

**Manchester City Council  
Report for Information**

**Report To:** Audit Committee - 9 June 2016

**Subject:** Internal Audit Annual Assurance Report 2015/16

**Report of:** City Treasurer / Head of Audit and Risk Management

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**Summary**

The Internal Audit Section delivers an annual programme of audit work designed to raise standards of governance, risk management and internal control across the Council. The opinions and assurance from this programme culminate in the Annual Head of Internal Audit Annual Opinion which is reported to the Audit Committee.

This report provides Members with the Head of Internal Audit and Risk Management's Annual Opinion on the Council's systems of governance, risk management and internal control as well as a summary of audit work undertaken in 2016/17.

**Recommendations**

Members are requested to consider and comment on the Head of Internal Audit and Risk Management's Annual Opinion and Internal Audit Annual Assurance Report for 2015/16

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**Wards Affected:**

None

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**Background documents (available for public inspection):**

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to four years after the date of the meeting. If you would like a copy please contact one of the contact officers above.

Documents used in the development of the annual assurance report have been presented to Audit Committee include:

- Internal Audit Plan 2015/16
- Quarterly assurance reports presented to Audit Committee in 2015/16
- Head of Internal Audit Annual Opinion 2015/16

## 1. Introduction

- 1.1 This report provides a summary outturn of the work of the Internal Audit Section for the 12 months from April 2015 to March 2016 and the annual opinion of the Head of Audit and Risk Management. Update reports including assurance opinions have been provided to Audit Committee during the year along with the Head of Internal Audit Opinion which was presented to the Audit Committee.
- 1.2 It reports progress with delivery of the annual audit plan and in the implementation of recommendations. This includes a summary of the agreed assurance opinions provided on completed audits and a summary of the assessed level of exposure to risk arising where recommendations are outstanding.

## 2. Overall Opinion

- 2.1 Overall governance, financial management arrangements, core systems and processes across the Council remained generally sound. The Council objectives and priorities were set through a clearly defined process that links budget, business and workforce planning with multiple layers of officer and Member challenge and scrutiny. There are many areas of innovation and excellence in risk and control as reflected in areas such as partnership working, devolution, health and social care integration, reform, regeneration and city wide resilience.
- 2.2 The Council and partners are also leading an ambitious plan of change to support delivery of the revised strategy for the City: Our Manchester. This is based on unprecedented levels of public engagement and is introducing a new way of conversing and engaging with communities and stakeholders in the City, to deliver a shared vision and secure the key priorities of economic growth and public service reform.
- 2.3 Whilst there is clear leadership, expertise and governance across the Council, there are some key areas where improvement is required to strengthen key areas of control and compliance. The risks and issues are understood by management; improvement plans are in place with associated investment of resources; and there is the capacity to improve. The delivery of improvement plans is underway in a number of areas and this should reduce the exposure to risk which currently impacts on the overall level of assurance that can be provided for 2015/16.
- 2.4 The Head of Internal Audit and Risk Management can provide **moderate** assurance that the Council's governance, risk and control framework is generally sound and operated reasonably consistently. The key governance, risk and internal control issues of which the Head of Internal Audit and Risk Management was made aware during the year and that impact the overall opinion related to:
- Children's Services - There is ongoing action to address significant issues of concerns raised in the Ofsted inspection July 2014 which

provided an overall opinion that arrangements in place for Children's Services in Manchester were inadequate. The Improvement Board continues to drive delivery of an Improvement Action Plan developed to address the main recommendations in the report covering five key assessment areas. Resourcing has been strengthened and a number of permanent appointments have been made, including a permanent Strategic Director of Children's Services. Actions are underway but it is recognised that sustained focus on delivery of plans must be maintained to ensure that the risks raised by Ofsted are fully addressed. A further assessment from Ofsted is expected to provide an independent view of progress during 2016.

