

Manchester City Council Report for Information

Report to: Audit Committee - 25 January 2018

Subject: Internal Audit Assurance Report 2017/18

Report of: City Treasurer / Head of Internal 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 Opinion and an Annual Assurance Report. This report provides a summary of the audit work undertaken and opinions issued in the period April to December 2017.

Recommendations

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

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 2017/18 (June 2017)
- Internal Audit Annual Assurance Report 2016/17 (June 2017)
- Internal Audit reports issued April 2017 to December 2017
- Internal Audit Assurance Report April to December 2017

Introduction

- 1.1 This report provides a summary of the work of the Internal Audit Section from April to December 2017 including progress toward delivery of the annual audit plan, a summary of assurance opinions on completed audits and a summary position on the implementation of Internal Audit recommendations. The opinions and statistics are shared with Directorate senior managers for discussion; to agree actions and are used to inform an overall annual assurance opinion.

2. Audit Programme Delivery

Plan Delivery

- 2.1 The following table is a summary of 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 audits brought forward into 2017/18 as agreed with managers.

Audit Status	2016/17 Brought Forward	2017/18 Audit Plan Outputs	Additional Items
Final Report Issued	15	38	2
Draft Report Issued	1	5	0
Fieldwork Completed	0	2	1
Fieldwork Started	0	15	2
Planned	0	23	1
Not started	0	7	1
Cancelled / Deferred	0	3	0
Totals	16	93	7

- 2.2 Audit work was progressed in line with expectations during the period with scopes and timeframes agreed with management based on the standard audit process. There are a number of audits which remain in the planning stage for quarter four and are therefore yet to start. The outcome of the half year review of resources and plans reported in November 2017 highlighted areas of resource pressure and some adjustments have been made to the allocation of work and scopes as a result to enable the service to deliver the annual plan and the assurances proposed.
- 2.3 An external audit firm has now been engaged as planned to carry out some ICT specialist audit work following a tender exercise. The initial engagement meeting for this work has been held with the client and scoping and timelines will be developed shortly with all stakeholders to enable audits to be carried

out in quarter four. External resource support is also now being selected as planned to support the development of an online counter fraud awareness training programme which will be then rolled out in the Council e-learning suite

- 2.4 In the November 2017 progress report to Audit Committee, following a mid-year review of the audit plan and available resources, two audits were confirmed as cancelled. These related to Contract Management Performance Reporting and Mental Health Safeguarding where assurance will be obtained through other means and reflected in the annual audit opinion. A further audit on ICT Data Centre replacement has also been cancelled in the quarter. This is because a wider, external review was commissioned by the Head of Audit and Risk Management to provide earlier assurance over the approach being taken to disaster recovery, including the data centre programme. This review superseded the specific planned audit so to avoid duplication this was cancelled. The outcome of the external review and the alternative assurance provided through this work is referred to in paragraph 3.5 below.
- 2.5 The sections below describe the progress made against the agreed annual audit plan in this quarter. The status of the annual audit plan in terms of progress is shown at Appendix One for completeness.

Children and Families

Adult Services

- 2.6 Transition to Adult Services has been audited to provide assurance over arrangements to support young people transitioning from Children's to Adults' services. The work focused on strategy and governance arrangements; roles and responsibilities; and management information and reporting in relation to delivery of the requirements of the Care Act 2015. We found that there was regular and timely engagement with and management of complex cases or those entering a crisis state. However the audit found that there was a lack of clarity of vision and strategy for overall discharge of transition responsibilities and identified the need to develop effective policies and procedures to enable all the requirements of the Care Act to be appropriately discharged. Management had already identified that there were issues with some of the processes involved in transition and had commissioned a project manager to identify improvements but action to implement change had not been followed through due to volume of operational work. The audit report was issued in draft in December and includes recommendations to help support action to address the risks.
- 2.7 Client Financial Services (CFS) Appointee Support - Cash Delivery was issued as final providing limited assurance over the effectiveness of systems in place for dealing with customers cash where the Council act as appointee. We supported the principle of a new role of Appointee Support Officers (ASOs) however there are some limitations within the role as currently designed and operated which need to be addressed before further roll out is considered. We have made recommendations that more detailed guidance is required; safety arrangements for ASOs need to be enhanced; cash receipting should be

enhanced to ensure customers money is delivered in good time; and management assurance should be defined and delivered. Management had already recognised some of the issues and were seeking to take action to address them during the audit and before further roll out of the process is considered.

