
**Manchester City Council
Report for Information**

Report to: Audit Committee - 31 July 2018

Subject: Internal Audit Assurance Report 2018/19

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 June 2018.

Recommendations

Members are requested to consider and comment on the Internal Audit Assurance Progress Report to 30 June 2018.

Wards Affected: All

Contact Officers:

Name: Carol Culley
Position: City Treasurer
Telephone: 0161 234 3506
E-mail: carol.culley@manchester.gov.uk

Name: Tom Powell
Position: Head of Internal Audit and Risk Management
Telephone: 0161 234 5273
E-mail: t.powell@manchester.gov.uk

Background documents (available for public inspection):

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to 4 years after the date of the meeting. If you would like a copy please contact one of the contact officers above.

- Internal Audit Plan 2017/18 (June 2017) and 2018/19 (June 2018)

1. Introduction

- 1.1 This report provides a summary of the work of the Internal Audit Section from April to June 2018 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

- 2.1 The following table is a summary of the outturn against the audit plan to date.

Audit Status	2017/18 Brought Forward	2018/19 Audit Plan Outputs	Additional Items
Final Report Issued	12	1	0
Draft Report Issued	3	5	0
Fieldwork Completed	0	3	0
Fieldwork Started	0	10	0
Planning	0	13	0
Not started	0	59	1
Cancelled / Deferred	0	0	0
Totals	15	91	1

- 2.2 Work in quarter one was focused on the completion of audits from 2017/18, finalisation of the overall 2018/19 audit plan and scoping and delivery of planned audits. Outputs in the above table include audit reports, management letters and advice and guidance as well as support to management on service improvement.
- 2.3 The table does not include investigations or counter fraud casework activity; the key focus of which is summarised in section nine.
- 2.4 The analysis also 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.
- 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.

3. Adult Services

- 3.1 Draft reports have been issued for two audits in relation to Manchester Health and Care Commissioning ("MHCC") which were carried forward for completion from the 2017/18 audit plan. A moderate assurance opinion was issued in relation to governance arrangements and a substantial opinion in relation to the operational plan.

- 3.2 In respect of governance, some of the decisions being taken by the Executive Committee did not always fit with their defined, delegated responsibilities based on the latest formal governance arrangements; and should either have been taken by the full MHCC Board or another Committee. Further work is required to ensure clarity on the decisions which cannot be made at MHCC Executive level and need to be taken by the MHCC Board or through the Council's decision making process. This is to ensure decisions are made at the appropriate level; within the delegations set out in the Partnership Agreement and Financial Framework; and to support the discharge of statutory responsibilities. In addition we noted that there was a lack of consistent Council representation and membership below Board level, specifically on the Executive Committee and Governance Committee, and considered this could have an impact on effective and inclusive decision making. These areas for development have arisen in part from the evolution of MHCC and are to be addressed as part of a wider review and refresh of governance across the Partnership.
- 3.3 We considered that arrangements in place for the management and monitoring of the 2018/19 MHCC operational plan were an improvement on the previous year's iteration and, if applied consistently, were likely to improve the oversight, accountability and ultimately the likelihood of achieving 2018/19 priorities. We noted that work streams, milestones, impact measures and high-level objectives and strategic aims were clearly described in the operational plan and owned at appropriate managerial levels, with appropriate arrangements in place to monitor progress in delivery of the plan.
- 3.4 Management at MHCC are to provide agreed actions and responses for finalisation in quarter two.
- 3.5 We have held further discussions with the Director of Adult Services, with Local Care Organisation ("LCO") management, MIAA (the auditors for Manchester Clinical Commissioning Group and KPMG (auditors to Manchester Foundation Trust) around coordination of audit plans around MHCC and the LCO for 2018/19. This is an area of ongoing focus as part of the 2018/19 audit plan.

4. Children's Services

- 4.1 Audit work has been ongoing in relation to the Multi Agency Safeguarding Hub ("MASH") which was a follow up of a 2017/18 audit over compliance with internal policies and procedures for referrals; and was designed to confirm improvement in timeliness and recording consent. Some of the areas for development had not been progressed as originally planned so we met with the Director and Deputy Director of Childrens Services to confirm actions required and timescales for final testing to confirm implementation of appropriate actions. From this work to date we can provide assurance that user guidance had been strengthened and that reporting accuracy had been improved, but we are seeking further assurance over arrangements for the recording of timeliness of referrals and of consent. There are challenges with fully addressing all of the agreed actions due to the need for system changes which are dependent on the implementation of a new social care system; so

management are exploring interim measures to provide sufficient assurance in this interim period. Final testing of these interim arrangements will take place in August and any residual exposure to risk arising from non-implementation of recommendations will be reported to Audit Committee.