- Children's and Families Compliance – A number of limited assurance opinions were issued in the year in respect of Children's and Families including: Social Care Casework Looked After Children and Children Missing from Home or Care and Adults Safeguarding Case management compliance. There remains a significant need to strengthen the compliance with key controls in a number of areas.
- Significant steps have been taken in strengthening leadership, structures and capacity within ICT including the development of an Information and ICT strategy, governance and a new operating model however there remain key challenges to be addressed in terms of resilience, disaster recovery capability and aspects of ICT security. These risks are well understood, there is a positive capacity to improve and the position has strengthened during the year but there is more to do.
- The strengthening of arrangements to ensure delivery of the capital programme has been recognised as an area requiring improvement. Challenges in terms of capacity and capability to deliver the ambitions of the Council were identified by senior management in the year, with a change in senior leadership capacity and third party support introduced to deliver an improvement programme that is continuing. More recently this has led to the establishment of an Interim Director to lead a programme of improvement and consolidation of all highways functions.

2.5 In the year Internal Audit issued a number of "limited assurance" opinions but did not issued any "no" assurance opinions. Where audit work highlighted areas for improvement recommendations were made to address the risk and management action plans agreed or advice and guidance has been given to make changes.

2.6 As in previous years the context in which the Council operates remains a fundamental challenge to corporate objectives and delivery. Savings plans have been established for 2016/17 which will have further impact on the way the Council operates. Whilst the Council remains well placed to respond, the scale and pace of change required including reduced levels of resourcing and organisation change remains a fundamental risk to the control environment and needs to be effectively managed.

### 3. Audit Programme Delivery and Implementation of Recommendations

3.1 This table summarises the outturn of audit work for 2015/16 based on audit assignments approved in the annual audit plan and agreed amendments during the year. The outputs include audit reports, management letters and advice and support to management on service improvement as well as reactive fraud and irregularity investigation reports, usually for work requiring more than three days of audit support. The outputs also include completion of some audit work from the previous year for which reports were finalised in quarter one of 2015/16.

Audit Status	Audit Plan Outputs
Final Report/Output	79
Draft Report/Output	9
Fieldwork	10
<b>Totals</b>	<b>99</b>
Cancelled / Deferred	22

3.2 Some audit work was on-going at year end because of scheduled changes and is planned to complete in quarter one of 2016/17. A key factor impacting the delivery of the plan was a number of departures from the audit team during the year, which meant that the actual number of days charged to direct audit work was 2,268, compared to the plan of 2,571

3.3 A number of draft reports are awaiting management responses before final reports are issued and we are following these up with management.

3.4 Cancelled and deferred work was reviewed and agreed with management in year. This was usually due to requests for timescale changes; changing assessment of risk or because assurance could be obtained from another source.

3.5 Implementation statistics reported are as at 31 March 2016 in line with figures reported through the Council's Performance Management Framework. We have reflected on any further progress made where appropriate. The individual directorate sections report broadly on those audits where we are providing 'moderate', 'limited' or 'no' assurance on the level of exposure to risk and where we consider management should focus attention.

### 4 Internal Audit Service

4.1 A self assessment of Internal Audit carried out in May 2016 confirmed that the service is considered to be meeting 89% of requirements in conformance with Public Sector Internal Audit Standards (PSIAS) with a further 6% partially met. Several of the outstanding requirements relate to the need for an external quality assessment to be carried out. A review has been agreed to

be carried out later in the year as part of a reciprocal Core Cities IA External Quality Assessment process. The outcome of that review will be used to inform the Quality Assurance Improvement Plan and an updated view of the effectiveness of the service. It is expected that the level of conformance will increase as a result as of the exercise and that governance and control will be further strengthened as a result of any recommendations made.

- 4.2 Following a review of resourcing and confirmation of the structure of the service two successful recruitment exercises were held to enable the vacant audit posts to be filled. The Internal Audit service operated with a reduced resource in 2015/16 due to two staff leaving on internal appointments and one leaving for a promotion to another authority IA service and a fourth leaving for alternative local employment in finance.
- 4.3 The section will be at full complement of 18 staff by August 2016 though this is reduced to an operational 17 FTE because of reduced hours arrangements. All staff are fully or partially CCAB or IIA qualified and/or trained in investigation tools and techniques. To further enhance relevant skills, six staff will be completing professional route training in internal audit and in ICT audit and four will be completing counter fraud training in 2016.
- 4.4 The outcomes of audit work were shared with senior officers and Audit Committee during the year and a summary of key assurances is provided below.

