

## YORK AND NORTH YORKSHIRE COMBINED AUTHORITY

### AUDIT AND GOVERNANCE COMMITTEE

16 JULY 2024

### 2024/25 VERITAU WORK PROGRAMMES

#### Report of the Head of Internal Audit

#### 1.0 PURPOSE OF THE REPORT

- 1.1 To seek approval for Veritau's internal audit programme of work for 2024/25. The report also includes details of the planned information governance, risk management and counter fraud work programmes.

#### 2.0 BACKGROUND

- 2.1 The Public Sector Internal Audit Standards (PSIAS) require the Head of Internal Audit to communicate the internal audit service's plans (referred to as a 'work programme') to senior management and the Audit and Governance Committee for review and approval.
- 2.2 In addition to internal audit, Veritau also provides specialist information governance, risk management and counter fraud services to the Authority. While formal approval of the work programmes for these areas is not required, details of planned activities are provided for information.

#### 3.0 INTERNAL AUDIT WORK PROGRAMME 2024/25

- 3.1 An indicative risk-based internal audit work programme is drawn up at the start of each year, setting out the proposed priorities for assurance coverage over the coming twelve months.
- 3.2 The internal audit programme outlines the current priorities for work in 2024/25. It includes proposed areas of audit coverage and is based on a risk assessment undertaken by Veritau. The work programme has also been informed by discussions with senior officers of the Authority.
- 3.3 Details of the proposed internal audit work programme are included in **appendix 1**.

3.4 The programme is a flexible working document which is revisited, updated, and adjusted throughout the year to ensure it remains aligned with current risks and priorities.

4.0 **INFORMATION GOVERNANCE, RISK MANAGEMENT AND COUNTER FRAUD WORK PROGRAMMES 2024/25**

4.1 The planned work programmes for information governance, risk management and counter fraud are included in the supporting report for information.

5.0 **IMPLICATIONS**

5.1 There are no local member, financial, human resources, legal, equalities or climate change implications.

6.0 **RECOMMENDATION**

6.1 Members are requested to approve the 2024/25 internal audit work programme, and to note the information governance, risk management and counter fraud work programmes.

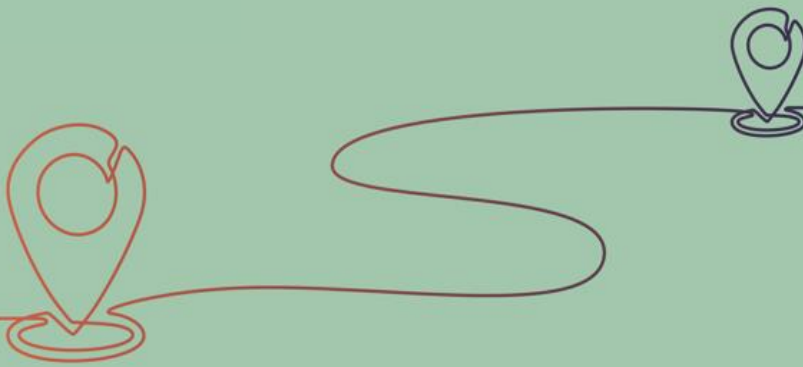
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4 July 2024

**Background Documents:** None

# Internal Audit, Information Governance, Risk Management and Counter Fraud Work Programme 2024/25





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## Introduction



- 1 This document sets out the planned 2024/25 programme of work for internal audit, information governance, risk management and counter fraud, provided by Veritau for the York and North Yorkshire Combined Authority (YNYCA).
- 2 With this being the first full year of the new Authority, we have sought to focus on the key areas of risk for the new organisation.

## Internal audit



- 3 The work of internal audit is governed by the Public Sector Internal Audit Standards (PSIAS) and the Authority's audit charter.
- 4 The internal audit plan has been prepared on the basis of a risk assessment. This is intended to ensure audit resources are prioritised towards those areas which are considered to be the riskiest and/or which contribute the most to the achievement of the Authority's priorities and objectives.
- 5 The content of the internal audit plan has been subject to consultation with directors and other relevant senior officers, including the Office of the Police, Fire and Crime Commissioner for North Yorkshire (OFPCC).
- 6 The internal audit plan is submitted for formal approval by the Audit and Governance Committee who are responsible for monitoring progress against the plan and overseeing the work of internal audit. Any changes to the plan will be agreed with officers and will be notified to the Committee. Proposed work is also discussed with the Authority's external auditors and the current internal auditors for the OFPCC and North Yorkshire Fire and Rescue Service to ensure there is no duplication of effort.
- 7 Responsibility for effective risk management, governance and internal control arrangements remains with the Authority. The Head of Internal Audit cannot be expected to prevent or detect all weaknesses or failures in internal control, nor can internal audit work cover all areas of risk across the organisation.
- 8 The plan for 2024/25 comprises 28 days coverage and further details are included in table 1 below.

Table 1: Internal audit proposed areas of coverage for 2024/25

Area	Coverage
▲ Adult Education Budget	The Authority is working towards taking on adult education responsibilities in August 2025. Between now and then, appropriate arrangements will need to be introduced and be to the satisfaction of the Department

Area	Coverage
	<p>for Education (DfE) before such responsibilities will be transferred.</p> <p>Internal audit work will assess the governance and other arrangements being put in place to ensure compliance with DfE requirements.</p>
▲ Budget management	A review of the Authority’s budget setting, and budget management processes including adjustments and virements. The review will also look at reporting arrangements.
▲ Creditor payments	To provide assurance on the operation of the key controls in respect of payment systems and processes. We will use our data analysis software to support this work.
▲ Support and advice	An allocation of time to provide advice and guidance on internal control and other matters.

