The Terms of Reference (ToR) for the Scrutiny Committee are included in the TfN Constitution. The Scrutiny Committee's ToR provide for the Committee to set its work programme for the coming year but in practice the Scrutiny Committee's programme is set by items due to go to TfN Board.

2.5.3 Calendar of Business

The Scrutiny Committee considers, reviews and scrutinises reports due for inclusion at upcoming TfN Board meetings. The timing of meetings of the Scrutiny Committee have previously not facilitated the 'scrutiny first' approach, the escalation of issues to the TfN Board or the timely provision of assurance to the Board. Meetings of the Scrutiny Committee would ideally be scheduled a couple of weeks before TfN Board meetings, allowing for reports to be changed and actions and recommendations of the Scrutiny Committee to be made to the TfN Board. A full annual calendar of meetings for Board and formal Committees is approved in September each year. We noted that the Calendar of Meetings proposed for 2021/22 ensures that Scrutiny Committee meetings are scheduled three weeks prior to Board meetings. Therefore, we have not raised a management action in regard to this matter.

2.5.4 Scrutiny Committee Operation

Meeting observation suggests the Scrutiny Committee is well chaired and Members of the Committee demonstrated knowledge of agenda items and were engaged in discussions. There is evidence of detailed discussions and challenge although it is not always clear what has been decided/concluded and what, if any, actions are required and what it is recommending the TfN Board does with the report.

Management Action 5

Ensure there is clarity as to the outcome of the Scrutiny Committee's review of reports and that the outcomes are formally fed into the TfN Board.	Responsible Owner: Julie Openshaw, Head of Legal and Monitoring Officer	Date: 31 March 2022	Priority: Low
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2.5.5 Questionnaire

Our questionnaire identified that respondents were mixed in terms of their view of the clarity of purpose of the Scrutiny Committee.

Only one respondent strongly agree that the role of the Scrutiny Committee is clear and informs and supports the work of the TfN Board. 4/11 respondent agreed that the role of the Committee was clear with the majority of respondents (6/11) being neutral with regard to the clarity of the Committee's role. We have agreed several actions in regard to the operation of the Scrutiny Committee above and were also informed that the 'scrutiny first' approach is being reviewed by TfN Management to assess how effective it has been. Therefore, no further actions have been raised in regard to this matter.

2.6 Member Induction

Member induction appears to be ad-hoc and informal. We were informed by management that Members are usually contacted to ask whether they feel they require training in any particular areas, and this will be provided as necessary. New members will be offered the opportunity of a 1-2-1 session to cover headline Constitutional points and explore whether any other training is desirable. However, we noted that there are no documented procedures in place outlining the approach for delivering inductions and records of induction provided are not retained. As such there is a risk that Members are not provided with sufficient information to support them perform the duties expected in their role.

Those who responded to our questionnaire were generally not dissatisfied with the induction they had received when joining the TfN Board. However, only 4/11 agreed or strongly agreed that the induction they received when joining TfN was sufficient and helped them perform their role well and one respondent appeared to have not received any induction.

Management Action 6

Management will review the Member induction process including the following actions: <ul style="list-style-type: none">Review the content and approach used to deliver inductions to ensure that a consistent programme is in place for newly appointed Members of the TfN Board;Develop procedure notes to detail the Member induction process; andMaintain a record of inductions completed by Members.	Responsible Owner: Julie Openshaw, Head of Legal and Monitoring Officer	Date: 31 March 2022	Priority: Medium
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2.7 Registers of Interest

Declarations of interest are routinely sought at meetings of the TfN Board and its sub-Committees in line with good practice. Members are required to make declarations of interests when they join the TfN Board and a record is maintained of such declarations. Declarations are to be made within 28 days of appointment.

Our review found that all TfN Board Members had declarations of interest on file and records are also published on the TfN website. Most of these declarations were made within 28 days of appointment but in a few cases it appears declarations were signed a few days after the required cut-off date.