- 4.2 A final report was issued on an audit of Children Missing from Home or Care (“MFH”). Overall we gave a moderate opinion over the effectiveness of the systems in place and concluded that there was a medium capacity to improve. We were able to confirm that nearly all of the sampled ‘missing’ episodes were allocated to a named MFH worker or external agency, independent return interviews (“IRIs”) were generally completed within the 72-hour expected timescale, referrals to the MFH Panel were made in a timely manner after a child qualified for referral and Panel minutes were thorough and uploaded to the social care system on a timely basis. We did note areas for improvement relating to management oversight of IRIs; and the recording and monitoring of missing episodes, case history data and placement plans in the care system. The capacity to improve assessment was because, as with the MASH, some of the improvements proposed are reliant on the new social care system, although we were satisfied that management have identified appropriate interim actions to address these areas for improvement.
- 4.3 We issued a final report for our audit of the Troubled Families (“TF”) approach and provided moderate assurance over arrangements to support delivery of the TF programme in line with Greater Manchester TF requirements. We were satisfied with the overall approach but considered more action was needed in relation to articulating in the TF strategy how troubled families were attached to the early help model and accounted for; developing and reporting timely performance monitoring; and monitoring of the number of successful TF interventions achieved to ensure delivery of the required number by the end of the five year programme.
- 4.4 A final report was issued for the audit of the Early Help Quality Assurance framework. This provided moderate assurance that processes were operating effectively and in accordance with framework requirements. We recommended the inclusion of a specific rating for the quality of practice and audit, in addition to the existing requirement to rate quality of outcomes for young people; and a refresh of the Framework to more accurately describe current arrangements following some reallocation of roles and responsibilities.
- 4.5 Fieldwork is progressing in relation to audits of Early Years 30 hours funding and penalty notices for unauthorised absence. We plan to issue reports for these audits during quarter two.

5. Education and Schools

- 5.1 The Cash in Schools audit involves unannounced audit visits to schools each term, with interim reports after each visit and a final report and overall opinion issued during the Spring term. We are also visiting a number of schools who confirmed they use cashless systems in order to validate these arrangements. We selected 9 cashless schools in our sample and 7 of these were provided with a full assurance opinion. The remaining two schools had a substantial

opinion. Due to this audit a number of schools have been taking pro-active steps to improve controls, knowing that a visit is pending. Work is also ongoing for our Procurement in Schools audit and we will have completed on-site testing before schools break for Summer.

- 5.2 Work has progressed in the quarter to develop a traded Data Protection Officer (“DPO”) service for schools. This is a role that is mandated under the General Data Protection Regulations and schools have understandably struggled to identify an appropriate person or provider to undertake this advisory, monitoring and compliance function. In conjunction with colleagues at Bolton Council we have developed and proposed an offer to act as the DPO for schools with over 100 having submitted an expression of interest. We are currently developing a formal business case and recruitment strategy to enable this service to go live from September.

6. Core

- 6.1 Two draft reports in the quarter related to core ICT applications; SAP (the finance, procurement and HR system); and the OneSystem (early years and other education services system). These audits both resulted in moderate assurance and there were common areas for improvement in respect of the need to develop a formalised application strategy, refine policies and procedures around user access, including starters, leavers and transfers; and develop the management of user privileges. These are issues not dissimilar to those raised by External Audit in the past and improvement requires support from both business owners and ICT. We are exploring how best to reflect this in the final reports to ensure that appropriate action is taken to respond to these risks.
- 6.2 An audit of ICT Software Licensing has been completed and we are working with ICT to finalise management responses to the report. The audit has confirmed a number of significant findings and whilst ICT have made progress over the last 12 months by diverting some existing resource to software licensing management on an ad-hoc basis, there is still a significant amount of work and additional tools and resource required to assure that that the software licensing estate is compliant. Further details of this will be provided to Audit Committee when the report has been finalised.
- 6.3 A short piece of work was completed to provide an oversight of the Council’s Code of Connection submission to the Cabinet Office to enable ongoing access to the Public Services Network (“PSN”). Based on discussions with the Project Manager and other key ICT managers, the documentation supplied to evidence progression of previously identified issues, and the endorsements provided by senior managers within ICT, we considered that the issues identified in the draft 2018 compliance statement were an accurate reflection of the Council’s ICT Security arrangements with respect to compliance with the PSN. This identified a reduction from four key areas of non-compliance in 2017 to three in 2018 as well as other areas for improvement that had been identified by ICT and openly and transparently reported to internal stakeholders and to the Cabinet Office.