- 2.8 Homecare was audited to provide assurance over the contract governance arrangements which support older and disabled people to stay at home (while it remains a safe option) and enables people to return home from hospital promptly reducing the number of delayed transfer of care cases. The Homecare contract is due for renewal and the audit was planned to provide assurance over current strengths and limitations and analyse information for consideration in the commissioning of new arrangements. The draft report raised concerns over the effectiveness of the levels of scrutiny over service delivery and payments made to providers including the overall management and control of suppliers who are on and off framework. Recommendations have been made to address these concerns under the new arrangements in 2018.
- 2.9 Audit work has started in relation to the MASH which is a follow up to the previous audit over compliance with internal policies and procedures for referrals produced earlier in the year. The audit will focus as agreed on the implementation of recommendations to strengthen the controls in place and testing will focus on the period May to September 2017 to confirm improvement in timeliness and recording consent.
- 2.10 Engagement with health partners and health auditors in respect of audit planning for Manchester Health and Social Care Commissioning and the Local Care Organisation has continued. Further engagement is planned for January with proposals to be developed by the end of February as part of the audit planning process for 2018/19. This is a key service priority to ensure appropriate audit coverage is obtained through joint / coordinated audit plans for these areas and are in place for the start of the new financial year.

Education and Schools

- 2.11 Fieldwork is complete in a thematic audit of information data governance – the framework of policies, procedures and behaviours to promote effective security and use of data. The aim is to assess the level of assurance over the systems currently in place in schools and to inform a view on readiness for General Data Protection Regulations implementation in the coming year. The work is based on a selection of schools to assess activities, capture best practice and it is proposed that the learning from the review will be shared with all Manchester schools.

3 Core

- 3.1 We provided substantial assurance over compliance with key procedures for the Council's income and debt management system operated in SAP. We consider the system is well controlled and is operating as intended. Testing

was carried out in the areas of invoicing; debt management; credit notes and write offs and no significant concerns were identified however there were three recommendations raised to enhance controls. The audit also identified that invoice delays were contributing to the difficulty of collecting associated debts. This issue is not within the direct control of the accounts receivable and debt recovery team and Internal Audit will consider whether this is an area for further consideration as part of audit planning 2018/19 in order to assess barriers to timely actions being taken to issue invoices.

- 3.2 Development of the arrangements for approval and monitoring of capital spend through a capital financial strategy are positive and an assurance report was issued to confirm progress. There is a clear commitment to improving scrutiny at the highest levels of the organisation, with roles and responsibilities being assigned to and communicated for each project portfolio. We agreed that application of this approach should lead to a consistency in expectation for and content of business cases. The scale of cultural and procedural change associated with the new approach will take time to embed and this is recognised by management. In particular the reporting requirements for non-financial benefits are being explored and specified in order to best support a standardised set of performance information. This audit also provided assurance over the implementation of a long standing audit high priority audit recommendation relating to the development of capital project key performance indicators and performance reporting. Whilst this system is relatively new and will likely need to be adapted to respond to lessons learned, the new arrangements are a very positive step in the overall coordination and oversight of capital funded activity across a wide range of Council services.
- 3.3 A third quarter review of payroll data was carried out based on an analysis of key payroll data identified and agreed with Employee Operations Manager and Employee Team Leader. We reviewed the accuracy and validity of the processing of transactions using payroll standing data and monthly payroll data. No significant anomalies were identified and only one minor adjustment was required. Based on materiality and volume of transactions payroll lends itself to data analysis and we propose to continue to use the data based approach, utilising computer assisted audit tools and techniques (CAATTs), to enable complete reviews of all transactions to detect any anomalies, exceptions and irregularities that sample testing would have been unlikely to identify.
- 3.4 A review was carried out to provide assurance that cost centre managers and project managers are able to provide for effective control and scrutiny over revenue and capital expenditure respectively. Although we identified a number of minor issues, we did not identify any significant impact on the approval process in SAP. Issues identified relate to insufficient training and guidance, large SAP approval workloads on a small number of officers, and that only a small number of key individuals had sufficient knowledge and experience to obtain non-routine reports. A draft report has been issued and we proposed two recommendations to support improvement in those areas.