## **5 Children and Families**

- 5.1 Substantial assurance was given over management of the Ofsted Improvement Plan Delivery. This initial opinion was based on a small sample of deliverables and no detailed testing was done on validation of progress reporting.
- 5.2 Subsequent limited assurance on a number of audits including Children's Live Case Work and Children Missing from Home/Care indicates there is more to be done to deliver the required levels of improvement. Management are aware of the actions required and are addressing these in a series of proactive actions, including the recent drive to recruit further cohorts of social work professionals. Governance continues to be exercised through the Improvement Board, overseeing activities such as reducing case loads for qualified and newly qualified social workers; introducing the Signs of Safety social work model to drive service reform; and delivery of a new Early Help Strategy, assessment tool and hubs.
- 5.3 There were changes to the Manchester Safeguarding Children's Board membership, structure and working arrangements. Internal Audit acknowledges the steps being taken however remain concerned that the Service's own audit assessment of practice quality across all Children's Services pathways including Children in Need, Child Protection and Looked after Children indicates arrangements need substantial further improvement.
- 5.4 To support Ofsted readiness, self assessments have been developed for nineteen inspection judgement areas informed by the Ofsted framework and

assessed against grade descriptors. This should help identify priority improvement actions and inform the final self assessment ahead of re-inspection.

- 5.5 A limited opinion was provided in the audit of Social Care Casework: Looked After Children. Issues mirrored concerns in previous audits and the Service's own deep dive audit which found practices to be inadequate, as well as the findings of an LGA Care Practice Diagnostic on LAC and Care Leaver Services. Following this audit there is now a LAC reduction strategy which should result in more timely progression and more targeted step up/step down arrangements.
- 5.6 Internal Audit supported Children's Services own large sample audit of Social Work Practice focusing on Child Protection, Child in Need and LAC visits, care plans social work reports and monitoring reports. We gave limited assurance over compliance with casework management processes due to concerns over Micare updates and Team Manager approval and review. New quality assurance process should help identify, address and improve future compliance but this work needs to be sustained.
- 5.7 For Foster Care Placements and Payments we gave moderate and limited assurance respectively. For Payments the key issue was fostering allowance payments not being made correctly or in compliance with required policy and process due to the use of alternative, non-MiCare based procedures. This is an area whether further audit work is planned in 2016/17.
- 5.8 The Secondary Pupil Referral Unit's Alternative Provider Framework was given limited assurance with a medium capacity to improve based on the management response. The system for awarding work under the framework was clear and well-defined. We discussed with the Director of Education and Skills our concerns over lack of compliance with procurement rules, inability to demonstrate value for money or reasons for pupil placements and the transparency of governor involvement in decision making. We recognise that there is a proposal for a medium term solution involving retendering for the Framework but this will take some time to action.
- 5.9 Limited assurance was provided over Adults Safeguarding Case management as there is a need to improve the Making Safeguarding Personal approach and the recording of case conferences. Other concerns mirror those from previous audits including timeliness of activity, quality assurance and use of management information. Management are aware of the issues and we made a single recommendation to address safeguarding culture and practice. Internal Audit is satisfied that the TASC Board recognise and are working toward solutions by driving through quality assurance frameworks, supervisions and case note recording guidance, supervision training and development of a core practice standard across social care assessors and standards guidance underpinned by a competency framework.
- 5.10 Internal Audit working with Mersey Internal Audit Agency gave a substantial assurance over Safeguarding Compliance in the Manchester Mental Health Trust. Issues raised previously had been addressed and the system was

considered much improved.

- 5.11 Overall we gave only limited assurance over the effectiveness of the reassessment of service users in receipt of Independent Living Fund payments in line with planned timescales. This is based on the time taken to progress the work from the closure of ILF to the start of the reassessments. We acknowledge that other priorities may have impacted adversely on social workers' capacity to undertake timely reassessments. We await the response to the draft report and will work with management to confirm appropriate action.
- 5.12 For the Disclosure and Barring Service Internal Audit gave limited assurance over compliance with arrangements to undertake, monitor and manage DBS checks for employees. The procedural framework was not up to date, evidence did not support decisions where checks had identified issues, officers were serving in roles requiring DBS with no recent check and there had been no continuity in Children's and Families Lead Countersignatory role. Recommendations were accepted and a working group established to address Council-wide risks being led by senior officers including the City Solicitor. Key actions required are underway including confirm the Lead Countersignatory role however there is further work to do to complete all these actions and ensure exposure to risk is addressed.

