

**Manchester City Council
Report for Information**

Report To: Audit Committee - 6 October 2016
Subject: Internal Audit Progress Report 2016/17
Report of: City Treasurer / Head of Audit and Risk Management

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. This work culminates in the Annual Head of Internal Audit Annual Opinion and an Annual Assurance Report. This report provides a summary on the work undertaken and audit opinions issued in the period April to September 2016.

Recommendations

Members are requested to consider and comment on the Internal Audit Assurance Progress Report to September 2016.

Wards Affected:

All

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Background documents (available for public inspection):

Documents used in the development of the assurance report include:

- Internal Audit Plan 2016/17 (July 2016 Audit Committee)
- Internal Audit Annual Assurance Report 2015/16 (June 2016 Audit Committee)

Internal Audit Assurance Report April to September 2016

Introduction

- 1.1 This report provides a summary of the work of the Internal Audit Section from April to September 2016 reporting progress with delivery of the annual audit plan, a summary of assurance opinions on completed audits and the level of exposure to risk arising where recommendations are outstanding. The opinions and statistics are provided to Directorate senior managers for discussion and to agree actions and are used to inform an overall annual assurance opinion.

2. Audit Programme Delivery

Plan Delivery

- 2.1 The following table summarises the outturn against the audit plan to date. Outputs include audit reports, management letters and advice and guidance as well as support to management on service improvement. It also includes reactive fraud and irregularity investigation reports for work requiring more than five days of audit support or where an opinion was provided. The analysis excludes most of the advice and guidance provided to the business through involvement in working groups and projects across the Council as these are not captured in formal reports. Figures include completion of brought forward work in the first quarter as agreed with managers.

Audit Status	Audit Plan Outputs	Additional and Contingency Items
Final Report Issued *	44	6
Draft Report Issued	4	
Fieldwork Completed	7	
Fieldwork Started	15	
Planned	18	
Cancelled / Deferred	1	

- 2.2 The number of audits carried out during the year increases as blocks of time allocated for areas of work are broken down and used to support the business and provide assurance over key activities. The flexibility offered by the audit plan allows for some adaptation and resourcing of targeted work while maintaining progress toward delivery of planned assurance activities.

- 2.3 The sections below describe the progress made against the annual audit plan. The status of work in progress and delivered is shown at Appendix One.

3 Children and Families

Children's Services

- 3.1 Audit activity in this period focused on provision of assurance ahead of Ofsted re-inspection and reported improvements in key areas compared to previous years. Senior management acknowledged it will take time to achieve sufficient evidence of sustainable improvement but the direction of travel is positive. Key improvement measures such as Signs of Safety; new Looked After Children ("LAC") Reduction and Early Help strategies; and new ways of working supported by mobile IT will take time to have a measurable impact. Similarly, while recruitment of new social workers is in hand and all team manager posts have now been filled, it will take time to reduce caseloads to target levels. The Improvement Board Chair's own work reported increased challenge and supervision and noted improved casework quality while acknowledging ongoing issues including compliance. Internal Audit's findings are consistent with this.
- 3.2 Limited assurance was provided on compliance with casework supervisions policy, with a lack of consistency in its application across teams and locations based on audit work carried out in August and September. In our view effective management oversight and scrutiny is essential to support the improvement journey and recommendations were made around issues such as frequency; numbers of cases reviewed; recording; and improvement actions. It was encouraging that most staff we spoke to considered improvements were being made. We discussed the report with the Director of Children's Services, who had raised supervisions as an issue at Ofsted Improvement Board and had commissioned an internal review. Review findings agreed with ours, and we took assurance from the readiness to analyse and address areas of concern.
- 3.3 Review of Early Help Strategy implementation and quality audits of assessments and interventions confirmed that while the strategy was the right one, benefits would take time to deliver and that practice needed to improve. Subsequent assurance work found improvement but made recommendations which were being addressed through an action plan. Progress is being reported alongside ongoing challenges of increasing take up of Early Help Assessments and reducing higher cost demand.
- 3.4 Internal Audit continued to issue bi-monthly MiCare data reports to the Director of Children's Services (DCS) covering Child Protection Plan and LAC visits, completion of Social Work reports, Care Plans and Chairs' Monitoring reports. This reported continued improvement in compliance with recording requirements, with significant reductions in delays in recording on MiCare. While the direction of travel is positive many Service targets are not yet being met. For example 83% (7% of total) of Child Protection Plans recorded no visit against a target of 0% (no improvement over previous report), and Child in Need visits were recorded within 8 days compared to a two day target (0.4

days improvement over previous report). We will continue to monitor and report progress.

