

Internal Audit Work Programme – 2024-25

1.0 Introduction and Objectives

As part of the annual Internal Audit plan, an audit review of Partneriaeth will be undertaken.

The objectives of this Internal Audit review are:

- To provide assurance to the Joint Committee that the Partneriaeth partnership has adequate governance, internal control, financial management and risk management arrangements in place for, which are operating effectively.
- To identify areas of weakness and risk, good practice and opportunity.

The Internal Audit work programme for 2024-25 has been prepared in accordance with the requirements of the Public Sector Internal Audit Standards.

2.0 Scope

The audit review will consider whether robust arrangements are in place for the management and administration of Partneriaeth and assess the adequacy and effectiveness of the controls in place. The review will cover the following key areas:

- Follow up of Previous Internal Audit Recommendations and Annual Governance Statement actions.
- Governance arrangements, including:
Compliance with the Legal Agreement and Decision Making Arrangements.
- Business Plan, including:
Approval and Implementation; Costing, Monitoring and Progress Reporting; and Value for Money.
- Financial Management Arrangements, including:
Budgetary Control and Monitoring; Use of Journals; Purchasing Arrangements; Income Management; Staffing and Payroll Management; and Financial Sustainability.
- Grant Management, including:
Arrangements for Utilisation, Monitoring and Management of Grant Funding received by Partneriaeth.
- Risk Management Arrangements, including:
Risk Register Monitoring and Risk Scoring Methodology

Internal Audit resource will focus on the areas of risk identified in the scope above. Emerging risks and other issues identified during the Internal Audit review may result in a change of focus, and as such lower risk areas may be excluded from the review. Any proposed changes in scope will be discussed with the Lead Officer and Partneriaeth Section 151 Officer.

3.0 Audit Approach

The work will be performed following our standard audit methodology in conformance with the Public Sector Internal Audit Standards (PSIAS).

Principal activities will include:

- Interviews with the relevant officers.
- Examining relevant documents.
- Recording systems in operation.
- Evaluation of the adequacy of internal controls.
- Compliance and substantive testing.
- Reporting to management and making recommendations where appropriate.

4.0 Reporting Arrangements

The draft report will be issued to the Partneriaeth Lead Officer, the Lead Chief Executive, the Lead Education Director, the Section 151 Officer and the Monitoring Officer. Discussions will then take place to agree the report and any action in respect of any recommendations for improvement that may be made. Upon approval of the draft report, the final report will be issued to the Partneriaeth Lead Officer, the Lead Chief Executive, the Lead Education Director, the Section 151 Officer, the Monitoring Officer and the Joint Committee.

Matthew Holder

Partneriaeth Head of Internal Audit

Date: 04 October 2024