

Appendix A: Internal Audit Plan 2019-20

Entity	Audit Title	Scope of Audit	Audit Days
Corporate			
CA	Corporate Planning, Performance and Data Quality	Review of processes for ensuring that the corporate performance system is robust, and that the data upon which this is based is sound.	21
CA	Annual Governance Statement Review 2019-20	Statutory work under the Accounts and Audit Regulations.	23
CA	Programme Management Office (PMO)	Review of the PMO processes, efficiency and compliance with the P3M3 best practice model.	16
CA	Project Pipeline	Review of the process for identification, evaluation and approval of projects and testing to ensure compliance and transparency.	16
CA	Annual Governance Statement Review 2018-19	Statutory work under the Accounts and Audit Regulations.	16
MT	Completion of 2018-19 Work in Progress	Finalisation of work commenced during 2018-19.	20
MT	Risk Management	Review of the corporate system of risk management against the CIPFA guidance detailed in "It's a Risky Business".	16
MT	Commissioning	Review looking at how the organisation seeks to satisfy a need for a service considering all options.	16
MT	Procurement	Review looking at procurement activity handles inside and that occurring outside the procurement team, including how spend is monitored with the team so as to highlight non –compliant activity.	16
MT	Annual Governance Statement Review 2019-20	Statutory work under the Accounts and Audit Regulations.	15
MT	Annual Governance Statement Review 2018-19	Statutory work under the Accounts and Audit Regulations.	16
MT	Business Continuity	Review of the corporate system for planning and testing plans in place.	16
MT	Recruitment and Selection	Review to ensure effectiveness of controls in respect of recruitment of staff.	13
MT	ICT Application Control	Internal audit to review application controls across a range of applications deemed critical by the Business Continuity Plan.	16
MT	Absence Management	Review to cover both central system for setting the policy and support framework, and effectiveness and compliance in Departments.	13
MT	Health and Safety	Review to cover strategic aspects of the corporate health and safety system.	13

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Entity	Audit Title	Scope of Audit	Audit Days
MT	Telephone Monitoring	Review of system for ICT monitoring of telephone usage.	6
MT	Internet Monitoring	Review of system for ICT monitoring of internet usage.	6
MT	ICT audit provided by Salford Internal Audit Services	List of specific jobs to be confirmed.	60
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Service - Specific			
CA	Investment Models	Risks related to different funding and investment models including loans or profit share.	16
CA	SIF2 Assurance Framework	Review of the processes for award of SIF funding, especially concentrating on evaluation of bids and approval. Review of how the outcomes and impacts of the grants have been evaluated.	16
CA	Mayoral Programme - Digital	Support to developing system - especially around risk management and design of appropriate internal controls.	13
CA	Households into Work	Review of the key controls involved in the management of the scheme, particularly involving the handling of a personal budget for each family.	13
CA	Adult Education Budget	Input to the developing system for the devolution of the budget, and associated audit work to review system post implementation.	21
CA	Housing First	Advice on the developing system and follow on review to appraise implementation including identification of people for homes, and how these are prioritised, payments and financial control, monitoring and review, procurement.	13
CA	Mayoral Programme - Tidal	Support to developing system - especially around risk management and design of appropriate internal controls. Also interface with external financial consultants regarding risk management.	13
CA	LEP Governance Annual Review	Review to support the Director of Corporate Services, as s151 officer of the accountable body for the LEP, regarding the governance and financial control arrangements for the LEP.	13
CA	LEP Risk and Control Review	Review of key controls regarding change of LEP status. Scope to be confirmed.	13
CA	Lessons Learned ESIF	Review to examine management of the programme and how lessons can be learned and applied to future programmes.	13
MT	Rolling Stock Operational Programme Board	Attendance at and contribution to the Programme Board.	12

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Entity	Audit Title	Scope of Audit	Audit Days
MT	Bus Services - Contracts	Review with an emphasis on payments and the process for service credits/penalties.	13
MT	Service / Maintenance Contracts	Undertake review of maintenance contracts on HVAC, alarms, HV Switchgear.	16
MT	Frameworks	Review of new multi-party consultancy framework being put in place by April 2019.	13
MT	Tunnels Toll Recording and Reconciliation	Review of system for the collection of tunnel tolls income.	13
MT	Term Maintenance Contract	Review of the contract in place.	11
MT	Extensions to Contract	Review of processes for ensuring a robust approach to extending contracts.	13
MT	Variations to Contract	Review of processes for ensuring the robustness of variation to an existing contract.	13
MT	Supported Services - Dynamic Purchasing	Service is aiming to have this in place by September 2019, review of robustness of approach to follow.	13
MT	Bus Provider Failure	Review of the contingency plans in place and their robustness in the event of a bus provider failing.	13
MT	Rail Concession Agreements Annual Assessment	Review of the payments made under the concession agreement.	13
MT	No Net Loss, No Net Gain (NNLNNG) - Maghull	Internal audit review of the review carried out internally.	13
MT	Efficient Operator Review	Provide support and oversight regarding assurances provided with review process.	13
MT	Vessel Maintenance Contract	Review of the contract in place.	11
MT	Concierge and Portering Contract	Review of the contract in place.	11
MT	Bus Alternative Delivery Models	Internal audit input and review of business case for alternative delivery models for bus.	13
MT	Carbon Reduction Commitment	Review to be completed in 2019-20 as the last year of the current scheme.	11
MT	Insurance	Review of tender process (2018-19), conditions of policies and the scope of insurance policies in place to reflect the risk profile.	16
MT	Tenancies	Review of the process for ensuring robust approach to tenants within Mann Island.	11
MT	Bus Services - Development	Review of the processes for the identification of routes and contracts.	13
MT	Travel Centres - Income / Stock Reconciliation	Review of cash and stock management at Travel Centres.	6