- 3.5 There was limited assurance over Foster Care Payments because in all cases tested the MiCare based process was not followed and a manual process was used instead. As a result we found incorrect payments, lack of management oversight and review and inadequate evidence to support allowances awarded. The new management team responded positively to our findings with key actions identified and Internal Audit will monitor progress with implementation.

Adult Services

- 3.6 Internal Audit gave limited assurance over arrangements to support the transfer to the Council of funding and responsibility for care and support needs under Independent Living Fund. There had been delays in progressing reassessments against stated timescales, though we acknowledged that other Service priorities may have been a factor. Some delay in support planning had been expected due to issues with the resource allocation process and the different assessment criteria used by the Council and Department of Work and Pensions. However, we understand all reassessments have now been completed and that all are now funded through the Council.
- 3.7 Internal Audit took assurance from attending Supported Accommodation Improvement Board meetings over the response to the unannounced March Care Quality Commission (“CQC”) inspection which rated Manchester Learning Disability Partnership (“MLDP”) as ‘inadequate’ overall. An Improvement Plan identified tasks and timescales, allocated responsibility and RAG rated progress. A risk register had been agreed and while further work was needed in areas such as client file audits, supporting assessments and reports, Internal Audit is satisfied planned action is progressing. We took assurance from a CQC inspection of MLDP South in the summer, which was rated ‘requires improvement’ with no warning notice issued. In addition a new Statement of Purpose document had been shared with CQC; 21 apprentices had been recruited; an ICT investment bid supported transformation and a quality assurance framework was being put in place.
- 3.8 Health and Social Care integration is progressing, with an agreed Manchester Locality Plan sitting alongside the GM Strategic Plan, supported by established governance arrangements. Delivery timescales are challenging with integrated Neighbourhood Teams to be co-located by March 2017 and a shadow Local Care Organisation (“LCO”) contract to be in place by April 2017. A Transformation Fund investment proposition is due to be submitted in September to support delivery of the integrated social care model and LCO, and development of LCO models of care and functional components is progressing. An integrated social care quality assurance function was being considered and we will follow up on this with Quality Assurance Lead. Internal Audit plan to provide assurance over integration in three areas: governance, financial management and statutory duties.
- 3.9 A new Quality Assurance Framework was put in place from April and we will audit compliance in the autumn. Resource Allocation System / Resource

Allocation Approach (RAS/RAA) development is progressing but there is still no agreed RAA in place and the original April 2016 implementation target is likely to be moved to 1 April 2017. RAA evaluation is due to be undertaken once data collection is complete (end of September). Adult Social Care's (ASC) risk register records RAS/RAA as a red risk and Internal Audit will continue to monitor progress through the Transforming ASC Board.

Schools

- 3.10 Delivery of our 2015/16 school audit programme using bought in resource was concluded as planned. We evaluated the approach used by our third party provider with colleagues in Bolton Council to inform our approach to the future school audit programme. Key thematic issues continue to occur in schools and the audits provide the opportunity to support action to strengthen controls in governance and financial control. For 2016/17 Internal Audit are reviewing our School Audit Strategy to make best use of available resources to deliver assurance over the highest risks. As an example we are planning a thematic audit of school attendance data following previous concerns over accuracy and completeness and will audit compliance with established processes in a large sample of schools. Outcomes in terms of learning and best practice will be shared with all Manchester schools where appropriate.
- 3.11 There was one limited assurance provided at Button Lane and an agreed programme of action to address significant issues was agreed with the school.

