Manchester City Council
Report for Information

Report To: Audit Committee - 14 July 2016

Subject: Internal Audit Plan 2016/17

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

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Summary

Standards for Internal Audit in local government are set out in the Public Sector Internal Audit Standards (PSIAS) and a Local Government Application Note introduced by the Chartered Institute for Public Finance and Accountancy. The PSIAS confirm that the Council should periodically prepare risk based plan of Internal Audit activity designed to support an annual opinion on the effectiveness of the systems of governance, risk management and internal control and is informed by the audit strategy, consultation with stakeholders and a dynamic assessment of risks.

The PSIAS emphasises the need for a strong working relationship between Internal Audit and the Audit Committee and that this should include arrangements for Audit Committee to "review and assess the annual internal audit work plan".

Recommendations

Members are requested to review, assess and approve the Annual Internal Audit Plan for 2016/17.

Wards Affected:

None

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Background documents (available for public inspection):

- Internal Audit Plan 2015/16
- Annual Internal Audit Report 2015/16
- Annual Governance Statement 2015/16

Internal Audit Plan 2016/17

1.   Background to report

1.1. Public Sector Internal Audit Standards (PSIAS) set out the standards for internal audit and have been adopted by the service in Manchester. The PSIAS are consistent with the previous CIPFA Code for Internal Audit that applied across local government and include the need for "risk based plans" to be developed for internal audit and for plans to receive input from management and the "board". As in previous years this process includes the development of an emergent plan designed to invite comment from management and the Audit Committee.

1.2. The purpose of this report is to confirm the 2016/17 annual Internal Audit plan.

2.   Basis for the Plan

2.1. The PSIAS (section 2000) state that the "Chief Audit Executive" must "establish risk based plans to determine the priorities of the internal audit activity, consistent with the organisations goals". They refer to the need for the plan to reflect the assurance framework, risk management arrangements and input from management and "the board". These principles have been applied in the development of the 2016/17 plan as follows:
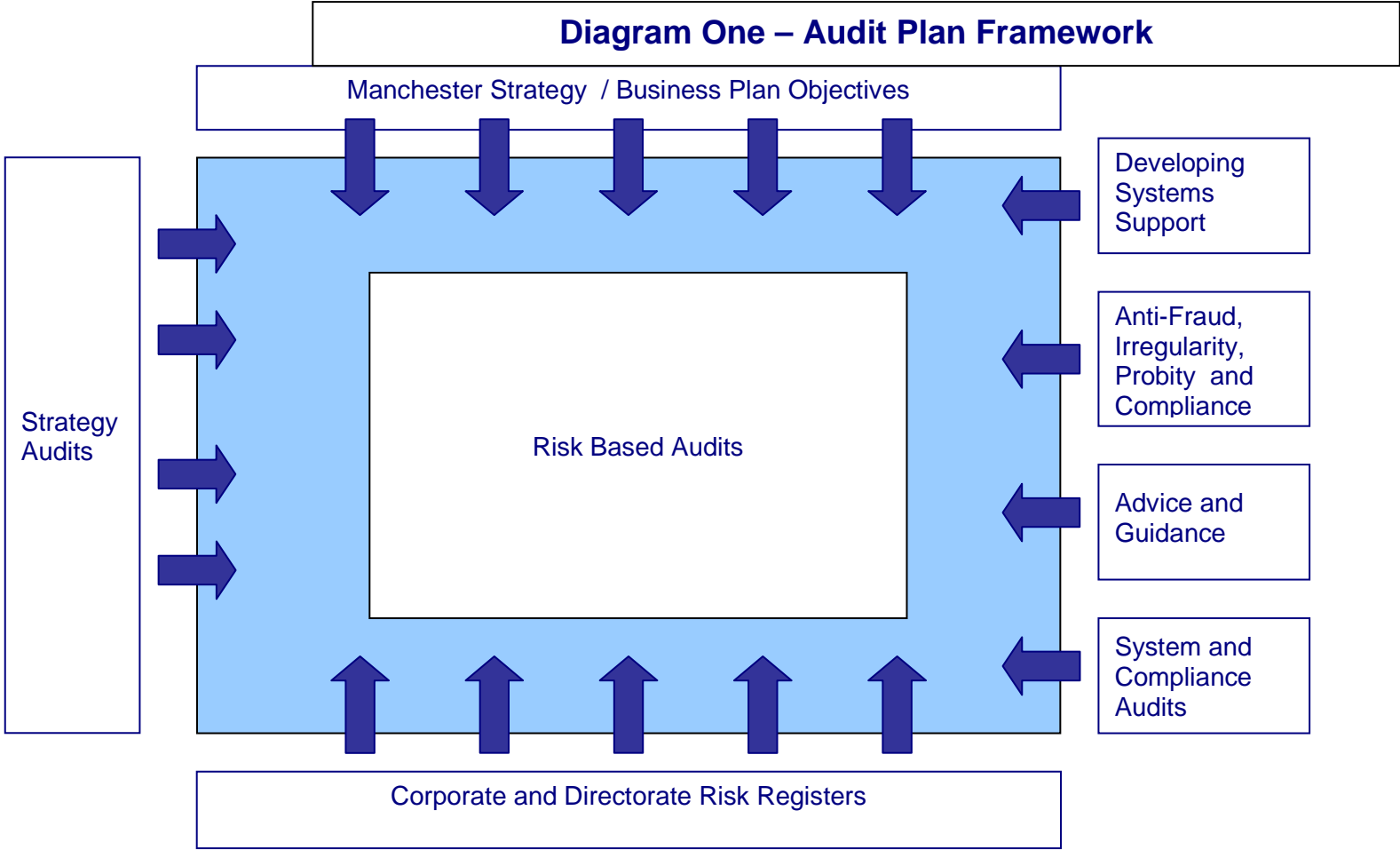
A. Annual Internal Audit Opinion (PSIAS 2010)
- The Head of Internal Audit and Risk Management forms an annual assurance opinion based on an annual programme of audit work as set out in diagram one below as well as assurance obtained by other means. The current approach continues to six main types of audit as shown below. It is not considered cost effective or necessary to obtain audit coverage of all strategies, business units and risks so these are reviewed on a risk basis each year.
- In addition to audit, the Head of Internal Audit and Risk Management considers any issues identified through fraud and corruption or developing systems work insofar as they impact on the effective operation of governance, risk management or internal control within the Council.
- The service also provides advice and guidance to all services and partnerships where appropriate. This is an increasing area of focus give the amount of change ongoing across the Council and our partners. Time is also allocated to support developing systems and a range of emerging projects, ensuring early engagement and audit support across the Council.
- The Head of Internal Audit and Risk Management also seeks to place reliance on assurance mechanisms within the Council as well as the findings of other auditors and inspectors in reaching an annual opinion. This remains an area for ongoing development in 2016/17 to further develop risk and assurance mapping across the Council.
- The plan is flexible and is reviewed and adjusted throughout the year, as necessary, in response to changes in policies, systems, processes, risks and controls across the Council.