## Information governance



- 9 Veritau provides an information governance service to the Authority. We also act as the Authority’s Data Protection Officer and are the point of contact for the Information Commissioner’s Office (ICO).
- 10 Veritau provides a co-ordinating role for Information Governance (IG) and Data Protection (DP) activity working together with colleagues who provide IG and DP information request support to North Yorkshire Fire and Rescue Service (NYFRS) and the OFPCC.
- 11 A high-level summary of the areas for information governance work in 2024/25 is shown in the table below

*Table 2: Information governance proposed areas of coverage*

Area	Coverage
▲ Data Protection officer	<p>Co-ordinate DP and IG activities across the Authority including NYFRS and OFPCC and develop associated action plans.</p> <p>Support the YNYCA in ensuring internal compliance and inform and advise on the YNYCA’s data protection obligations.</p> <p>To co-ordinate responses to information rights requests, assist with resolution of information rights complaints, undertake internal reviews as required.</p> <p>Act as a contact point for data subjects and the Information Commissioner’s Office.</p>

Area	Coverage
	<p>Co-ordinate, support the development of, provide advice and review mandatory data protection impact assessments, information sharing agreements, data processing agreements.</p> <p>To complete an annual data protection compliance review.</p>
<p>▲ <b>Policy Framework / Compliance with data protection legislation</b></p>	<p>Develop an IG Framework for the YNYCA. To support the establishment of an IG Committee for the YNYCA.</p> <p>Co-ordination, rationalisation and development of policies and processes to support improved information and records management across the YNYCA including NYFRS/OFPCC.</p> <p>Rationalisation of and provision of standard templates (policies, privacy notices, information asset registers).</p> <p>Support the YNYCA directorates and service areas as they implement the YNYCA transition plan across the organisation including NYFRS/OFPCC.</p> <p>Develop a program of activity re Information Asset Management.</p> <p>Co-ordinate regular reporting of IG/DP compliance across YNYCA.</p>
<p>▲ <b>Personal data breaches</b></p>	<p>Develop/co-ordinate the process for managing incidents across YNYCA including NYFRS/OFPCC.</p> <p>Raise awareness of the process of reporting of incidents across the YNYCA.</p> <p>Monitor incidents to highlight trends and proactively supporting services to reduce the risk of future occurrence.</p> <p>Be the point of contact for the ICO.</p>
<p>▲ <b>Freedom of information/EIR</b></p>	<p>Develop a process for managing requests across the YNYCA including NYFRS/OFPCC.</p> <p>Co-ordinate responses to Freedom of Information/EIR requests. Providing training, advice and guidance to service areas. Acting as the first point of contact with the ICO.</p> <p>The development of guidance materials.</p>
<p>▲ <b>Data subject rights</b></p>	<p>Develop a process for managing requests across the YNYCA including NYFRS/OFPCC.</p> <p>Co-ordinate responses to personal data subject requests. Providing training, advice and guidance to service areas. Acting as the first point of contact with the ICO.</p>

Area	Coverage
	The development of guidance materials.
▲ Advice and support	An allocation of time to allow for advice and guidance on data protection / information governance matters.

## Risk management

- 12 Veritau has been engaged to support the Authority with maintaining its risk management framework. This service is provided independently from the internal audit service and is overseen by an Assistant Director who specialises in risk management.
- 13 It remains the responsibility of the Authority's officers to identify and manage risks associated with the delivery of services, programmes, and projects. It is this committee's responsibility to assure itself that the Authority's risk management arrangements remain effective. Veritau will provide support to these processes by facilitating risk management activity and by providing advice and training to officers and to this committee.
- 14 We expect the contribution of the risk management service will become clearer as the Authority, and its risk management framework, becomes more established.
- 15 The primary objective during the Authority's first year of operation is to harmonise risk management arrangements inherited from the OPFCC, NYFRS and the former LEP, developing a corporate framework for the management of the organisation's key strategic risks.
- 16 Breaking this down, the key deliverables for 2023/24 are to:
- consult on, and develop, a risk management policy which sets out corporate expectations for the management of risk across the Authority and clarifies governance arrangements.
  - consult on, and develop, risk management procedures which guide the implementation of the policy and provide a consistent basis for the identification, measurement, management, and review of risks across the Authority's constituent parts.
  - consult on, and develop, a strategic risk register which captures the Authority's key risks.
- 17 Future reports to this committee will provide updates against these deliverables. The committee will also be provided with regular updates on the Authority's strategic risk register once this has been developed.





18 Veritau undertakes counter fraud work on behalf of the Authority. The table below summarises expected counter fraud activity for 2024/25.

*Table 3: Counter fraud work programme*

Programme area	Purpose
<p>▲ Counter Fraud - General</p>	<p>Monitoring changes to regulations and guidance, reviewing counter fraud risks, and providing support to the Authority with the maintenance of the counter fraud framework. Updates on significant fraud trends and counter fraud activities will be provided to the Audit and Governance Committee during the year.</p>
<p>▲ Proactive Work</p>	<p>This includes:</p> <ul style="list-style-type: none"> <li>• raising awareness of counter fraud issues and procedures for reporting suspected fraud - for example through training and provision of updates on fraud related issues</li> <li>• support and advice on cases which may be appropriate for investigation and advice on appropriate measures to deter and prevent fraud.</li> </ul>
<p>▲ Reactive Investigations</p>	<p>Investigation of suspected fraud affecting the Authority. This includes feedback on any changes needed to procedures to prevent fraud reoccurring.</p>

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