Audit Recommendations and Exposure to Risk

- 3.12 The percentage of recommendations implemented for Children and Families was 44% (Adults Services 50% and Children's 40%). While we are satisfied with implementation in part due to effective engagement with managers and clear implementation plans there is clearly work to do in implementing actions to address risks. Internal Audit referred a number of risks to Directors where recommendations were not fully implemented 12 months after the agreed implementation date and where sufficient progress was not being made. This was to enable management to review the exposure to risk and consider other potential mitigating actions. In our view exposure from risks arising from unimplemented recommendations has reduced and Internal Audit will continue to work with managers to address where implementation is overdue, where we have specific concerns over Learning Disability Support Plan Casework and Homecare Monitoring in Adults, Education Operational Services: Statutory Assessment Team in Children's Services and Manchester Secondary Pupil Referral Unit.

4 Core

Chief Executives and Corporate Services

- 4.1 We completed grant certifications for Disabled Facilities, URBACT III, National Trading Standards Board and Carbon Reduction Commitment grant certifications and issued unqualified opinions for all of these. We undertook testing to certify these grants and enable the signed audit certificate to be

returned on time to the funding provider. Similarly the GM Pension Fund workbook validation was reviewed which supported the Section 151 Officer signing the annual return documents, a letter of completion was issued confirming the detail of this work. We also provided advice and guidance to the business supporting the annual return for Teacher's Pensions.

- 4.2 We delivered advice and guidance in relation to the Payment Card Industry Data Security Standard ("PCI DSS") whereby we issued self assessment questionnaires to all areas of the Council where payments were processed and presented our findings to the PCI DSS Steering Group. We will undertake further validation work on the results of these questionnaires to further support the Council in ensuring compliance.
- 4.3 Our 2016/17 plan included one audit in Legal Services in relation to assurance mapping but given likely duplication with the LEXCEL external assessment which the Service are undertaking during the year we agreed to revise the scope of the work. We will undertake a review of local financial management arrangements within Legal Services as this is one of the few areas not covered by the LEXCEL assessment and therefore where additional assurance would be beneficial. We plan to complete this re scoped work in quarter three.
- 4.4 Planned work is underway in the audit of attendance management which will be reported on shortly and we have also been involved in a review within the Printing ICT Project and have offered advice and support on the Hybrid Mail project as it develops.
- 4.5 The final report was issued in August 2016 for the Annual Governance Statement / Significant Partnership review providing full assurance over the effectiveness of the process.

Highways

- 4.6 The Local Transport Plan Highways Capital Maintenance (£3.8M) and Challenge Fund (£1.1M) fieldwork has been completed and final certifications issued on this grant funding. There were no issues arising from this work so we were able to certify these returns in full.
- 4.7 Since the agreement of the Annual Audit Plan, City Wide Highways, Highways Capital Programmes and Manchester Contracts have been consolidated into a single integrated highways function under a new Interim Strategic Director for Highways. This change is intended to provide the focused leadership to implement required changes to highways functions. A number of internal and external reviews designed to support improvement have been commissioned by the Service and these helped to guide Internal Audit activity in several areas.
- 4.8 Internal Audit examined a Highways Capital Scheme under the City Cycle Ambition Grant ("CCAG") following a request by management to conduct an independent review of project governance arrangements for the scheme. The report raised a number of concerns that reflected wider systemic control

issues within Highways over how projects were being delivered and managed. In response to these findings a lessons learned review was undertaken with Highways staff as part of a wider comprehensive strategic review of the service and planned improvements in governance, systems, processes and operating practices.

- 4.9 A substantial audit review was carried out on Highways Reactive Maintenance arrangements. This resulted in a no assurance opinion being issued over the effectiveness of governance and control arrangements operated by Highways and Manchester Contracts in the delivery of reactive maintenance work. This opinion reflected the findings that a lack of effective arrangements left the system open to significant error and a number of significant operational and strategic risks were identified as a result. The outcome of our work and the management-led reviews of reactive maintenance including a strategic review of the service are being considered by the Interim Director for Highways as the basis for developing a future operating model and to address the immediate concerns over operating practices. The Interim Director for Highways will present a report for Audit Committee setting out his view of the service and details of actions to address governance and control matters, including those identified in the audit report. Internal Audit has agreed to work with management to assess and monitor the progress being made against the management action plan for improvement and will conduct a formal follow up review of the service in early 2017.