B. Based on a Risk Assessment (PSIAS 2010.A1)

- The Internal Audit Section work closely with the Council's Risk and Resilience Team under a single Head of Service. The Audit Manager liaises formally and informally with the Risk and Resilience Manager and Lead Auditors work with the Risk and Resilience Leads to share intelligence, information and issues of concern. Internal Audit also engages with Strategic Directors and Heads of Service, as well as colleagues across the Core in HR, performance, legal, finance and ICT to ensure that known and emerging unregistered risks from the corporate and service risk registers are considered in annual audit planning.
- Assignment audit planning considers key risks and the focus of audit work is tailored accordingly to ensure that local and national issues and risks are addressed.
- The Head of Internal Audit and Risk Management ensures a culture of risk awareness is maintained within the service so that all members of the team are aware of local, regional and national risks in the performance of their duties.
- Through regular liaison and the sharing of emergent plans with colleagues across the North West, Greater Manchester and the Core Cities, Internal Audit ensures that it is aware of emerging risks in other Council's and considers these as part of audit planning.

C. Informed by Expectations (PSIAS 2010.A2)

- The Internal Audit Service is aligned to service and directorate structures, ensuring teams engage positively with Strategic Directors and their teams.
- The annual plan is based on consultation and discussion with these directorate management teams and key officers to ensure it is focused on key risks, core systems and areas where Internal Audit can effectively contribute to the effectiveness and efficiency of governance, risk management and control processes.
- An emergent plan is produced to help ensure early engagement with Elected Members represented on the Council's Audit Committee.