We were informed that Members are invited to review their declarations in September annually. However, we noted that several declarations published on the TfN website dated back to 2018. Without the timely submission of business interests there is a risk that the TfN is not informed of interests that may result in conflicts, or personal interests of Members and those of TfN. In line with good practice declarations should be submitted by a Member annually even if it is confirmation that there are no changes from the previous year.

Management Action 7

Members will be required to complete and submit an annual declaration of interests. Records of completed declarations will be retained by the appropriate department and published on the TfN website. In addition, management will actively chase up any Members that have not submitted a timely declaration.	Responsible Owner: Julie Openshaw, Head of Legal and Monitoring Officer	Date: 31 October 2021	Priority: Medium
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Our questionnaire found that all respondents agreed or strongly agreed that they understand their responsibilities in respect of declaring interests.

APPENDIX A: 4QUESTIONNAIRE

We developed a short questionnaire for Members and Senior Officers using the 4Questionnaire tool to obtain anonymous feedback in regard to governance arrangements. Our questionnaire consisted of 14 questions which were shared and agreed with management in advance: the questions required a response as set out in Table 1 below and respondents were also able to add comments for each question.

Management issued the questionnaire to around 100 individuals including all elected Members. We received 11 responses (11% response rate). The results of these responses have been compiled in the table below.

Table

Question	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
The quality of Board and Committee papers and information I receive allows me to perform my role effectively	4	6	1	0	0
The information I receive is sufficiently robust	5	5	1	0	0
The reports I receive are in plain English	2	7	1	1	0
Board and Committee administration allow me to perform my role effectively i.e. agenda/papers delivered on time ahead of meetings	4	6	0	1	0
The officer support at Board/Committee meetings is adequate	6	5	0	0	0
I am satisfied with the way Board/Committee decisions are actioned by officers	4	6	1	0	0

Question	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Debate is allowed to flow and conclusions are reached without being cut-short or stifled due to inappropriate time constraints, etc.	5	5	1	0	0
Each agenda item is 'closed off' appropriately in that I am clear what the conclusion was, who is doing what, when and how etc.	5	5	1	0	0
I have been adequately briefed in regard to major decisions (for example NPR)	4	7	0	0	0
I am clear as to the purpose of the TfN Board and its statutory duties	4	6	1	0	0
The role of the Audit & Governance Committee is clear and informs and supports the work of the TfN Board	3	4	4	0	0
The role of the Scrutiny Committee is clear and informs and supports the work of the TfN Board	1	4	6	0	0
I understand my responsibilities in respect of declaring interests	8	3	0	0	0
The induction I received on becoming a Board/Committee Member was sufficient and relevant and helped me perform my role well	2	2	6	1	0

At the end of the questionnaire, respondents were provided with the opportunity to suggest improvements they would like to see to Board and Committee arrangements. These responses included:

Positive feedback:

- One elected Member stated that 'I firmly believe that TfN has robust process in place to ensure Members of the Board and Committees are supported to enable them to carry out the role on behalf of the constituent authorities'; and
- One LEP Member commented that the pre -meet/ briefing for LEP Chairs was enormously helpful.

Constructive feedback:

- One elected Member stated that 'shorter papers with annexed information as needed that are more accessible to those without technical background and find other ways to cover detail outside the meetings';
- Two LEP Members stated they would appreciate shorter papers/reports; and
- One LEP Member stated 'I think the Board papers would benefit from having a clearer / shorter / better structured Executive Summary, which contains a table of contents (for additional background and appendix detail) clearly stating which parts are essential, vs which are only desired background reading. There is so much information in the Board packs that it requires significant time to ensure I fully understand the details required for each decision'.

The feedback highlighted above are based on individual experiences and views and these did not appear to be reflective of any underlying control weaknesses or framework issues. Where neutral or negative responses have been received we do not have enough information to understand the full context behind each answer. In light of the insight obtained from this questionnaire we suggest that the learning points should be included as part of the feedback loop to demonstrate to those who took part, that their views have been listened to.

