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**Meeting:** Transport for the North Audit and Governance Committee  
**Subject:** Internal Audit Update  
**Author:** Paul Kelly, Finance Director  
**Sponsor:** N/A  
**Meeting Date:** Friday 6 December 2024

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**1. Purpose of the Report:**

- 1.1 To enable RSM, TfN's Internal Auditor, to report upon the progress of the annual audits of TfN's systems and governance.

**2. Recommendations:**

- 2.1 That the Committee notes the Internal Audit reports.

**3. Audit Key Points:**

- 3.1 To support the progress of the internal audit programme, RSM have provided the following reports for consideration:
- Draft audit areas for consideration (25/26)
  - Progress Report
  - Northern Powerhouse Rail (NPR) Co-Sponsorship Model Arrangements 2.24/25
  - NPR TAME Delivery Model Framework 3.24/25
  - TfN Offer 4.24/25
  - Internal Audit Code of Practice Briefing Paper
- 3.2 RSM will brief members on the contents and findings of these reports and answer any questions during the meeting.

**4. Corporate Considerations:**

**Financial Implications**

- 4.1 The financial implications are detailed in the report

**Resource Implications**

- 4.2 There are no resource implications as a result of the report

**Legal Implications**

- 4.3 Any legal implications are covered within the report.

**Risk Management and Key Issues**

- 4.4 There are no risk implications as a result of the report

**Environmental Implications**

- 4.5 A full impact assessment has not been carried out because it is not required for this report. Any environmental implications from audit will be covered in the auditors reports.

**Equality and Diversity**

- 4.6 A full impact assessment has not been carried out because it is not required for this report

**Consultations**

4.7 A consultation has not been carried out because it is not necessary for this report

## **5. Background Papers:**

5.1 There are no background papers to this report.

## **6. Appendices:**

- 6.1
- Appendix 1 Draft audit areas for consideration (25/26)
  - Appendix 2 Progress Report
  - Appendix 3 Northern Powerhouse Rail (NPR) Co-Sponsorship Model Arrangements 2.24/25
  - Appendix 4 NPR TAME Delivery Model Framework 3.24/25
  - Appendix 5 TfN Offer 4.24/25
  - Appendix 6 Internal Audit Code of Practice Briefing Paper