## **6 Corporate Core**

- 6.1 The annual programme of Core Systems audits provided assurance over a range of systems and there were no significant concerns raised. We provided substantial assurance over payroll and moderate assurance over specific aspects of fixed asset accounting.
- 6.2 The financial accounts were completed to deadlines with positive assurance provided over the content of the Council's financial statements and the certification of grants by external audit. There are no specific risks from the 2015/16 External Audit Plan that indicate concerns over the Council's financial governance or controls. Budget setting was completed to plan with savings identified and approved for 2016/17.
- 6.3 Other finance-related work in the year included the certification of a range of ERDF, EU and Central Government grants which we confirmed and approved as compliant with grant conditions. There were no significant issues reported and no issues of concern raised by funding bodies.
- 6.4 The planned volume of formal audit work on ICT was not achieved, but there have been a number of evident improvements including the establishment and recruitment to a leadership structure in the service, successful exit of the Daisy Mill data centre and ongoing accreditation with the Cabinet Office requirements to be able to connect to the Public Service Network. ICT have strengthened engagement across the business and whilst there is more to do in strengthening resilience, disaster recovery, security arrangements and in ensuring sufficient capacity to support the ICT requirements identified by services across the Council, the direction of travel has been positive during the year.



- 6.5 For the operation of Adults Financial Assessments Internal Audit provided a moderate assurance opinion and made a number of recommendations to strengthen procedural guidance and performance management. A similar need to strengthen compliance continues to be identified in respect of cash management. A number of issues and losses have been reported and whilst none were individually significant but Internal Audit offered support in the review and rationalisation of the use of cash across Children's and Adults, including new cash handling principles guidance that is in being launched to all relevant staff.
- 6.6 Moderate assurance was given over Absence Management compliance. While a large number of cases were managed in compliance with expectations there were some issues related to completeness of the policy and data quality, particularly with regard to cases where there were industrial injury or Equality Act considerations, or for staff working non-standard working patterns. We have made recommendations to improve controls and have agreed actions with management including a proposal for further audit work of complex cases in 2016/17.
- 6.7 A compliance audit of the Council staff appraisal system was done as requested by management to support the HROD review of processes and options for the future. A limited assurance was given for compliance with existing processes as the approach to completion of appraisals was inconsistent and there were inaccuracies in reported performance data. HROD planned to consider the findings as part of an overall review and there are considerations underway for the introduction of a revised appraisal process which should address the key areas of risk identified and offer a more effective process for managers and staff. This will link into the recently completed reviews of transactional and strategic HR and the newly established post of Head of HROD.
- 6.8 Information Governance and Security continues to be an area of corporate focus. Incidents and arrangements continue to be overseen by an information and assurance risk group chaired by the City Solicitor, reporting to the Strategic Management Team on common themes or issues of concern.

6.9

## **7 Growth and Neighbourhood**

- 7.1 Internal Audit gave moderate assurance over the emerging NW Construction Hub performance management framework. Implementation was at an early stage and framework partners need to collect and input performance data to support performance reporting which will support assurance processes. There was less assurance over capital projects commissioned outside the Hub where there was still a need for robust performance monitoring arrangement and Internal Audit made recommendations to support improvement
- 7.2 Internal Audit were able to provide a moderate level of assurance over the effectiveness of the taxi licensing complaints process. This opinion was impacted by a number of areas where we consider the process could be

strengthened, specifically: increased consistency in the application of key processes such as timescales and document management; demonstrable evidence of management review; and enhanced analysis of data for trends.