Diagram One – Audit Plan Framework

Manchester Strategy / Business Plan Objectives

Strategy Audits

Risk Based Audits

Developing Systems Support

Anti-Fraud, Irregularity, Probity and Compliance

Advice and Guidance

System and Compliance Audits

Corporate and Directorate Risk Registers

3.   Annual Planning

3.1.   The approach to audit planning in the Council for 2016/17 has been based largely, but not exclusively, on the following:

- Review of the Corporate Risk Register (currently in draft and proposed to be reported to Audit Committee in July 2016)
- Review of Directorate Business Plans, savings proposals and related risk registers.
- Review of the Community Strategy and other key strategy documents.
- Cumulative audit knowledge and experience.
- Findings and outcomes from audit and investigation work in 2015/16 and earlier years.
- Engagement with Heads of Service and directorate management teams.
- Engagement with audit colleagues across Greater Manchester and the Core Cities.
- Engagement with the Risk & Resilience, Insurance & Claims and Health & Safety teams within the Audit and Risk Management Division.

3.2.   On this basis, a plan of areas for audit coverage has been developed. Areas have been considered on a risk basis and consultation with Directors and their management teams is ongoing throughout the year to ensure that the risks identified are consistent with their understanding and assessment. This is particularly pertinent given recent changes to leadership roles and responsibilities across the Council arising from a report to Personnel Committee on 1 June 2016.

4.   Key Characteristics of the Annual Plan

Scale and Pace of Change

4.1.   The organisational context for the Internal Audit Plan remains one of reduced financial and staffing resources, impacts of devolution and partnership working, transformation and change. Substantial changes continue in the design, commissioning and delivery of services, with substantial, ongoing activity to safely deliver continued savings across all areas of the business. Obtaining assurance over the implementation of changes and reform, with a reduced workforce whilst delivering business as usual and achieving key priorities during remains a challenge to be reflected in the Internal Audit plan.

4.2.   The Internal Audit plan must continue to be sufficiently **flexible** to enable assurance to be obtained over current as well as emerging risks, as well as those risks yet to be identified.   This remains relevant for 2016/17.

4.3.   As a result there are areas where Internal Audit work cannot be fully defined at this stage but where allocations of resource are required to help support good governance, risk management and control. For example, there is a continued need for assurance in areas such as commissioning and contracts; risk and assurance mapping; ICT; and information governance. Rather than define

specific audits and then change them, the plan includes blocks of work which will be applied to specific aspects of audit activity throughout the year.

4.4.   Periods of change inevitably increase the potential for risks, both positive (opportunities) and negative (hazards). The significant reduction in the workforce for example provides opportunity for a breakdown in control as well as an opportunity to consider new, more efficient ways of organising people, systems and processes without impacting adversely on internal control.   To reflect this risk the plan will continue to allocate time for advice and guidance and developing systems support to officers to **support** and **challenge** them in the establishment and development of their systems of governance, risk management and internal control. We will also deliver work on the core financial systems and a number of proactive anti-fraud, irregularity and probity audits to provide assurance that the basic governance and control arrangements are continuing to operate effectively, minimising the risks of misappropriation, loss and error.

4.5.   The continued pace of change across the Council requires assurance that is **prioritised** and **timely**. The Internal Audit plan must provide for this assurance, to enable remedial actions or controls to be implemented on a timely basis. Based on experience and feedback from Directorate Management Teams there is a continued need for shorter, more focused and practical audits in areas of emerging risk. The scope of these will likely be narrower than a full system or risk based audit, but will provide assurance over the management of specific risks.

4.6.   These characteristics of the plan: flexible, supportive, challenging, prioritised and timely are not new. It remains critical that these principles are maintained if Internal Audit is to help the Council to continue to respond effectively to the scale of change during 2016/17 and beyond.

4.7.   Based on the above the Head of Internal Audit and Risk Management considers that assurance is best obtained through a combination of different audits and other sources of assurance. This is not an uncommon approach but has been tailored to reflect the specific needs of the Council. It is consistent with the approach taken in the development and delivery of the 2015/16 plan.

Plan Structure

4.8.   There are a number of different types of audit activity in the plan.

4.9.   Strategy and Business Plan: To provide an assurance opinion on the Council's strategic approach to the achievement of objectives.

4.10.   Risk Based: To provide assurance on the arrangements in place to manage key business risks. These are the audits that focus on risks in service and directorate plans and the corporate risk register.

4.11.   System and Compliance: To provide assurance to statutory officers and key stakeholders that key systems and processes are operating as intended.