- 3.5 An external firm was appointed in December to carry out audits of two ICT applications and of software licencing. Options for the application audits are being assessed based on previous coverage and areas of assurance need. The initial plan also included a proposed audit of the ICT Data Centre replacement proposals as outlined to Audit Committee by the Chief Information Officer (“CIO”) in October 2017. Given the importance of this decision in addressing long standing ICT resilience concerns and the complexity of the overall programme, an external review was commissioned. This focused on the proposed new technology, data centre solution and network design. The report was finalised in December and supported the approach being taken. It noted that the planned programme should help address a number of key risks to the Council around the provision of ICT services and the ability to cope with untoward and unexpected events. This conclusion aligned with the overall assessment of Internal Audit and has enabled work on the delivery of this programme to commence.

4 Growth and Neighbourhoods

- 4.1 We have provided advice and guidance at the request of the City Treasurer in regards to the LED Street Lighting Retrofit. We suggested a number of areas for consideration for improvements including the development of an approach to help inform decisions around aesthetics and output, the inclusion of an independent check on the output of LED lights to ensure the agreed output specification is being achieved and improvements in performance reporting.

5 Procurement, Contracts and Commissioning

- 5.1 Waste management payment performance indicators (PPI) was reviewed to provide advice and guidance on the development of the new approach. The review determined that good progress has been made to refine the definitions of the PPI measures which need to be approved by the Strategic Board. Some areas for improvement were noted that included clarification of the method for deducting the penalties from contractor payments; enhancing documentation used to support changes to decisions on performance measures; and the recording of key strategic decisions over the process. Management are seeking legal opinion to ensure that the clarifications are in line with the contract and where possible that they are incorporated into the contractual document before it is signed.
- 5.2 Substantial assurance was provided for the framework in place for Facilities Management contract governance. The external security contract was reviewed and staff monitoring the contract demonstrated relevant experience and had suitable procedures in place to ensure that the required level of service was being achieved. We made one major recommendation regarding insurance cover. The security contractor originally provided certificates for only half the required cover stated in the contract for both employers and public liability insurance, however since issuing the draft report we were able to confirm that the correct insurance was in place and we were told this was due to an administration error by the insurer.

- 5.3 Internal Audit carried out a review of the contract governance framework in place for social transport. The audit confirmed that the Travel Coordination Unit team worked well to maintain appropriate management processes over the contract. While they were unable to undertake traditional contract management activities, such as regular formal meetings with all 52 suppliers on the framework, they had established compensating controls for example regular communication with each supplier through an allocated officer and had ensured monitoring processes were in place to promptly identify and address any issues with safeguarding, delivery and charges. Recommendations made were to develop monitoring arrangements to enable a more informed assessment of the overall level of performance of suppliers, assessment of social value contributions and to ensure appropriate penalties are applied where contract requirements are not met.
- 5.4 We provided a substantial assurance opinion over utilities contract management arrangements which were found to be effective in a number of areas with the work led by a knowledgeable team who applied expertise well. Performance management was effective with CO2 emissions monitored and reported and ad hoc reports produced to assess energy usage in individual buildings. Cost control was supported well through the use of a system (Systemlink) to ensure correct charges were applied. There were some areas of improvement including a recommendation to define assurance requirements for senior management and enhance analysis of trends. We also identified the potential for enhancing cost control with some further reconciliation checks between monitoring and payments data for which recommendations have been made.

6 Counter-Fraud and Investigations

- 6.1 Counter fraud work continued through a programme of proactive and reactive counter fraud activities.

Proactive

- 6.2 Work to progress introduction of a new case management system was carried out with implementation expected for the start of the new financial year. This is essential to enable a more efficient process for risk assessment, case management and reporting.
- 6.3 Redevelopment of an on line e-learning tool has started which is part of a wider programme to promote staff awareness of fraud risk. This will enable promotion of the Council's Fraud response and how staff can support this through vigilance and appropriate action. This work links to the programme of refresh of the counter fraud policies which is continuing with the Council's anti money laundering and bribery policies. Work in this area has been slower than planned due to the volume of caseloads but remains a key area of focus and will be progressed in quarter four.
- 6.4 The use of new identification scanning equipment sourced by Internal Audit, which went live during the summer, has been extended to incorporate further

devices for use within the taxi licensing service. The equipment is currently also being trialled within HROD with a decision regarding the procurement of further devices expected before year end.