- 7.3 BroadBand Delivery UK was given moderate assurance. Council staff complied with the overall scheme requirements including reasonable steps to ensure that suppliers were carrying out the mandatory eligibility checks on applications. We were satisfied that that claims were only paid to eligible applicants following successful installation in accordance with grant conditions. However, the design and limitations of the scheme regarding value for money and supplier overcharging, particularly with regards to pre-registered packages, prevented us from issuing a higher assurance opinion
- 7.4 There was compliance with established procedures for case management for Neighbourhood Anti Social Behaviour (ASB) referrals which received moderate assurance. Some areas require strengthening, specifically: improving the quality and completeness of some case records including capturing the full history of the case and decisions and actions taken; consistency in the handling of different types of ASB referrals; more timely updates of records; and prompt closure of cases where no further action was required or the case was completed. A proposed system migration offers an opportunity to consider the most appropriate system for the administration of ASB cases and further improve compliance.
- 7.5 The Food Standards Agency Follow Up audit confirmed that progress had been made toward meeting targets for delivery of required inspections though the overall ambitious target of total visits was missed. As a result of work done on risk assessment; document control and management review an increased assurance level of moderate was given but management recognise there is still work to do. This is partially dependant on sufficient resource being available to meet targets but recommended developments in performance reporting should help in delivery management.

## **8 Procurement, Contracts and Commissioning**

- 8.1 Internal Audit issued a final report on use of procurement waiver exemptions which provided a moderate assurance opinion over the preparation, processing and approval of waiver exemption requests. Work is ongoing to address recommended actions to strengthen the processes including the development of further guidance on the use of waivers, a new waiver request form and improved monitoring and reporting arrangements.
- 8.2 Contract management and monitoring within Children's and Families was given moderate assurance over contract governance arrangements, financial monitoring and performance reporting. A significant amount of work has been done over the last 18 months however there remain risks in relation to quality, availability and accuracy of contract data information. Management confirmed that exploration of the use of a SAP contract module was a key priority as this would offer a method to improve contract information,

monitoring and reporting compliance. This has been on hold pending the management of change requests within ICT.

- 8.3 The effectiveness of contract management arrangements within the Council was the subject of several reports to the Finance Scrutiny Committee during 2011. These reports showed a varied approach to contract management across the Council with areas of good practice but recognition that there would be benefits achieved from a standardised approach.
- 8.4 We have continued to engage with the ACE (Growth) and Interim Head of Delivery to maintain oversight of strategic and operational priorities and direction of travel for Capital Programmes and Property (CPP). As part of this, we have taken into consideration management's initial view on the effectiveness of existing arrangements which was that arrangements required significant improvement. The CPP Senior Management Team have started to develop an action plan to address strategic and operational issues and priorities to move the service to reflect areas of good practice over the next 12 to 18 months.
- 8.5 Given recent changes to leadership roles and responsibilities approved at Personnel Committee on 1 June 2016, we consider that the consolidation of procurement and capital programmes and the additional focus on integrated commissioning, all under the leadership of the City Treasurer, provides an opportunity to drive further standardisation and embed good practice across these services. The Internal Audit Plan for 2016/17 includes a further allocation of resource to support this transition.

## **9 Anti-Fraud and Investigations**

- 9.1 The Council continued to operate a zero tolerance policy in relation to fraud and Internal Audit ensured that all allegations reported to the service were risk assessed and considered to ensure appropriate steps taken to investigate.
- 9.2 During 2015/16 Internal Audit received formal notification of 70 reported cases of fraud theft or irregularity. Of these 40 were considered whistleblowing referrals. Some work was delivered by auditors where this was more appropriate and other work was taken forward by the business using assigned disciplinary investigators supported by Internal Audit as appropriate. There is no indication from the referrals or investigations that there has been a breakdown in fundamental systems of internal control.
- 9.3 The nature, scale and complexity of referrals continued to vary. There have been few detected or proven cases of financial loss as a result of employee related fraud. A number of cases referred related to staff behaviour and conduct issues or service delivery concerns. Key risks and issues arising in period included alleged breaches in financial controls, school attendance fraud, abuse of position, bribery and corruption, misconduct, theft of time, loss of cash and alleged victimisation. Details of outcomes are reported to senior managers, external audit and members as appropriate and summaries will be reported in the annual fraud report to Committee in July.

