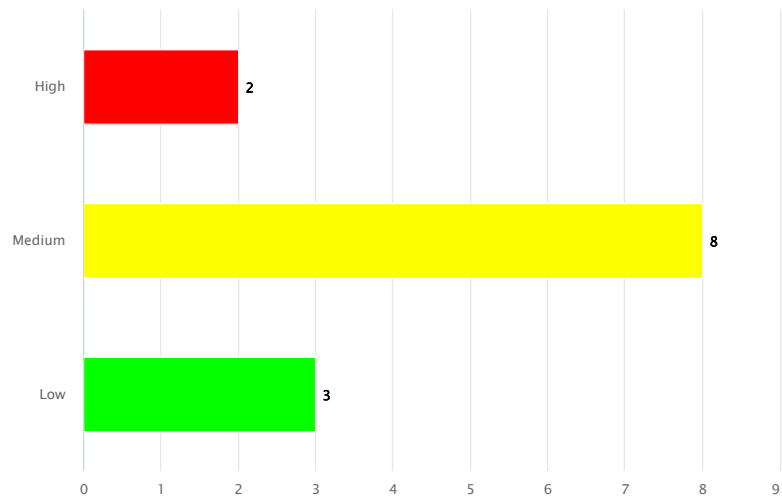


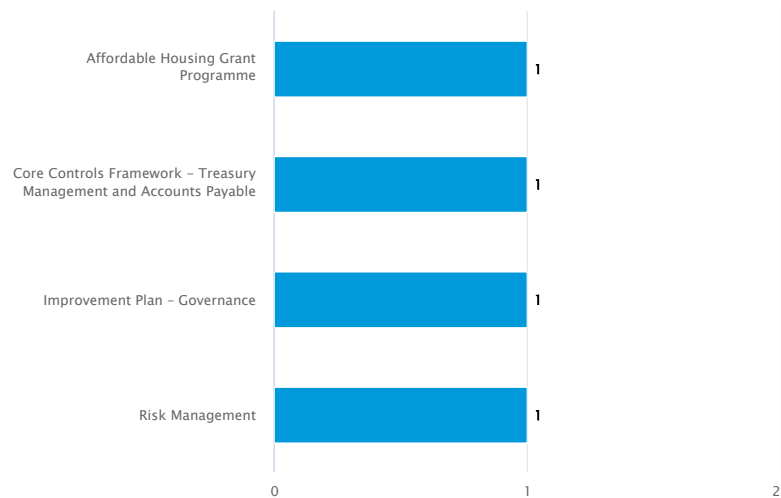
Open Actions by Report Name

Report Name	Count	
Affordable Housing Grant Programme	1	↗
Subsidiary Company Governance	1	↗
Net Zero Hub - Governance	3	↗
IT General Controls	2	↗
Core Controls Framework - Treasury Management and Accounts Payable	2	↗
Improvement Plan – Governance	1	↗
Risk Management	3	↗

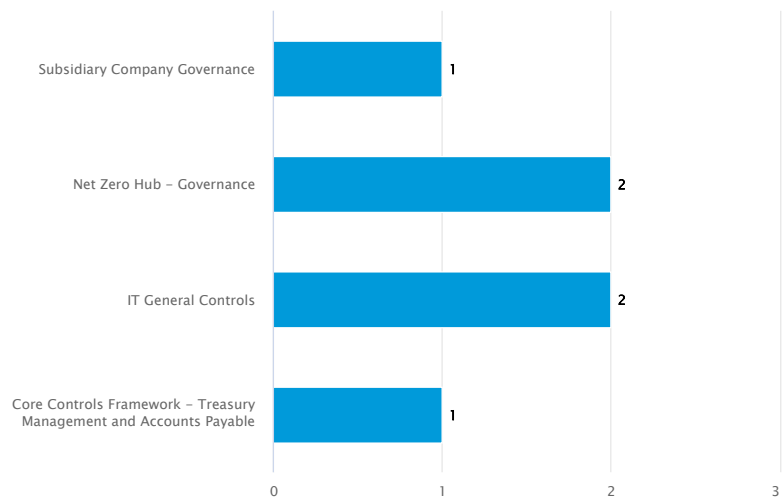
Open Actions by Categorisation



Open Actions due in the next 60 days



Overdue Actions by Report



Internal Audit Actions					
Report Name	Report ref	Report Action ref	IA Categorisation	Detail	Current Implementation Date
Subsidiary Company Governance	11.21.22	"Management Action 3"	High	The CPCA will ensure that business plans are in place for each of its current and future subsidiary companies, including key information such as the company's purpose, output, the need which the company serves, financial projections, and the company's management structure. Where companies are project focused, the CPCA will consider whether business cases fulfil the role of a business plan, or whether a separate plan is required. Furthermore, the CPCA will ensure that these business plans (and business cases where relevant) are being reviewed and updated periodically, in line with each company's Shareholder Agreement.	31 Dec 2023
Net Zero Hub - Governance	5.22.23	Management Action 1	Medium	The Combined Authority will ensure the Constitution is reviewed annually, updated as needed, approved by the Board, and made available on the public website	15 Apr 2023
Net Zero Hub - Governance	5.22.23	Management Action 2	Medium	The Combined Authority will ensure the Accountable Body Agreement is reviewed and renewed as it expires	22 May 2023
IT General Controls	7.22.23	Management action 6a	Medium	<p>"The user access management related documentation will be updated to ensure coverage of the following areas:</p> <ul style="list-style-type: none"> • process for amending IT user account access • the timing of notification of user account requests; • process for authorising administrator access; • approval for adding or amending IT user accounts, including who can approve this; • managing temporary access accounts, for instance, contractors; • managing default accounts; • post leaver review process to ensure all leaver accounts have been removed, such as review of a monthly HR list of leavers against user accounts; • periodic review of unused accounts; and • disciplinary with respect to non-compliance with policy (Leavers Policy). <p>• In addition, the On-Board Work Flow document will be updated to include a next review date."</p>	10 Nov 2023
IT General Controls	7.22.23	Management action 6b	Medium	The Authority will introduce a formal process for periodic review of user access levels across the Authority, with evidence of this retained. Once agreed, the process will be set out in the relevant policy	10 Nov 2023
Core Controls Framework - Treasury Management and Accounts Payable	9.22/23	"Management Action 1"	Low	<p>"We will develop Treasury Management Guidance that will include, but will not be limited to;</p> <ul style="list-style-type: none"> • Roles and responsibilities of staff; • Approval process and authorisation requirements; • Authorised personnel who can make investments and their respective financial limits; • The systems used and the requirements to record investment deals; <p>Processes to obtain investments (such as the Debt Management Office (DMO) form, and the broker email requests); and</p> <ul style="list-style-type: none"> • Governance requirements over treasury management" 	31 Dec 2023