- 6.5 National Fraud Initiative work continued throughout the period with data matches from the Cabinet Office assessed for quality and verified to establish if there is evidence of any significant fraud or error. Internal Audit continue to liaise with Directorates with regard to the completion of relevant checks required on matches to ensure that there remains sufficient priority given to this work. We are aware that there are some resourcing challenges to ensure this work is completed. There have been no reported significant matters arising at this time however there are substantial volumes of matches still to be addressed across the business and we continue to monitor progress
- 6.6 The Service received the outcome of a Local Government Ombudsman (“LGO”) review into a specific complaint raised where allegations made to the Council were shared with a third party funded by the Council to ensure that appropriate probity and assurance checks were carried out and thus to ensure public funds were safeguarded. While the LGO did not find significant detriment to the complainant as a result of this action they did conclude there was a fault in process in response to which the Service has made enhancements to the internal risk assessment process. Specifically a public interest test will be recorded to demonstrate that the purpose and rationale for information sharing has been formally considered and authorised as part of the assessment of referred work.

Reactive

- 6.7 Internal Audit continued to address reported allegations of fraud or wrongdoing following risk assessment and consideration of appropriate actions. Where agreed steps to investigate were taken by Internal Audit or others as appropriate and where alternative procedures apply. The two main areas of casework and key issues arising in the period are set out below.

Council Tax Reduction Scheme, Housing Tenancy and Right To Buy

- 6.8 Council Tax Reduction Scheme, Housing Tenancy and Right To Buy cases from April 2017 to date have increased in the period resulting in the following key outcomes:
- Three administrative penalties with a total value of £1,362 have been issued with no additional penalties in this period.
 - The Council is able to recover £12,676 of Council Tax Reduction overpayments.
 - £51,342 of wider public sector benefits, including Council Tax Benefit, Single Adult Discount, Housing Benefit and Discretionary Housing Payments has been identified as recoverable.
 - Investigation work has prevented two fraudulent applications for Right-to-Buy discount with a total value of £94,400 from being awarded. Work continues in relation to cases with total discounts valued in excess of £100,000 which could be prevented should the cases be proven.

- Keys have been returned in relation to four properties, where it was alleged tenants were illegally subletting the property. Notional value of savings are now estimated to be £90,000.

6.9 One case involving offences under the Council Tax Reduction Scheme Regulations 2013 was due in Magistrates Court for a first hearing in December 2017, where it is anticipated a not guilty plea will be entered.

Corporate Cases

- 6.10 Internal Audit received 40 referrals of potential fraud, theft or other irregularity received from April 2017 to the end of December. Of these 26 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. Details of all cases will be provided in the annual counter fraud report.
- 6.11 An investigation into the theft of monies from a school totalling £34k (including school budget of £28k) was heard in Magistrates Court in December 2017. No plea was entered by the defendant and the case was referred to Crown Court for a first hearing January 2018.

7 Recommendation Implementation

- 7.1 The number of critical, major or significant priority recommendations fully implemented was 57% with a further 10% considered to be superseded and no longer relevant and 16% partially implemented. This a slight improvement on the position of 55% fully implemented as reported in November 2017.
- 7.2 Internal Audit continue to engage with managers to assess exposure to risk in areas where recommendations are outstanding seeking solutions where possible. There are some audit recommendations outstanding beyond the agreed due dates and these continue to present a challenge to the business who are seeking solutions. These overdue recommendations are regularly reported in more detail to Strategic Directors and Executive Members for consideration in line with agreed policy at six and nine months overdue. Where recommendations are more than 12 months overdue they will be referred back to Strategic Directors and reported to Audit Committee to confirm ongoing exposure to risk confirming what mitigations have been put in place.
- 7.3 A separate report to Audit Committee provides details of the audits and actions to implementation of overdue high priority recommendations.
- 7.4 The figures below show the total number of recommendations due for implementation and their status as at the end of December based on information and implementation evidence available at that time. Regular updates are requested from recommendation owners and progress is being

reported to senior management for consideration in quarterly directorate assurance reports.















Critical, Major or Significant Priority Recommendations by Directorate







Directorate	Number	Implemented	Partially Implemented	Superseded	Referred Back to the Business	Outstanding
Corporate Core	45	26	8	0	5	6
Children & Families	36	23	3	2	2	6
Growth & Neighbourhoods	18	7	5	0	0	6
Total	99	56	16	2	7	18
		57%	16%	2%	8%	18%

8 Conclusions

- 8.1 Members are asked to note the Internal Audit Assurance Report to December 2017.