- 9.4 Internal Audit liaised with the Benefit Fraud Investigation Group to support the transfer of benefit fraud services to the DWP in February 2016. New working protocols have been established and Authorised Officer roles approved (in line with legislative requirements) to ensure that referrals in relation to Housing Tenancy and Council Tax Reduction fraud are received, risk assessed and investigated appropriately. Since establishment of protocols in relation to housing tenancy fraud, Internal Audit have received 21 referrals from Registered Providers, as well as 21 Right to Buy application fraud referrals and 14 referrals relating to Council Tax Reduction fraud
- 9.5 Internal Audit continued to work proactively co-ordinating the Council's response to the National Fraud Initiative which identifies potential fraud or irregularities based on matched data sets with other authorities from which cases are investigated. The data matches for the current exercise have been concluded in the main with areas of potential areas of fraud or irregularity followed up. Results have been reported on the NFI website for the Cabinet Officer to review and will be reported internally for management and Audit Committee consideration. Other proactive work included continued success in the identification and recovery of overpayment and duplicate payments which continues to be successful
- 9.6 The Whistleblowing Policy was reviewed by Audit and Personnel Committees' and approved by Standards Committee. Work is being finalised with colleagues from HROD to provide a model whistleblowing policy for schools with next steps include re-launching the policy and holding awareness sessions and refresh of other Counter Fraud policies.

## **10 Recommendation Implementation**

- 10.1 All final Internal Audit reports include management action plans to address agreed recommendations. Internal Audit undertook follow-up work on all recommendations and reported progress to Audit Committee during the year as well as in corporate reports and to directorate management teams.
- 10.2 A total of 154 Internal Audit high risk recommendations were being monitored relating to Council activities, of which 143 were due to have been implemented at the time of this report. Overall 56% of recommendations had been fully or partially implemented, with 18 in the Core referred back to the Chief Information Officer as having been overdue for more than 12 months. Some of these ICT recommendations were historic and predated the current leadership team, but nonetheless indicate that whilst progress has been positive in the year, the Council continues to carry a high level of risk in aspects of ICT.


















**Critical, Major or Significant Priority Recommendations by Directorate**



















Directorate	Due	Referred to Business	Implemented		O/S
			Full	Partial	
Children & Families	79	11	46	3	19
Corporate Core	43	23	10	2	7
Growth & Neighbourhoods	21	1	10	9	2
<b>Total</b>	<b>143</b>	<b>35</b>	<b>66</b>	<b>14</b>	<b>28</b>
<b>Total %</b>		<b>24%</b>	<b>46%</b>	<b>10%</b>	<b>20%</b>













**11 Conclusion**

11.1 Members are asked to note the 2015/16 Internal Audit Opinion Annual Assurance Report.













**Appendix 1: Internal Audit Outputs 2016/17: Status Report by Directorate**
















Audit Area – Planned	Audit Status	Assurance Opinion	Capacity to Improve
<b>Adult Services Brought Forward 2014/15</b>			
MEAP: Contracts <i>Issued Final 01/05/15</i>	Final	Moderate 	Not Assessed
Disclosure and Barring Service <i>Issued 24/09/15</i>	Final	Limited 	High 
<b>Adult Services 2015/16</b>			
Grant Certification: Afghan Resettlement Project <i>Issued 11/12/15</i>	Final Complete And Certified	Substantial 	Not Applicable
Safeguarding Casework Management: Adults <i>Issued 17/11/15</i>	Final	Limited 	Medium 
Community Alarms <i>Issued 18/12/15</i>	Final	Moderate 	High 
Client Financial Services: Appointeeships and Deputies <i>Issued 12/01/15</i>	Final	Substantial	High 
Assistive Technology <i>Issued 15/02/16</i>	Final	Moderate 	Medium 
Manchester Mental Health Trust: Safeguarding Compliance <i>Issued 03/03/16</i>	Final	Substantial 	Not Assessed
Independent Living Fund <i>Issued 13/05/16</i>	Draft	Limited 	Set at Final
Resource Allocation System: Learning Disabilities	Fieldwork	Set at Draft	Set at Final
Health and Social Care Integration	Fieldwork	Set at Draft	Set at Final
Travel Coordination Unit	Cancelled		
<b>Children's Services Brought Forward 2014/15</b>			
Education Operational Services: Statutory Assessment Team <i>Issued 27/05/15</i>	Final	Moderate 	High 
Free Early Education Entitlement: Funding Assurance Framework <i>Issued 26/06/15</i>	Final	Limited 	High 