4.12.   Anti Fraud, Irregularity and Probity Programme: There will be ongoing proactive testing of systems and processes to identify potential fraud and misappropriation, as well as potential non-compliance with policies and procedures. In addition the service investigates potential wrongdoing, fraud and corruption.

4.13.   Schools: Assurance over governance and financial management in schools, to support Governing Bodies, the Local Authority and allow the City Treasurer to discharge his statutory obligations over maintained schools. This includes cross cutting audits of thematic risk areas across a sample of schools. In addition the service provides paid services to academies and schools who request support in addition to the core service offered by the team.

4.14.   Developing Systems: To provide early engagement on the development of new systems or processes and make recommendations to mitigate risks where appropriate.

4.15.   Advice and Guidance: Internal Audit provides ongoing advice across the Council. Whether through attendance at working groups or responding to telephone enquiries this remains an area where early advice and support can help maintain a robust control environment.

4.16.   Contingency: an allocation of time has been retained to enable Internal Audit to respond to emerging risks in the year.

4.17.   This approach of using different types of audits and other work is considered the most effective way to deliver the vision for Internal Audit.

5.   Plan Content

5.1.   In summary, there is a spread of focus proposed this year on risk based audits, assurance over core systems. This reflects the need to focus on the management of emerging risks and to ensure the continued operation of controls within the Council's overall governance arrangements, its systems and its processes.

5.2.   The time allocated to advice, guidance and developing systems remains reflective of the need to support the design and implementation of service transformation proposals and this includes responding to changes arising from health and social care devolution and wider Public Service Reform.

5.3.   The need for continued investment of time in anti-fraud, irregularity and probity work continues and the plan includes a specified block of audit and assurance work over contracts that has previously been reflected under risk, system and compliance.

5.4.   External work includes 194 days for the Greater Manchester Combined
        Authority, as well as work for schools and academies.

5.5.   The approximate split of total available auditor time across the 2016/17 plan
        will be as follows:

	Days 2016/17	% 2016/17	% 2015/16
Advice and Guidance	179	7%	6%
Anti Fraud Reviews	274	11%	10%
Anti Fraud Investigations	230	9%	7%
Contingency and 2015/16 Completion	170	6%	3%
Compliance	237	9%	18%
Developing System	127	5%	7%
Governance and Strategy	121	5%	2%
Procurement, Contracts & Commissioning	290	11%	N/A
Risk	238	9%	12%
System	362	14%	21%
External Work	279	11%	11%
Follow Up	71	3%	3%
Total	**2,578**	**100%**	**100%**

5.6.   The emergent plan has been compiled to reflect the Strategic Management
        Team structure as follows:

   - Core: Deputy Chief Executive (People, Policy and Reform), City
     Treasurer, City Solicitor, Chief Information Officer and Interim Director
     of Highways.
   - Growth and Neighbourhoods: Deputy Chief Executive (Growth and
     Neighbourhoods) and Strategic Director (Growth.
   - Children's and Adults: Strategic Director of Childrens Services, Director
     of Education and Skills, Strategic Director of Adult Services, Director of
     Public Health and Joint Director of Health and Social Care.

5.7.   The spread of time across these areas, as well as across the thematic areas
        of Anti Fraud and Irregularity; Data, Information and Systems; and
        Procurement, Contracts & Commissioning is as shown below.

5.8.   In 2015/16 the bulk of data, ICT and contracts work was allocated to the Core
        and as these areas are now shown as separate items, this explains the
        substantial decrease in time shown as allocated to the Core in 2016/17.

Area	Days 2016/17	% 2016/17	% 2015/16
Anti Fraud and Irregularity	515	20%	16%
Childrens and Adults	280	11%	8%
Contingency and 2015/16 Completion	170	7%	3%
Corporate Core	350	14%	34%
Data, Information and Systems	258	10%	N/A
Education, Skills and Schools	80	3%	7%
External Clients	279	11%	11%
Growth and Neighbourhoods	275	10%	10%
Procurement, Contracts & Commissioning	300	12%	N/A
Follow Up	71	2%	3%
Total	**2,578**	**100%**	**100%**

Scale of Plan

5.9. The annual plan needs to be deliverable within available resources. The service has an approved establishment of 18 staff (excluding the Head of Internal Audit and Risk Management) equivalent to 17 FTE.

5.10. During 2015/16 there were up to four vacant posts and two staff on maternity leave, which impacted the ability to deliver the full audit plan. This was a key factor in the increase in the amount of work brought forward for completion in 2016/17.

