

## Internal Audit Strategic Plan 2018-2021

Risk Category	Corporate Objective	Assurance Area	2018/19 Days	2019/2020 Days	2020/21 Days
Financial Risk <i>Risk of failing to manage finances in accordance with public sector accounting requirements and funding constraints.</i>			90	63	80
	Robust Financial Management	Creditors Payments	10	5	10
	Robust Financial Management	Main Accounting – General Ledger	10	10	10
	Robust Financial Management	Debtors, Debt Management	8	4	8

	Robust Financial Management	Treasury Management	12	12	12
	Attainment of Value for Money. Statutory Compliance	Procurement including Tendered Subsidised Bus Service Contracts.	20	10	10
	Robust Financial Management	Payroll	12	6	12
	Robust Financial Management	VAT		6	
	Robust Financial Management	Expenses & Allowances	8		8
	Robust Financial Management  Improved Transparency	Expenditure, Transparency & Governance	10	10	10
Legal Compliance Risk  <i>Risks arising from non-compliance with legislative requirements.</i>			30	30	30
	Improved Transparency	Gifts & Hospitality	8		8
	Statutory Compliance	Health & Safety including CDM.	10	20	10

	Statutory Compliance	Employment Law		10	
	Statutory Compliance	Information Governance	12		12
<b>Governance Risk</b>  <i>Risk that losses or organisational performance is compromised as a result of unclear authorities, structures and accountabilities</i>			45	42	25
	Effective Corporate Planning & Performance	Corporate Risk Management Framework	15	15	15
	Improved Transparency	Code of Corporate Governance Declarations of Interest	10		
	Effective Corporate Planning & Performance	Business Recovery/Contingency		12	
	Improved Transparency	WYCA Governance - Decision making arrangements, and delegations.		15	

	Attainment of Value for Money.	Engagement of Consultants	10		10
	Statutory Compliance	Recruitment Procedures & Temporary Employment Arrangements	10		
Operational/ Risk <i>Risk of impaired service delivery resulting from inadequate or failed internal processes and systems, error and deficiencies in the performance of external suppliers and stakeholders.</i>			43	38	45
	Bus Services Provision	Prepaid Tickets & Concessionary Fares	25	12	25
	Bus Services Provision	Tendered Subsidised Bus Services Management/Monitoring		18	
	Retail Services	Metro Travel Centre Operations	18	8	8
	Retail Services	English National Concessions Travel Scheme			12
Delivery Change Risk <i>Risk that programmes</i>			72	77	45

<i>and projects are not delivered in time, within budget and do not deliver agreed benefits. Risk of fraud, misappropriation of funds</i>					
	Delivery of Projects & Programmes	<p>Growth Deal</p> <p>Programme Monitoring. Programmes/Projects; reporting, risk management, cost control, compliance with conditions of funding includes;</p> <p>Transport Fund, Enterprise Zones, Resource Efficiency Fund, Housing &amp; Regeneration, Skills Capital, Business Growth Programme.</p>	25	25	25
	Delivery of Projects & Programmes	<p>Superfast Broadband</p> <p>risk management, cost control, compliance with conditions of funding</p>	12		
	Delivery of Projects & Programmes	<p>Growing Places Fund – Loans</p> <p>risk management, cost control, compliance with conditions of funding</p>		12	

	Delivery of Projects & Programmes	Leeds Public Transport Investment Fund LPTIP  risk management, cost control, compliance with conditions of funding		10	
	Delivery of Projects & Programmes	Local Transport Plan LTP  risk management, cost control, compliance with conditions of funding	10	10	10
	Delivery of Projects & Programmes	City Cycle Ambition Grant  risk management, cost control, compliance with conditions of funding	10		
	Delivery of Projects & Programmes	Ultra-Low Emissions Vehicles  risk management, cost control, compliance with conditions of funding		10	

	Managing Assurance	PMO Feasibility and Assurance controls;  due diligence/approval management,  PIMS	15	10	10
Information and Communication Risks  <i>Failing to provide sufficient, appropriate, consistent and timely information to key internal and external stakeholders.</i>			16	0	16
	Improved Transparency	Transparency Code Compliance	8		8
	Improved Transparency	Freedom of Information Requests	8		8
Data Security/Data Protection Risks  <i>Failure to adequately maintain and protect business critical data and appropriately, hold sensitive</i>			26	20	20

<i>personal information</i>					
	Statutory Compliance	Safeguarding children and vulnerable adults. (SEN Contracts, Concessionary Fares)	10	10	10
	Statutory Compliance	GDPR Readiness	6		
	Secure Systems	Cyber Attack/Systems Penetration	10	10	10
<b>Counter Fraud</b>			<b>26</b>	<b>26</b>	<b>26</b>
	Statutory Compliance Robust Financial Management	Pro-active counter fraud, data matching tests	6	6	6
	Statutory Compliance Robust Financial Management	Allowance to investigate allegations of suspected fraud, bribery or corruption.	20	20	20
<b>Value for Money</b>			<b>20</b>	<b>20</b>	<b>20</b>
	Attainment of Value for Money.	Allowance for value for money reviews of functions and processes in operation.	20	20	20
<b>Consultation</b>			<b>12</b>	<b>12</b>	<b>12</b>
	Secure Systems	Allowance for the provision of advice in relation to the development and implementation of new or significant changes to systems and processes	12	12	12



Certification			54	54	54
	Head of Internal Audit Assurance	Access Innovation Fund	3	3	3
	Head of Internal Audit Assurance	Growth Deal Fund	8	8	8
	Head of Internal Audit Assurance	Growth Hub Grant	3	3	3
	Head of Internal Audit Assurance	Resource Efficiency Fund	8	8	8
	Head of Internal Audit Assurance	Local Transport Fund	8	8	8
	Head of Internal Audit Assurance	Interreg SHARE North	8	8	8
	Head of Internal Audit Assurance	City Cycle Grant	2	2	2
	Head of Internal Audit Assurance	L-CREATE, ERDF & ESIF	6	6	6
	Head of Internal Audit Assurance	Strategic Business Growth Fund	8	8	8
Follow up			20	20	20
	Head of Internal Audit Assurance	Allowance for the follow up of progress in implementing agreed actions to significant control weaknesses	20	20	20
			454	402	393

## Risk-Based Assurance

Risk Category	2018/19 Days	2019/2020 Days	2020/21 Days
Financial Risk - <i>Risk of failing to manage finances in accordance with public sector accounting requirements and funding constraints.</i>	90	63	80
Legal Compliance Risk - <i>Risks arising from non-compliance with legislative requirements.</i>	30	30	30
Governance Risk - <i>Risk that losses or organisational performance is compromised as a result of unclear authorities, structures and accountabilities</i>	45	42	25
Operational/ Risk - <i>Risk of impaired service delivery resulting from inadequate or failed internal processes and systems, error and deficiencies in the performance of external suppliers and stakeholders.</i>	43	38	45
Delivery Change Risk - <i>Risk that programmes and projects are not delivered in time, within budget and do not deliver agreed benefits. Risk of fraud, misappropriation of funds</i>	72	77	45
Information and Communication Risks - <i>Failing to provide sufficient, appropriate, consistent and timely information to key internal and external stakeholders.</i>	16	0	16
Data Security/Data Protection Risks - <i>Failure to adequately maintain and protect business critical data and appropriately, hold sensitive personal information</i>	26	20	20