



**LIVERPOOL
CITY REGION**
COMBINED AUTHORITY

METROMAYOR
LIVERPOOL CITY REGION

Auditable Area	Theme
CORE AUDIT	
Annual Governance Review	Governance
Capital Programme - Development and Monitoring	Financial
City Region Sustainable Transport Settlement - Schemes	Programmes
Commercial Investments (Loans)	Investments
Counter Fraud	Counter Fraud
Creditors and Cheque Control	Financial
Data Protection	Information Management
Debtors	Financial
Equality Impact Assessment in Decision Making	Equality
Fol / EIR / Publication Scheme	Information Management
Grant Claim Pre-payment Checks	Grant Assurance
Investment Funds (Grants)	Investments
IT Application Control	IT
Net Zero	Programmes
Payroll	Financial
Performance Management	Performance Management
Procurement - Compliance with Constitution	Procurement & Contracts
Programme / Project Assurance	Programmes
Risk Management	Risk Management
Rolling Stock	Programmes
Safeguarding	Health & Safety
Transport Operators	Transport
IT Technical Audit	IT
TOTAL	
RESPONSIVE AUDIT THEMES	
Equality	
Ethics and Conduct	
Grant Assurance	
Health and Safety	
Human Resources	
Information Management	
IT	
Operations	
Organisational Development	
Policy and Strategy	
Procurement and Contracts	
Programmes	
Resilience	
Transport	

TOTAL	
REACTIVE AUDIT	
Investigations	
TOTAL	
SUBSIDIARIES	
LEP/Growth Platform	
The Beatles Story	
TOTAL	
GUIDANCE AND CONSULTANCY	
Providing input to key corporate projects and advising on developing systems and emerging risks.	
TOTAL	
MANAGEMENT AND CORPORATE RESPONSIBILITIES	
Audit management including engagement with the Executive and Senior Leadership Teams, quality assurance of audit work, and responsibilities such as facilitating the corporate counter-fraud, bribery and corruption policy framework.	
TOTAL	
TOTAL AUDIT DAYS	

Internal Audit Plan

Entity	Audit Days
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CA	460
MT	
CA	
CA	
CA	
CA	
CA	
CA	
CA	
CA	
CA	
CA	
CA	
CA	
CA	
CA	
CA	
CA	
CA/MT	
CA	
CA	
MT	
CA	
MT	
CA	45
	505

CA	345
CA	
CA/MT	
CA	
CA	
CA	
CA	
CA	
MT	
CA	
CA	
CA/MT	
CA/MT	
MT	
MT	

	345

Corp	38
	38

CA	25
MT	25
	50

CA	79
MT	67
	146

Corp	323
	323
	1407



Scope

Statutory work under the Accounts and Audit Regulations to support the compilation of the Annual Governance Statements.
Review of controls in respect of key financial system
Review of a number of aspects to provide assurance over the key areas of this significant funding area.
Review of the controls in respect of investment schemes
Completion of a range of audit reviews of controls to prevent and detect fraud, bribery and corruption.
Review of controls in respect of key financial system
Review of the controls in respect of Data Protection
Review of controls in respect of key financial system
Review of controls for ensuring that equality impacts are reflected in decision-making.
Review of the controls in respect of FOI, EIR and the Publication Scheme
Review of the controls in respect of grant claim administration
Review of the controls in respect of investment schemes
Review of controls in respect of a range of key applications
Review of arrangements in place and being developed to translate net zero ambitions into actions, and progress towards environmental targets.
Review of the controls in respect of key financial system
Review of the system of corporate performance management and the extent to which this is embedded across the organisation.
Review of a number of procurements to ensure compliance with Constitution and legislation.
Review of the controls in respect of programme and project management
Review of the system of corporate risk management and the extent to which this is embedded across the organisation.
Review of key areas of control to align with key stages of project delivery
Review of the controls in respect of Safeguarding
Review of management of bus and rail operators, including management of the rail concession, role in managing the bus network, and ensuring resilience and continuity of service.
Review of a number of IT processes to ensure appropriate controls are in place to minimise key IT risks



Allocation of time for ad-hoc matters such as allegations of fraud, bribery or corruption, or confidential reports ("whistleblows").

Audit work in accordance with agreed Letter of Engagement and Plan.
Audit work in accordance with agreed Letter of Engagement and Plan.



Risk Rationale

Underpins all Corporate Risks
Statutory requirement
Corporate Risk Register - Financial Sustainability
Corporate Risk Register - Transport
Corporate Risk Register - Economic Prosperity
Corporate Risk Register - Financial Sustainability
Corporate Risk Register - Financial Sustainability
Corporate Risk Register - Resilience
Corporate Risk Register - Economic Prosperity
Corporate Risk Register - Resilience
Corporate Risk Register - Resilience
Corporate Risk Register - Financial Sustainability
Corporate Risk Register - Economic Prosperity
Corporate Risk Register - Resilience
Corporate Risk Register - Environment
Corporate Risk Register - Financial Sustainability
Underpins the Corporate Risk Register process
Numerous service and project risk registers
Corporate Risk Register - Economic Prosperity
Underpins the Corporate Risk Register process
Corporate Risk Register - Transport
Corporate Risk Register - Resilience
Corporate Risk Register - Transport
Corporate Risk Register - Resilience

To be aligned with relevant Corporate and pertinent Service and Project risks as appropriate.



Linkage to Assurance Map

Governance and legal/regulatory compliance
Asset and estate management
Project and programme delivery
Project and programme delivery
Counter fraud, bribery and corruption arrangements
Robust financial management
Effective information management
Robust financial management
Equality and diversity
Effective information management
Fulfilment of Devolution Deal obligations
Project and programme delivery
ICT operations and security
Contributing to net zero carbon
Human resources and capacity
Effective performance management
Effective procurement and commissioning arrangements
Project and programme delivery
Robust risk management
Project and programme delivery
Safeguarding
Transport operations
ICT operations and security