5.11. Successful internal and external recruitment to vacant posts and the return of staff from maternity leave means that by August all posts will be filled. As a result the available resources to be allocated to the management and delivery of direct audit work is 2,578 days. This total available time compares to 2,490 planned days for 2015/16.

Emergent Plan Content

5.12. Within this framework an emergent work programme of potential work has been developed as shown below. This summary also shows links to the Community Strategy (Our Manchester) and the Corporate Risk Register (CRR).

5.13. Consultation is ongoing with directorate management team meetings and Strategic Directors. It is likely elements of the plan will be changed during the year as part of this overall process of engagement and in reconciling proposed audit work with available resources. .

6. Recommendations

6.1. Members are requested to review, assess and approve the Annual Internal Audit Plan for 2016/17.

Appendix 1   **Audits in 2016/17 Internal Audit Plan**

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
Anti Fraud and Irregularity (515)	Counter Fraud Training and Awareness	Proactive	H	Development and delivery of Counter Fraud communications strategy Training strategy and roll out of training programme, including possible e-learning						X	15
	Counter Fraud Training and Awareness: Schools	Proactive	H	Development and delivery of workshops specifically for schools regarding Counter Fraud						X	15
	Proactive counter fraud reviews	Proactive and Probity	H	Development and delivery of a series of detective counter fraud reviews focused on key risks with scopes to be finalised but planned to include: • Supplier payments and credits • Foster Care Payments • Housing Loans • Insurance Claims • Council Tax • Right to Buy (housing)						X	15 29
	Fraud Risk Assessment	Proactive	M	Development of updated fraud risk assessment to inform further areas for detailed focus						X	15
	Fraud Risk Tools	Proactive	M	Development of arrangements to support proactive review of ICT security and ICT support in the conduct of counter fraud and HR investigations						X	15
	National Fraud Initiative	Proactive and Probity	H	Co-ordination and facilitation of the Council's response to the NFI including data collation, review of						X	15

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
Anti Fraud and Irregularity (continued)				matches and action to address anomalies. To include additional Single Person Discount matching review							
	Duplicate Payments	Proactive	M	Annual review of duplicate and supplier payments						X	15
	Fraud and Corruption Surveys and Returns	Proactive	M	Completion of survey and analysis of results and comparators as part of CIPFA surveys, under Transparency Code and in returns to Government						X	15
	Annual Fraud Report	Proactive	H	Report to Senior Officers and Audit Committee						X	15
	Fraud Policy Review	Proactive	H	Review and refresh of the Anti Fraud; Anti Money Laundering and Anti Bribery Policies						X	15
	Identity Checks	Proactive	H	Procurement and roll out of identity checking equipment for use in counter fraud as well as front line services – designed to detect potential fraudulent applications being made to the Council						X	15
	Reactive	Reactive	H	Block to address referred work and deliver investigations. For 2016/17 this now includes housing tenancy and Council Tax Reduction fraud referrals						X	15
Core (300)	Printing Project	Developing System	H	Assurance over the development and delivery of project to improve security, reduce costs and support modern ways of working					X		
	Capital Programme	System	H	Assurance over arrangements for capital programme monitoring and	X				X	X	1 2

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
				delivery (non-highways)							
Core (continued)	Capital Programme: DMF	Developing Systems	H	Assurance over the implementation of the Development Management Framework system for scheduling and management of capital programmes and projects						X	1 2
	Highways - Inspection and Repairs	Risk	H	Support to ongoing review of highways management and repair reviews – scope to be determined	X			X	X	X	21
	Fleet	System	H	Assurance over the performance and management of fleet services following co-location with GM Police				X		X	
	Fixed Assets: Highways	Risk	H	Assurance over the valuation of the highways network asset – a new and significant requirement for inclusion in the Statement of Accounts						X	29
	Finance Systems: General Ledger	Risk	M	Assurance over the administration of suspense accounts in the general financial ledger						X	29
	Finance System Access: Banking	Risk	H	Assurance that controls over access and permissions within the banking system (Barclays.net) are effective and operating as intended						X	
	Finance: Capital Budget Monitoring	System	H	Assurance over the effectiveness of systems for monitoring capital expenditure						X	1 2
	HR: Strategy and Structure	Developing System	H	Block allocation to input and advise on changes proposed as a result of the reviews of strategic and transactional HR arrangements		X				X	17
	HR: Absence	System	H	Assurance over the approach to						X	16