Appendix 1: Audit Status, Opinions and Capacity to Improve (where assessed)






Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Brought Forward from 2016/17			
Children's Services: Multi Agency Safeguarding Hub (MASH) – compliance audit	Final	Limited 	High
ICT: Disaster Recovery (29 June 2017)	Final	Limited 	High
ICT: Academy Business Application (3 August 2017)	Final	Moderate 	Medium
ICT: Programme and Project Management (30 June 2017)	Final	Substantial 	High
ICT: Barclays.net (16 May 2017)	Final	Substantial 	High
ICT: Joiner, Mover and Leaver Processes (19 July 2017)	Final	Assurance Review: No Formal Opinion	
ICT: Internet & email filtering (27 July 2017)	Final	Moderate 	Not set
Core: PCI DSS – Operational Compliance (22 June 2017)	Final	Assurance Review: No Formal Opinion	
Core: Capital Budget Monitoring (15 May 2017)	Final	Substantial 	High
Core: Benefits Administration & RBV (27 July 2017)	Final	Substantial 	Not Assessed
Core: Highways Maintenance – follow up (18 May 2017)	Final	Moderate 	Not Assessed
Core: HROD Redesign – Resourcing ATS System (3 July 2017)	Final	Moderate 	Not Assessed
Core: HROD New Appraisal Process Planning Approach (23 August 2017)	Final	Substantial 	Not Assessed
Core Legal Services Income & Expenditure (17 October 2017)	Final	Moderate 	Not Assessed
Growth and Neighbourhoods: Waste Service Request Compliance (18 May 2017)	Final	Moderate 	High
Growth and Neighbourhoods: Development and Implementation	Final	Moderate 	Not Assessed

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
of Selective Licensing (18 May 2017)			
Procurement, Commissioning and Contracts: Housing Contract Management (5 April 2017)	Final	Substantial 	High
Procurement, Commissioning and Contracts: Contract Creation and Formalisation (18 January 2017)	Final	Limited 	Medium
Adults			
Afghan resettlement process grant certification (19 October 2017)	Final	Substantial 	High
Client Financial Services (CFS) Appointee Support - Cash Delivery	Final	Limited 	High
Transition to Adulthood (18 December 2017)	Draft	Limited 	Set at Final
Adults Services Quality Assurance Framework	Fieldwork Started	Set at Draft	Set at Final
Health and Social Care Integration	Planning	Set at Draft	Set at Final
Mental Health Safeguarding	Cancelled		
Children's Services			
Children's Services Quality Assurance Framework	Final	Substantial 	High
Troubled Families – Assurance Framework	Final	Engagement and advice in design of assurance arrangements for TF	
Multi Agency Safeguarding Hub (MASH) – follow up audit New work	Fieldwork Started	Set at Draft	Set at Final
Children's Safeguarding Governance	Planning	Set at Draft	Set at Final
Early Help – Compliance			
Troubled Families – validation of performance data			

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Payments to Carers	Not started		
Ofsted Improvement Actions			
Complex Safeguarding: CME / CMH / CSE			
Education and Schools			
Thematic Schools audit: E Safety	Fieldwork Complete	Set at Draft	Set at Final
Thematic School audit: Data Security	Fieldwork Started		
Schools Financial Value Standard (SFVS)	Planning		
Corporate Core			
GMPP (grant certification) (8 May 2017)	Final	Grants Audits so no formal opinion or capacity to improve assessment	
Growth Deal (Grant Certification)(21 July 2017)	Final		
Carbon Reduction Commitment (Grant Certification) (31 July 2017)	Final		
Disabled Facilities Grant (10 August 2017)	Final		
Highways (LTP HCM) (Grant Certification) (29 September 2017)	Final		
Highways (Challenge Fund) (Grant Certification) (29 September 2017)	Final		
Highways (Pinch Point) (Grant Certification) (29 September 2017)	Final		
URBACT 3 claim 3 (Grant Certification) (29 September 2017)	Final		
Payroll Continuous Monitoring (Q1) (7 July 2017)	Final	Assurance Review: No Formal Opinion	
Expenses – Compliance (22 August 2017)	Final	Moderate ●	Not set
Treasury Management	Final	Full	Not set