APPENDIX B: CATEGORISATION OF FINDINGS

Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Agreed actions		
	Low	Medium	High
Board Reporting	1	0	0
Board Operation	2	0	0
Escalation to TfN Board	1	0	0
Scrutiny Committee	1	0	0
Member Induction	0	1	0
Registers of Interest	0	1	0
Total	5	2	0

APPENDIX C: BENCHMARKING

Benchmarking

We have included some comparative data to benchmark the number of management actions agreed, as shown in the table below. In the past year, we have undertaken a number of audits of a similar nature across our client base.

Level of assurance	Percentage of reviews	Results of the audit
Substantial assurance	33.33%	
Reasonable assurance	47.63%	✓
Partial assurance	9.52%	
No assurance	9.52%	

Management actions	Average number in similar audits	Number in this audit
	5	7

Our benchmarking data above shows that the level of assurance achieved by TfN is in line with the average level of assurance across our client base. In addition to this, on average we have made five management actions when undertaking similar reviews whereas seven actions have been made as part of this review.

APPENDIX D: SCOPE

The internal audit assignment has been scoped to review how TfN manages the following objective

Objective of the area under review

To ensure that TfN has effective governance arrangements in place in accordance with the TfN Constitution during the Covid-19 pandemic.

Scope of the review

We will review the governance arrangements in place at TfN during the Covid-19 pandemic (e.g. upon staff returning to work on site) to identify the extent to which the arrangements documented in the TfN Constitution specific to governance have been followed. The following areas will be considered as part of the review:

- Review of the governance arrangements set out in the TfN Constitution, including the roles of Chairman, Members and Chief Executive, in leading TfN and whether arrangements reflect practices in operation during and post Covid-19. This will include where possible benchmarking of TfN's governance arrangement with other organisations to identify areas of good practice for TfN to consider;
- Whether approved and up to date terms of reference are in place for Committees and Board and are documented in the TfN Constitution;
- Calendars of business and meeting cycles, to ensure that these are being complied with (by reference to minutes) including whether business cycles and frequency of meetings and the internal Forward Plan are being updated;
- Plans for Members' induction process post Covid-19. This will include sample testing to assess Members' expectations as to inductions and how they correspond with Policies and Procedures;
- Registers of interest processes, to assess whether all relevant documentation has been completed and is up to date;
- Review of governance reports provided to the TfN Board, including action tracking and escalation processes from Committees to the TfN Board; and
- We will conduct interviews / issue questionnaires to Members and key staff (to be agreed with management) to gain insight into the views and expectations of stakeholders regarding TfN's governance arrangements and conduct at meetings.

The following limitations apply to the scope of our work:

- We will undertake an assessment of the adequacy of aspects of the control framework and we will perform limited testing to confirm its operation in practice;
- We will not seek to verify the accuracy of information provided to the Committees and Board;
- We will not comment on the appropriateness or skills/experience of individuals in governance positions;
- We do not endorse a particular means of managing information to Committees and Board. It remains the responsibility of the Committees, Board and management to agree and manage information needs and to determine what works most effectively;
- Any testing undertaken during the audit will be performed on a sample basis only;
- We will not comment on whether the structure and the skills mix of the Committees, and Board are adequate to meet the needs of TfN;
- The audit will not constitute an assessment of the overall effectiveness of TfN's governance structure;
- The audit will not involve a comprehensive review of the minutes and papers and will not consider the appropriateness of decisions made;
- We will not provide assurances in regard to the accuracy or relevance of the information received or presented at meetings;
- The results of our work are reliant on the quality and completeness of the information provided to us; and
- Our work does not provide assurance that error, loss or fraud do not exist.

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Draft report issued 27 July 2021
Responses received 17 August 2021 and 7
Revised draft report September 2021
issued 25 August 2021

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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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