

# WEST YORKSHIRE PASSENGER TRANSPORT AUTHORITY

## AUDIT AND GOVERNANCE COMMITTEE

DATE: 14 DECEMBER 2007

AGENDA ITEM NO: **8**

**SUBJECT: INTERNAL AUDIT REPORT**

### Report of the Internal Audit Manager

## 1. MATTER FOR CONSIDERATION

### 1.1. Purpose of Report

To inform Members of the work undertaken by the Internal Audit section.

## 2. INFORMATION

2.1. This report provides details of work completed by the Internal Audit section and any key issues identified.

2.2. The Accounts and Audit Regulations 2003, as amended by the 2006 regulations, establish requirements relating to systems of internal control and the review and reporting of those systems. Accordingly, the Authority must have in place a process for establishing, maintaining and reviewing the system of internal control and risk management. The regular reporting by the Internal Audit Manager forms part of that review.

2.3. The Internal Audit section have completed the following reviews since the last report to the Authority:

- Legislative Compliance.
- Complaints Procedure.
- Inventory of Office Furniture & Equipment.

## 3. AUDIT RECOMMENDATIONS

3.1. A summary of the more significant issues identified from these reviews are provided below.

### 3.1.1. Health & Safety Policy

The review of Legislative Compliance produced a recommendation in respect of Health & Safety policy. Although a policy and related

procedures have been produced and are operating, it was recommended that these arrangements be formally considered and approved by the Executive Board.

It was agreed that a report would be submitted to the December 2007 meeting of the Executive.

### **3.1.2. Complaints Monitoring**

An improvement was identified in the level of review and monitoring of complaints received. It was recognised that in some isolated instances agreed timescales had not been met. It was agreed that action would be taken to insure that complaints are monitored daily and records updated as applicable.

This recommendation is currently being implemented.

### **3.1.3. Complaints Relating to Health & Safety**

It was agreed that complaints relating to Health & Safety issues should be highlighted within the complaints system to assist in identification, prioritising and reporting.

These improvements were agreed and are currently being implemented.

## **4. OTHER AUDIT ACTIVITY**

4.1. The Internal Audit section is undertaking additional work in relation to travel centres.

## **5. FINANCIAL AND LEGAL IMPLICATIONS**

5.1. None relating to the internal audit section

## **6. STAFFING IMPLICATIONS**

6.1. None relating to the internal audit section

## **7. EQUAL OPPORTUNITY IMPLICATIONS**

7.1. None relating to the internal audit section

## **8. RECOMMENDATIONS**

8.1. That the report of the Internal Audit Manager be noted.

**Director General  
West Yorkshire Passenger Transport Executive**