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
(16 August 2017)		●	
Mobile Connections – Data Analysis (31 October 2017)	Final	Limited ●	High
Payroll Continuous Monitoring (Q2) (18 October 2017)	Final	Assurance Review: No Formal Opinion	
Income and Debt Management (SAP) Compliance (30 November 2017)	Final	Substantial ●	High
Capital Financial Strategy Governance and Assurance (14 December 2017)	Final	Advice and Guidance	
Payroll Continuous Monitoring (Q3) (13 December 2017)	Final	Assurance Review: No Formal Opinion	
SAP Expenditure: Cost Centre Manager Approval Data Analysis (19 December 2017)	Draft	Set at Draft	Set at Final
SAP access and segregation working group New Work	Fieldwork Started / Ongoing	Advice, guidance and engagement in development of SAP access controls	
HR Transformation Programme	Fieldwork Started / Ongoing	Advice, guidance and engagement in development of new HR processes	
Factory (Grant Certification)	Fieldwork Started	Grants Audit so no formal opinion or capacity to improve assessment	
Council Tax		Set at Draft	Set at Final
Annual Governance Statement			
General Data Protection Regulations (GDPR)			
Highway Maintenance Efficiency Programme (Grant Certification)			
URBACT 3 claim 4 (Grant Certification)			
VCS and Culture Grants - Due Diligence New Work	Planning	Set at draft	Set at final
IR35 contractors and staffing review			
Income (Other)			

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Council Tax			
Disclosure and Barring Service (Safeguarding)			
Going Google			
MiCare Replacement System NOW Liquid Logic			
ICT Application Audit 1			
ICT Application Audit 2			
ICT Software Licensing			
Business Rates Continuous Auditing	Not Started	Set at draft	Set at final
Payroll Continuous Monitoring (Q4)			
Public Service Network: Code of Compliance			
Highways (Cycle City 2) (Grant Certification)			
Highways Contract Review - Assurance			
Highways - Pothole and Patching Review			
ICT: Data Centre Replacement	Delivered by other means		
Growth and Neighbourhoods			
Waste Collection, Recycling and Cleansing Services Contract (9 May 2017)	Final	Substantial <div></div>	Not Assessed
Community Safety, Compliance & Enforcement Annual Constitution Review Process (28 July 2017)	Final	Substantial <div></div>	High
Pre-Construction Service Agreement (2 August 2017) New work	Final	Advice and Guidance: No Formal Opinion or Assessment of Capacity to Improve	
Waste Contract – Price Performance Indicators (3 January 2018)	Final		
Christmas Markets: Follow Up	Fieldwork Complete	Set at draft	Set at final

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Retail Markets - Financial and Management Health Check	Planning		
Selective Licensing - 12 month Review			
Our Town Hall			
Leisure GLL Retender 2018			
Northwards Capital Programmes Team	Not Started		
Procurement, Contracts and Commissioning			
Contractor Selection and Award: Family, Resource and Intervention Framework (FRIF) (2 May 2017)	Final	Moderate 	High
Contractor Selection and Award: Manchester's Service for Independent Living (MSIL) (8 May 2017)	Final	Substantial 	High
Contract Management: Fleet Services (14 September 2017)	Final	Moderate 	High
Capital Programmes Block (Contract Payments: Final Accounts) (31 July 2017)	Final	Substantial 	High
Factory Project: Governance Arrangements (19 July 2017)	Final	Not applicable	
Contract Management: Facilities Management (28 November 2017)	Final	Substantial 	High
Contract Management: Utilities (24 October 2017)	Final	Substantial 	High
Contract Review: LED Lighting (4 January 2018)	Final	Assurance Review	
Contract Management: Social Transport (6 December 2017)	Draft	Set at Draft	Set at Final
Contract Management: Homecare (20 December 2017)	Draft	Set at Draft	Set at Final
Financial Management and Cost	Fieldwork	Set at Draft	Set at Final

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Control – Revenue Contracts	Started		
Factory Project: Part 2	Planning	Set at Draft	Set at Final
Construction and Property Professional Services Framework (CAPPS)			
Social Value			
Contract Management Procedures and Processes	Fieldwork Started / Ongoing advice and guidance to procurement and contract management and commissioning workstreams		
Contract Management – Performance Reporting	Cancelled		
Proactive Counter Fraud			
National Fraud Initiative	Fieldwork Started	Report to City Treasurer by end March 2018	
NNDR Refunds	Planning	Initial scoping of approach	
Vendor Credit Recovery		Third party supplier options being reviewed	
Duplicate Payment Reviews			
ID scanner implementation New Work	Complete	Scanners implemented	