Audit Recommendations and Exposure to Risk

- 4.10 The overall percentage of Critical, Major or Significant recommendations implemented across the Core was 72% against a target of 70%.
- 4.11 We are satisfied that sufficient progress had been made in addressing issues of concern raised in the Disclosure and Barring audit to satisfy us that the significant and higher risk recommendations had been implemented. However we will continue to monitor implementation of the lower risk recommendations and undertake further compliance testing this year to confirm the remaining issues have been addressed
- 4.12 We have received no further updates from the business in relation to the two other higher risk recommendations which were made in the Fixed Assets and Revenue Framework Contracts audits. We will continue to liaise with management in these areas to either confirm implementation or provide assurance over progress in the next quarterly monitoring report.
- 4.13 We are satisfied that one of the two recommendations made in relation to the expense probity analysis audit has been implemented. However we consider that some further action is needed to implement the remaining recommendation in relation to reviewing arrangements for dealing with staff expenses. The expense system has been moved to an online process through the MiPeople portal, however there is still a manual system in place for those without access to the electronic system and managers confirmed staff are still inappropriately using the manual system as a workaround when they do not have sufficient information such as cost centre details to allow them to use the

online process.

5 Growth and Neighbourhoods

- 5.1 For the Greenwich Leisure Limited Contract Internal Audit issued a substantial assurance opinion over the developing contract governance and performance management arrangements. We made six moderate risk recommendations for improvements in areas of compliance and control. The process of retendering this contract is likely to commence in the New Year and Internal Audit has agreed to provide assurance over the approach being taken on this.
- 5.2 Waste Collection, Recycling and Cleansing Services Contract audit work to review the framework in place for contract governance was put on hold to allow priority work around Highways Services and it is planned that this will recommence in quarter three.
- 5.3 On the Disabled Facilities Grant Internal Audit have been liaising with the principal programme manager who is working on the proposal to transfer the delivery of grants works from the Manchester Equipment and Adaptations Partnership to registered providers. We will continue to liaise with the project during development and implementation, offering advice and guidance on controls where appropriate.
- 5.4 Internal Audit continued to support the Broadband Delivery UK (BDUK) superfast broadband connection vouchers scheme by attendance at the Board and in carrying out review work over some specific and localised claimant issues arising within the scheme. The next stage of work will be an end of scheme assurance report which will be carried out when the final claim has been submitted in October and the scheme closed.
- 5.5 Audit has reviewed the arrangements in place over the administration of taxi compliance testing which is carried out at the collated fleet service centre. There were no major concerns raised in this work. The report is due for issue in draft shortly.
- 5.6 For the development and implementation of Selective Licensing (Landlords) audit we have met with the project manager and attended the risk workshop in advance of Executive approval to commence the consultation exercise. We will continue to liaise with the project during the ongoing development and implementation of this initiative offering advice and guidance on controls where appropriate

Audit Recommendations and Exposure to Risk

- 5.7 The percentage of significant, major or critical recommendations implemented is 62% which is lower than the target of 70%. While we are satisfied with progress in some areas we are currently reviewing the barriers to implementation with some managers and considering any necessary referrals of risk back to the business.

6 Procurement, Contracts and Commissioning

- 6.1 In our review of Capital Programmes (Financial Control and Fees Monitoring) we provided a moderate assurance opinion over the design and operation of financial management processes and the fee income model. The opinion was consistent with the view of management that whilst progress in the development of robust financial framework was ongoing and there was more work to do, substantial improvements had been made which provided greater confidence over the budget position and financial reporting. Following receipt of an update from the Interim Head of Delivery we are satisfied that two of the four recommendations we made have already been implemented. Internal Audit are planning further work to examine ongoing development and implementation of the Development Management Framework (DMF) which is the system being used to support cost reporting and resource utilisation.
- 6.2 The North West Construction Hub (NWCH) was given a moderate assurance opinion over the emerging performance management framework for projects operating through the Hub. Given the infancy of the new performance framework we were not able to test its full operation as lead time was required for Framework Partners to collect and input the performance data to support reporting. There was less assurance over capital projects commissioned outside the Hub where there was still a need for robust performance monitoring arrangements and we have made recommendations to support improvement.