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Entity	Audit Title	Scope of Audit	Audit Days
MT	Street Furniture	Review of the contract in place.	11
MT	Electric Vehicle Charging Points	Audit looking at the commercial agreement with a private operator of electric vehicle charging points and the subsequent monitoring of this going forward.	6
MT	Fast Tag Account Management	Review of controls in respect of the revised Fast Tag charging arrangements.	13
MT	Democratic Services	Review of action logs and follow through of actions agreed at Committees.	13
MT	Facilities Services Contract	Review of the contract in place.	11
MT	Waste Management Contract	Review of the contract in place.	13
MT	Mersey Ferries - Governance (MF Programme Board)	Review of Ferries Strategy and governance regarding commercial investment and capital expenditure at Seacombe and Woodside Ferries Terminals.	13
MT	Rail Operator of Last Resort	Review of the arrangements to be invoked in the event of concessionaire failure.	13
MT	Wallasey Stores	Review of stock holding and reconciliation arrangements.	13
MT	Building Security	Review concentrating on security of buildings, including access control.	13
MT	Tunnel Strategy	The service is developing a 30 year strategy for the tunnels. Audit input into the developing system, looking at effectiveness and governance.	13
MT	Customer Delivery Contracts	Review of a range of contracts in operation in Customer Delivery.	6
MT	Special Rail Grant	Review of the arrangements for the receipt and defrayment of the grant.	13
MT	Cashiers	Review to cover petty cash claims, reconciliation, foreign currency and associated expense claims.	6
MT	Rolling Stock: Network Rail Interface	Review of the interface with Network Rail, which is critical to the successful launch of the new trains.	13
MT	Rail Operators - Stock Control	Review of the system for control of Merseytravel stock sold at railway stations.	13
MT	Bus Ancillary Contracts	Review of the contracts in place for example distribution of publicity.	11

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Entity	Audit Title	Scope of Audit	Audit Days
MT	Beatles Story - Admissions	Review of the effectiveness of control in respect of admission to the Beatles Story, ensuring income controls are in place.	13
MT	Customer Delivery: Ancillary Income and Debt Recovery	Review of controls in respect of invoicing and recovery of bad and doubtful debts.	13
MT	Concessionary and Prepaid Travel	Review of the concessionary travel scheme to ensure consistent and robust application of the scheme parameters.	13
MT	Rolling Stock: Manufacturing	Testing and acceptance of new trains will commence in the next financial year and will be mature by March 2020. Audit will review the robustness of the process.	13
MT	Ticketing	Strategic review of all ticketing, to encompass all aspects including SMART and internet sales.	16
MT	Asset Register	Advice on developing system - implementation of software and associated processes.	6
MT	Mersey Ferries - New Vessel	Advice and guidance on the processes for the procurement and delivery of the new Mersey ferry.	13
MT	Rolling Stock: Introduction into Service	Review of the process for bringing the new trains into service, on both the Merseyrail side and the Merseytravel side. Two separate audits covering the key stages to ensuring readiness of both parties.	11
			697
Key Financial Systems			
MT	Debtors	Annual review covering key financial controls.	16
MT	Main Accounting System	Key financial system - to include bank reconciliation, income reconciliation, VAT.	16
MT	Creditors and Cheque Control	Annual review covering key financial controls.	16
MT	Treasury Management	Annual review covering key financial controls.	13
MT	Capital Programme	Review of the corporate system for capital expenditure.	16
MT	Payroll	Annual review covering key financial controls.	13
MT	Budget Monitoring	Review to examine Finance processes for supporting and advising budget holders, with testing in Departments so as to evaluate effectiveness of their procedures.	16
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Grant Assurance			
CA	Grant Assurance Work	Provision of assurance regarding payments made under LCRCA grant regimes.	120

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Entity	Audit Title	Scope of Audit	Audit Days
MT	Grant Assurance Work	Provision of assurance regarding payments made under Merseytravel grant regimes.	15
			135
Advice and Guidance			
CA	General Advice and Consultancy	Ad hoc advice provided on request. May also encompass advice on developing systems.	25
MT	General Advice and Consultancy	Ad hoc advice provided on request. May also encompass advice on developing systems.	20
			45
Counter-Fraud			
CA/MT	Proactive Counter Fraud work	Review of key counter-fraud systems and controls, informed by the Fraud Risk Register.	25
CA/MT	Reactive Counter Fraud work	Undertaking investigation into allegations of fraud referred to Internal Audit.	15
CA/MT	Counter Fraud Policy Development	Development of the organisation's counter-fraud policies.	5
CA/MT	Fraud Awareness	Promoting awareness of fraud issues across the organisation, including provision of e-learning.	5
CA/MT	National Fraud Initiative	Facilitation of the National Fraud Initiative, operated by Cabinet Office.	10
			60
TOTAL AUDIT DAYS			1377
Non-Audit Including Corporate Responsibilities			
Corporate Responsibilities			123
Management			171
Training			105
Annual Leave and Bank Holidays			319
			718
TOTAL ANNUAL DAYS			2095