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
	Management			managing and addressing absence							
	HR: External Resources	System	M	Assurance over the operation of the external resourcing functions within HR and the Shared Service Centre						X	17
	PCI DSS	Advice and Guidance	H	Support to project team in the delivery of plans to achieve compliance with payment card industry security standards						X	
	European Auditor Review of Grants	Advice and Guidance	M	Support to lessons learned review following routine EU audits of grant claims							
	Teachers Pensions Return	Advice and Guidance	M	Support to finance teams in the improvement of controls to assure the accuracy of Teachers Pensions returns							
	AGS / Significant Partnership Register	System	H	Annual assurance over process to produce AGS including appropriateness and robustness of evidence sources and improvement actions, contributing through membership of AGS Working Group and provision of ongoing support	X	X	X	X	X	X	6
	Legal Services: Assurance Mapping	Governance	M	Support to service management in the development of assurance mapping framework for Legal Services, linked to existing external accreditation and management review arrangements						X	
	Core Financial Systems	System & Compliance	Mandatory	Delivery of programme of ongoing assurance over the effectiveness of the Council's core financial systems: • Council Tax						X	1 2 15 29

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
				• Benefit Administration • Income • Payments • Business Rates • Payroll • Cash • Budget Monitoring & Reporting • Budget Setting • Treasury Management • General Ledger • Assets							
	Grant Certifications	Compliance	Mandatory	Certification of grant returns including: • GM Pension Fund Workbook • Carbon Reduction Commitment • Disabled Facilities Grant • Cycle City • Highways Maintenance Grants • BDUK Voucher Scheme • Triangulum Project • Urbact III (EU funding) • Better Care Fund • Evidence Based Interventions Programme (EBIP) for Troubled Families • Access to Logasnet claim system						X	28 29
Children and Adults (280)	Childrens Social Care: Quality Assurance	System	H	Assurance over quality assurance processes within childrens social care			X				8 9
	Childrens Social Care Casework	System	H	To provide assurance that case management is dealt with in			X				8 9

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
				accordance with Council policies and procedures							
	Emergency Duty Service	System	H	Assurance over arrangements implemented following the EDS review, including partnership working			X				8 9
	Childrens Social Care: Data Quality	Advice and Guidance	H	Whole population analysis of childrens social care data to evaluate compliance with recording requirements			X				8 9
	Signs of Safety	Advice and Guidance	H	Engagement with Childrens social care service over the development and roll out of the Signs of Safety approach to social work practice			X				8 9
	Childrens and Adults Services: Assurance Mapping	Governance	M	Support and engagement with Childrens and Adults Directorate management to further develop assurance mapping framework			X				8 9 10 12 20
	Adults Social Care: Quality Assurance	System	H	Assurance over quality assurance processes within adult social care			X				8
	Health and Social Care Integration	Developing system	H	Block allocation to provide assurance over strategies, plans and delivery management under HSC integration. Includes allocation of time for GM level assurance with other district audit teams			X				8 20
	Emergency Duty Service	System	H	Assurance over arrangements implemented following the EDS review, including partnership working			X				8

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
	Client Financial Services Appointeeships and Deputies	Compliance	H	Assurance over the arrangements for using and controlling payment cards and cash			X			X	15
	Upgrade of Social Care System	Developing System	H	Engagement and assurance over the upgrade and development of the MiCare social care application			X			X	
	Multi Agency Safeguarding Hub (MASH)	Developing System	H	Assurance over the effectiveness of referral process and partnership working			X			X	5 8
Data, Information and Systems (258)	Information and ICT Strategy	Strategy	H	To provide assurance over the development of the Information and ICT Strategy					X	X	4 5 13 14 27
	Data Analytics: Systems	Risk	H	Block allocation for the interrogation and evaluation of data in a sample of key business systems, designed to provide assurance or identify issues / errors in data					X	X	14 27
	Data Analytics: Continuous financial assurance	Risk	H	Allocation for the further development of a continuous auditing approach for the Council's core financial systems						X	15 29
	Application Audit: Academy	System	H	Assurance over the administration and governance of the Academy (revenues and benefits) ICT system						X	4
	ICT Security: Email and Internet Filtering	System	H	Assurance over the governance and operation of filtering in accordance with organisational need and security						X	4