7 Data, Information and Systems

- 7.1 The annual audit plan included an allocation of time for developing skills and capacity around data analysis. This work is Council wide and could impact on all areas of the audit plan. We have met with key contacts at other local authorities, using their experiences and skills to inform our approach. In this quarter, we have used data analytics to provide assurance over compliance with management expectations for processing casework in Children's Services, assisted Adults Finance in reviewing Micare audit logs in respect of an investigation, undertaken a data quality review of standing data used by payroll, and identified approaches to analysing duplicate payments and vendors with long term outstanding credit balances.
- 7.2 With regard to ICT, we have identified key areas of focus, which clearly link to the service's priorities and ongoing improvement projects. We continue to provide ongoing assurance over the delivery of key projects and remain engaged in reviewing implementation of recommendations from internal and external reviews of SAP.
- 7.3 Audit work has begun on reviewing ICT arrangements for processing of starters, movers and leavers. Our advice is supporting the development of improved processes for incorporation into the new IT service management (ITSM) tool, ServiceNow. However, the procurement of a new e-recruitment tool means that there is also work ongoing to specify HR processes in this area. We are therefore assessing options for delivering advice and assurance over both, to address shared risks and support the development of an integrated and efficient approach from a user perspective.

- 7.4 We have begun preliminary planning to scope the extent of Disaster Recovery-related activity underway in ICT, to support us identify relevant audit activity. We recognise that managers are taking a broad approach to this critical area of risk and incorporating action into a wider context, including business continuity, collaboration tools and hosting platform resilience. A programme is being established to manage ongoing activity and we are exploring options for provision of support and assurance with project and programme managers.
- 7.5 We have engaged with the ICT Project Management Office to begin planning our audit of programme and project management and are working to agree a scope of assurance activity with them. We have also allocated time to review the developing corporate Information Strategy and are exploring the scope of work.
- 7.6 We have cancelled plans to provide input into a document management working group, focused on the Employee Shared Services Centre. This was planned as a potential area where an electronic document records management solution could be provided – however, following an options appraisal a decision was taken to use offsite storage instead. We will use this time to support attendance at the ITSM steering group.

8 Counter-Fraud and Investigations

- 8.1 The Council remains committed to its policy of taking all necessary steps to investigate and act to address fraud and in maintaining its zero tolerance to fraud and corruption. Detailed information in relation to the Council's approach to anti-fraud and investigations is included within the Annual Fraud Report which was presented to Audit Committee in September this year. A summary of the work to date is shown below.

Proactive

- 8.2 Work has started on co-ordination of the 2016/17 National Fraud Initiative data matching exercise designed to help prevent and detect fraud, overpayment and error. Data extraction and uploads will be completed during October with the resulting matches being assigned to relevant teams and Internal Audit for investigation in the period to March 2017.
- 8.3 Working with colleagues from HR a Model Whistleblowing Policy for Schools has been written and introduced from September 2016. The Council's Anti-Money Laundering Policy and Procedure has also been reviewed and draft version is with Legal Services for review. This will be progressed during the second half of the year when work around the communications and publicity of the documentation will be undertaken.

Reactive

- 8.4 The Service has continued to ensure reported allegations are risk assessed and appropriate steps are taken to investigate.

- 8.5 We have received 37 referrals of potential fraud, theft or other irregularity since April 2016, of which 19 were considered to be whistleblowing allegations made either anonymously or from a named source. Following risk assessment, some cases were investigated by Internal Audit and others were referred to colleagues in HR or back to departments or school governors for action, with support provided as necessary.
- 8.6 During the year Internal Audit have recovered £27,121 on behalf of the Council following the successful prosecution of an ex employee for theft in 2015/16.
- 8.7 In addition to the above we have received 18 referrals from registered providers regarding allegations of subletting and breaches of the Prevention of Social Housing Fraud Act 2013 which have been assessed and addressed as appropriate. As a result of these investigations keys have been returned for two properties where it was alleged tenants were illegally subletting. Whilst the investigations do not provide any cashable financial saving to the Council they help ensure housing stock within Manchester is correctly allocated to those individuals/families most in need and have helped registered providers secure savings estimated to be £36,000.
- 8.8 The Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013 provides the framework under which the Council is able to investigate allegations of fraud and pursue either penalties or prosecutions where cases are proven. Internal Audit have received 42 referrals in the period from April 2016 and investigation work has resulted in the Council being able to recover over £10,000 of overpayments to date and administrative penalties to date.