Audit Area – Planned	Audit Status	Assurance Opinion	Capacity to Improve
<b>Children’s Services 2015/16</b>			
Grant Certification: Evidence Based Interventions Programme <i>Issued 18/06/15</i>	Final Complete And Certified	Substantial 	Not Applicable
Grant Certification: Troubled Families Phase 2 <i>Issued 28/09/15</i>	Final Complete And Certified	Substantial 	Not Applicable
Grant Certification: Troubled Families Phase 2 Oct 15 – Jan 16	Final Complete And Certified	Substantial 	Not Applicable
Internal Foster Care Placements <i>Issued 09/10/2015</i>	Final	Moderate	High 
Ofsted Social Care Improvement Plan Delivery <i>Issued 10/11/15</i>	Final	Substantial 	Medium 
Children’s Services Live Case Audit <i>Issued 30/11/15</i>	Final	Limited 	Medium 
Social Care Casework – Looked After Children <i>Issued 02/12/15</i>	Final	Limited 	Medium 
Alternative Provider Framework Contract: Secondary PRU <i>Issued 08/01/16</i>	Final	Limited 	Medium 
Children Missing from Home/Care <i>Issued 15/02/16</i>	Final	Limited 	Medium 
Children’s Quality Assurance Framework ( <i>new work</i> ) <i>Issued 25/05/16</i>	Final	Substantial 	Not Assessed
Schools Financial Values Statement – DfE Submission <i>Issued 26/05/16</i>	Final Issued CFO Certificate	N/A	Not Applicable
Foster Care Payments <i>Issued 30/03/16</i>	Draft	Limited 	Set at Final
Early Help Delivery	Fieldwork	Position Statement	Not Applicable
Multi-Agency Safeguarding Hub	Deferred		
<b>Growth and Neighbourhoods Brought forward from 2014/15</b>			
Housing Loan Related Transaction	Final	Limited 	High 

Audit Area – Planned	Audit Status	Assurance Opinion	Capacity to Improve
Taxi Licensing Business Process Review	Final	Short Report	
Parks Operational Management	Final	Substantial 	Not assessed
Citywide Support – Food Health Enforcement Approach	Final	Limited 	Not assessed
BDUK Pre-Registered Packages (Grant Certification) 29/6/15	Final	Moderate 	Not assessed
Oxford Road Station Procurement	Final	Advice and Guidance	
<b>Growth and Neighbourhoods 2015/16</b>			
URBACT 11 (ERDF) – Grant Certification	Final	Compliance Certificate and Report Issued	
New Growth Point – Grant Certification	Final		
National Trading Standards Board – Grant Certification	Final		
Decent Homes Grant Certification	Final		
Highways Grant Claims	Final		
Highways Maintenance Efficiency Programme	Final		
BDUK Phase 3	Final	Moderate 	Not assessed
Manchester City Galleries	Final	Substantial 	High 
Housing Loans - Manchester Home Improvement And Relocation Assistance Policy	Final	Advice and Guidance	
Taxi Licensing Complaints	Final	Moderate 	High 
Neighbourhood Investment Fund	Final	Moderate 	Not assessed
Private Sector Housing Property Condition	Final	Substantial 	Not assessed
Neighbourhoods Anti-Social Behaviour (ASB)	Final	Moderate 	Not assessed
Food Standards Agency Follow Up 20/5/16	Draft	Moderate 	Set at final



Audit Area – Planned	Audit Status	Assurance Opinion	Capacity to Improve
Waste Contract Handover	Fieldwork	Set at final	
Triangulum Grant Certification	Deferred as certification date is now August 2016		
Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
<b>Core Brought Forward from 2014/15</b>			
BDUK Pre-Registered Packages (Grant Certification) (29 June 2015)	Final	Moderate 	Not assessed
Troubled Families Expanded Programme: System Development (2 November 2015)	Final	Substantial 	Not assessed
Annual Governance Statement 2014/15 (8 July 2015)	Final	Not assessed	
General Ledger (5 June 2015)	Final	Substantial 	Not assessed
Income Management – SAP (10 April 2015)	Final	Full 	Not assessed
Payments – SAP (18 May 2015)	Final	Substantial 	Not assessed
Payments – Other: Manual Uploads (29 July 2015)	Final	Moderate 	Not assessed
Fixed Assets	Cancelled		
Bereavement Services (28 May 2015)	Final	Moderate 	High 
Risk Based Verification: Post Implementation Review (11 September 2015)	Final	Not assessed	
Change of Bank – Co-Op to Barclays	Cancelled		
<b>Core 2015/16 work</b>			
Treasury Management (5 June 2015)	Final	Substantial 	Not assessed
Registrars & Coroners Financial Systems (15 July 2015)	Final	Substantial 	High 
Carbon Reduction Commitment (Grant Certification) (24 July 2015)	Final Complete and Certified	Not applicable	
Budget Setting (27 August 2015)	Final	Full 	Not assessed