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
				standards							
	ICT: Programme and Project Management	System	H	Assurance over the effectiveness of ICT programme and project management						X	5
	ICT: Strategy Delivery	Governance	H	Assurance over delivery of the ICT strategy and approved action plans					X	X	4 5 13
	ICT Security: Leavers and Transfers	System	H	Assurance over the timely, accurate and complete processing of staff leavers and transfers						X	4
	ICT Resilience: Disaster Recovery	Developing System	H	Assurance over the identification and development of Council ICT disaster recovery solutions						X	13
	Information Advice and Support	Advice and Guidance	M	Attendance and engagement at: • ICT Board • PSN Project Board • PCI DSS Project Board • Citrix Upgrade Steering Group						X	4 5 13
Education, Skills and Schools (80)	School audits	System	H	Annual programme of school focused work including: • Risk based school audits • Targeted schools audits focused on specific issues of concern • Thematic audits of information security, pupil premium funding and procurement • Supporting S151 Officer assurance to the Department for Education • Closing schools / transfer audits	X	X	X			X	25 26

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
Procurement Contracts & Commissioning (300)	Contracts Block	Compliance	H	To provide assurance over contract definition, monitoring, reporting and payments for the following contract areas: • Public health Contracts • ICT Contracts • Capital Contracts • Childrens Services Contracts • Leisure Contracts	X	X	X	X	X	X	1 2 11 17
	Contract Value for Money	Risk	H	To provide assurance over the assessment and reporting of value for money in health and social care commissioning			X			X	20
	Contracts Assurance Framework	Risk	H	Ongoing mapping of risk and assurance assessment for contracts and procurement, commissioning	X	X	X	X	X	X	1 2 11 17
	Strategic Commissioning	Advice and Guidance	H	Support to the review of the Council's Commissioning Strategy and supporting governance arrangements	X	X	X	X	X	X	1 2 11 17
	Contract Awards	Compliance	H	Assurance over compliance with policies and procedures to support decisions around the selection and award of contracts						X	15
	Contract Sign Off	System	H	Assurance over the system and process for completion of contract documentation and sign off						X	15
Growth and Neighbourhoods	Fleet	System	H	Assurance over the performance and management of fleet services						X	

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
(325)				following co-location with GM Police							
	Work and Skills Strategy	Strategy	H	Review of governance and assurance arrangements to support implementation of work and skills strategy objectives		X				X	25
	Management and Governance of Events	System	H	Assurance over annual event planning and governance arrangements	X			X		X	
	Residential Growth	Risk	H	Assurance over the strategy and governance for implementation of the residential growth strategy	X		X	X		X	19
	Place Planning	Strategy	H	Review of the governance and assurance arrangements for the management and monitoring of place plan priorities and targets	X	X	X	X	X	X	19 21
	Selective Licensing	Developing System	H	Assurance over the developing approach to landlord licensing						X	
	Disabled Facilities Grant Scheme	Risk	H	Assurance over arrangements for the management and monitoring of disabled facilities grants			X			X	
	Neighbourhoods Enforcement	Compliance	H	Assurance over compliance with the legal framework for enforcement activity				X		X	
	Waste Service Requests	Compliance	H	Assurance over casework compliance with policies and procedures				X		X	
	Other Service Requests (Flare)	Compliance	M	Assurance over compliance with policies and procedures for sample of services where casework is managed through the Flare system						X	
	Service Requests	Compliance	M	Assurance over compliance with policies and procedures for the						X	

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	Links to Our Manchester & CRR						
					1	2	3	4	5	6	7
				management of on-line or telephone service requests							
	Town Hall Project	Advice and Guidance	H	Support in the development of the programme governance for the review and potential refurbishment of Manchester Town Hall						X	1 2
Follow Up (71)	Follow-up of Internal Audit recommendations										
External Clients (279)	Delivery of Internal Audit services to GMCA, schools, academies and other clients										
Brought forward (170)	Completion of audits and investigations from 2015/16										

Key showing how audits in the plan link to the Community Strategy (Our Manchester), Council priorities and Corporate Risk Register

Our Manchester Themes

1. A thriving and sustainable city

2. A highly skilled city

3. A progressive and equitable city

4. A liveable and low carbon city

5. A connected city

From a Council Perspective the Internal Audit Plan also links to

6. The Corporate Core Business Plan Objectives of Good Governance, Accountability, Effectiveness, Leadership of Reform and Value for Money

7. The Corporate Risk Register (based on the version circulated for review by SMT Use of Resources Sub Group in June 2016 and for onward reporting to SMT and Audit Committee)