9 Recommendation Implementation

- 9.1 The number of critical, major or significant priority recommendations fully implemented was 43% with a further 6% considered to be superseded and no longer relevant and 20% partially implemented. This was reported to Strategic Management Team in July. We remain satisfied with progress in most areas and continue to engage with managers to assess exposure to risk in areas where recommendations are outstanding. There are some audit recommendations which have been outstanding for more than 12 months which will be examined and discussed with managers to assess whether these remain relevant and how risks will be mitigated.
- 9.2 The figures below show the total number of recommendations due for implementation and their status at mid September, though there are some further updates due from some service areas which will be reported to SMT in early October.

Critical, Major or Significant Priority Recommendations by Directorate

Directorate	Number	Implemented	Partially Implemented	Superseded	Referred Back to the Business	Outstanding
Corporate Core	11	7	1	1	0	2
Children & Families	45	15	10	3	6	11
Growth & Neighbourhoods	13	8	3	0	0	2
Total	69	30	14	4	6	15

10 Conclusions

- 10.1 Members are asked to note the Internal Audit Assurance Report to September 2016.

Appendix One

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Adults			
Independent Living Fund <i>Issued 22/06/16</i>	Final	Limited ●	High
GM Social Work Academy: Grant Certification (<i>new work</i>) <i>Issued 28/06/16</i>	Complete And Certified	Substantial ●	N/A
Better Care Fund: Social Care (Capital) Grant 2015/16 <i>Issued 29/06/16</i>	Complete And Certified	Substantial ●	N/A
Manchester Health and Social Care Integration: Governance	Fieldwork Completed	Set at Draft	Set at Final
Adults Services Assurance Map	Started		
Manchester Health and Social Care Integration: Financial Management	Planning		
Manchester Health and Social Care Integration: Statutory Duties	Planning		
Children's Services			
Foster Care Payments <i>Issued 04/07/16</i>	Final	Limited ●	High
Early Help Delivery	Final	N/A	
Ofsted Improvement Plan: MiCare Casework Management Data Quality <i>Issued 16/06/16</i>	Final		
Troubled Families PbR Certification Sept 2016	Complete And Certified		
Schools Financial Value Standard 2015/16 <i>Issued 25/05/16</i>	CFO Assurance Statement		
Ofsted Improvement Plan - MiCare Casework Management Data Quality	Complete - Bi-Monthly Reports		
Ofsted Improvement Plan: Emergency Duty Service	Draft	Moderate ●	Set at Final
Quality Assurance Framework - Safeguarding and Social Work	Draft	Moderate ●	Set at Final
Management Assurance over Casework Management - Supervisions	Draft	Limited ●	Set at Final
Children's Services Assurance Map	Started	Set at Draft	Set at Final

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Signs of Safety Implementation	Started		
MOSAIC - Upgrade of Social Care System	Started		
School Attendance Data: Thematic Audit	Planning		
Multi Agency Safeguarding Hub (MASH)	Planning		
Troubled Families LOGASNet User Access Audit	Planning		
Schools			
Wilbraham Primary <i>Issued 14/07/15</i>	Final	Moderate ●	High
St Mary's RC Primary <i>Issued 15/07/15</i>	Final	Moderate ●	High
All Saints CofE Primary <i>Issued 10/07/15</i>	Final	Substantial ●	High
Abraham Moss: Primary and Secondary <i>Issued 22/07/16</i>	Final	Substantial ●	High
Abbott Community Primary <i>Issued 19/05/16</i>	Final	Satisfactory	Not Assessed
Ashbury Meadow Primary <i>Issued 29/05/16</i>	Final	Satisfactory	
Ashgate Specialist Primary <i>Issued 29/04/16</i>	Final	Satisfactory	
Holy Name RC Primary <i>Issued 26/04/16</i>	Final	Satisfactory	
Northenden Community Primary <i>Issued 05/05/16</i>	Final	Satisfactory	
Oswald Road Primary <i>Issued 24/05/16</i>	Final	Satisfactory	
Park View Community <i>Issued 24/05/16</i>	Final	Satisfactory	
Button Lane Primary <i>Issued 24/05/16</i>	Final	Limited	
Irk Valley Community Primary <i>Issued 19/05/16</i>	Final	Satisfactory	
Higher Openshaw Community Primary <i>Issued 07/06/16</i>	Final	Satisfactory	
St Agnes C of E <i>Issued 19/05/16</i>	Final	Satisfactory	
Wright Robinson Sports College <i>Issued 16/06/16</i>	Final	Satisfactory	
St Chad's RC Primary <i>Issued 05/07/16</i>	Final	Satisfactory	