Audit Area – Planned	Audit Status	Assurance Opinion	Capacity to Improve
Channel Shift Phase 2 (8 September 2015)	Final	Substantial 	High 
M-Four Translations (9 September 2015)	Final	Limited 	High 
Payroll (3 November 2015)	Final	Substantial 	Not assessed
Fixed Assets (23 December 2015)	Final	Moderate 	Not assessed
Absence Management (1 February 2016)	Final	Moderate 	High 
Staff Appraisals (29 January 2016)	Final	Limited 	Not assessed
Council Tax Discounts & Exemptions (4 February 2016)	Final	Full 	Not assessed
ICT – review of outstanding recommendations	Final	Referred risk	
SAP Access Working Group	Final	Advice & Guidance	
MiPeople	Final	Advice & Guidance	
ICT Incident Management (draft issued 17 February 2016)	Draft	Not assessed	
ICT Security – Assurance Mapping	Fieldwork	Set at draft	Set at final
AGS/Significant Partnerships Register	Fieldwork	Set at draft	Set at final
Adults Financial Assessments (20 May 2016)	Final	Moderate 	Set at final
PCNs Debt Recovery Process (18 May 2016)	Draft	Substantial 	Set at final
Wenlock Way Document Management	Final	Advice & Guidance	
Business Rates (29 March 2016)	Final	Full 	Not assessed
Benefits and RBV (19 May 2016)	Final	Substantial 	High 
Payment Card Industry Data Security Standard (PCI DSS)	Final	Advice and Guidance	
Budget Monitoring	Deferred	Included on the 2016/17 audit plan	
General Ledger	Deferred		
Payments – SAP	Deferred		
Payments – Other	Deferred		
Local Government Transparency	Cancelled	Following a review of	

Audit Area – Planned	Audit Status	Assurance Opinion	Capacity to Improve
Code		resource we decided to cancel these audits and re assess in 2016/17 based on the developing approach to continuous auditing and updated risk assessment	
Freedom Of Information – review of responses	Cancelled		
Corporate Performance Management Data	Cancelled		
Weekly Fees Payroll	Cancelled		
Income – SAP	Cancelled		
Income – Other	Cancelled		
Bank Transfer – Income and Expenditure Reconciliation	Cancelled		
ICO Audit Support	Cancelled		
<b>Procurement and Commissioning 2015/16</b>			
Use of Waiver Exemptions	Final	Moderate ●	Not Assessed
Contract Management and Monitoring – Children’s Services	Final	Moderate ●	Not Assessed
Assurance Mapping – Capital Programmes – Phase 1	Final	Not Applicable	
Children’s Services Contracts	Cancelled	Included on the 2016/17 audit plan	
Barnardos Contract Monitoring - Leaving Care	Final	Advice and Guidance	
EU Procurement Rules	Final	Position Statement	
MEAP – New framework Contract arrangements	Cancelled	Not Applicable	
Final Accounts Payments	Cancelled	Not Applicable	
Waste Management Contract	Fieldwork	Set at Final	
<b>Contracts Revenue 2015/16</b>			
Strategic Commissioning Board – Terms of Reference	Final	Advice and Guidance	
Ethical Procurement Task and Finish Group	Final	Advice and Guidance	
Highways Maintenance Review	Fieldwork	Set at Final	
<b>Contracts – Capital</b>			

Audit Area – Planned	Audit Status	Assurance Opinion	Capacity to Improve
Thresholds	Final	Advice and Guidance	
CP&P Workflows	Final	Advice and Guidance	
WelcomeHome system	Final	Advice and Guidance	
Commissioning Forms	Final	Advice and Guidance	
Financial Management / Cost control	Fieldwork	Set at Final	
Supply Chain Performance Management	Final	Moderate ●	Not Assessed
CCAG Review	Fieldwork	Set at Final	