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Cheetwood Community Primary <i>Issued 08/06/16</i>	Final	Satisfactory	
Chapel Street Primary <i>Issued 17/06/16</i>	Final	Substantial	
Corporate Core			
Brought forward from 2015/16			
AGS/Significant Partnerships Register <i>Issued 11/08/2016</i>	Final Issued	Full ●	Not assessed
ICT Incident Management <i>Issued 03/06/2016</i>	Final Issued	Moderate ●	Not assessed
Adults Financial Assessments <i>Issued 20/05/2016</i>	Final Issued	Moderate ●	High
Benefits and RBV <i>Issued 19/05/2016</i>	Final Issued	Substantial ●	Not assessed
PCNs Debt Recovery Process <i>Issued 18/05/2016</i>	Final Issued	Substantial ●	High
2016/17			
Carbon Reduction Commitment <i>Issued 28/07/2016</i>	Completed	N/A	
Disabled Facilities Grant <i>Issued 24/08/2016</i>	Completed		
Payment Card Industry Data Security Standard (PCI DSS) <i>05/09/2016</i>	Fieldwork Completed	Advice & Guidance	
Printing ICT Project	Fieldwork Completed	Set at Draft	Set at Final
General Ledger	Fieldwork Started		
Attendance Management	Field Work Completed		
Payments SAP	Planning		
Payments Other	Planning		
Legal Services - Financial Management	Planning		
Growth and Neighbourhoods			
Food Standards Agency (FSA) <i>Issued 07/06/2016</i>	Final	Moderate ●	N/A
NTSB Grant <i>Issued 12/06/2016</i>	Final	Grants Certified	
Grant Certification - URBACT III <i>Issued 29/06/2016</i>	Final		

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Fleet Co-location – Taxi Compliance Testing	Fieldwork Completed	Set at draft	Set at final
Grant Certification - Various Highways Claims	Fieldwork Completed	Grants Certified	
Development and Implementation of Selective Licensing (Landlords)	Fieldwork Started	Set at draft	Set at final
Disabled Facilities Grant Scheme	Fieldwork Started		
BDUK Voucher Scheme	Fieldwork Started		
Neighbourhoods Legal Enforcement Compliance	Planned		
Grant Certification - Triangulum	Planned		
Procurement, Contracts and Commissioning			
Cycle City Ambition Grant (CCAG) <i>Issued 29/04/2016</i>	Final	N/A	N/A
Highways Maintenance Review <i>Issued 31/08/2016</i>	Final	No ●	Not Assessed
Financial Control and Fees Monitoring <i>Issued 06/06/2016</i>	Final	Moderate ●	High
Leisure - GLL Contract Management <i>Issued 07/09/2016</i>	Final	Substantial ●	High
Supply Chain Performance Management <i>Issued 22/03/2016</i>	Final	Moderate ●	Not Assessed
ICT Contract Management <i>Issued 09/09/2016</i>	Draft	Moderate ●	Set at Final
Waste Management Contract	Fieldwork started	Set at Draft	
Children's Services contracts	Fieldwork started		
Contract Sign Off Process	Fieldwork started		
Data, Information and Systems			
ICT Joiners, Movers & Leavers (Advice & Guidance)	Field Work Started	Set at draft	Set at final
Continuous Auditing – Payroll	Field Work Started		
ICT Programme and Project Management	Planning		
Disaster Recovery	Planning		

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Academy – Application Audit	Planning		
Barclays.net – Application Audit	Planning		