6.4 A report on compliance with the Council's framework for undertaking, monitoring and managing Disclosure & Barring Service ("DBS") checks was issued. We recognised that core DBS activity was significantly better controlled than when we last reviewed the system and issued a limited assurance opinion in September 2015; however we identified a number of actions to improve control in relation to specific groups. Senior Management Team have established of a working group to take these actions forward and it is essential that this confirms who will be the Council's Lead Countersignatory. We will follow up the agreed actions in due course.

7. Growth and Neighbourhoods; and Strategic Developments

- 7.1 In respect of Highways (Potholes and Patching) we provided a moderate assurance opinion over the effectiveness of pothole repairs using traditional and jet patching methods. The main reason preventing us from providing a higher level of assurance was due to lack of recorded evidence through the post inspection regime specifically with regards to jet patching. We made two recommendations to strengthen controls. The first was to implement sample inspection checks to review the quality of work completed. The second was to further develop the links between patching and planned maintenance to avoid unnecessary work and costs incurred for repairs undertaken on highways that are subsequently renewed shortly after the initial repair has been completed. We note that there is currently no intention to use jet patching in 2018.
- 7.2 An audit of Income and Debt Management for the Investment Estate focused on the administration of rent income received in relation to the Council's investment estate. This resulted in substantial assurance over the completeness of income in respect of land leases to Manchester Airport and moderate/ substantial assurance over the management of income through the wider investment estate. The Arndale Market presents significant challenges, largely arising from the terms of the lease, and we were unable to gain sufficient assurance that the Council's financial interests were being managed and maximised to best effect through the terms of the current lease agreement. Management had already recognised this risk and have recently appointed a property advisory company to review the head lease and income received for the Arndale from the joint lease holders.
- 7.3 Moderate assurance was provided over the adequacy of arrangements for the collection, accounting and reconciliation of retail market income. To support the team and improve control we highlighted the need to monitor arrears for casual traders and traders working across multiple market sites; standardise the approach and standards of income recording and reconciliation; and review charging levels. We also supported work underway by the service to reduce the reliance on a single staff member who undertook all administrative tasks within the markets ICT business application, which was creating a single point of failure
- 7.4 We have continued to engage with the Our Town Hall Project. The project was exiting the Royal Institute of British Architects ("RIBA") stage 2 at the point we conducted our review and whilst we had no specific recommendations we

noted the following proposed, positive developments to further strengthen governance, reporting and oversight:

- A revised governance structure was being developed for RIBA stage 3, which included the introduction of a new Senior Management Team sub group, below the Strategic Board.
- The change management and early warning process had only been recently embedded and was to be recorded in the programme management system.
- The project execution plan was under review as the project moved to RIBA stage 3.
- A key decision tracker was in place for the Strategic Board and is under development for other areas.
- The financial scheme of delegation was in development and was proposed to be issued to Strategic Board in August.
- Project financial reporting had been recently updated and enhanced.

8. Procurement, Contracts and Commissioning

8.1 The team managing provision of Multi-Link carers, who provide overnight short break accommodation for children with high dependency needs, requested advice on how to best approach a new commissioning process. They had already identified a number of issues predating their involvement and contracts in use at the time of our review had expired in March 2018. We issued a report summarising our findings which included strengthening controls over service allocation, payments and monitoring processes and improvements in contract ownership, oversight and terms and conditions.

8.2 A moderate assurance opinion was provided over the framework in place for contract governance across Galleries. We reviewed arrangements for the cafe and events business with an overview of the process for procuring contracts for the loan and transportation of exhibits. The Gallery Cafe and events catering business is delivered by the Development Company, a subsidiary of the Development Trust which operates as a fundraising body for Manchester Art Gallery. We were satisfied that the operational elements of the catering provision were being appropriately managed but considered the commercial relationship between the parties to be unclear and would benefit from formal clarification. We also made recommendations around the method for setting the value of contribution from the Development Company to the Gallery which lacked clarity, the need for formal approval over the transfer of the venue hire service and ensuring the terms of the transfer are clear. Management agreed to review potentially conflicting roles given that some staff have roles both within the Trust / Development Company and the Gallery to help reduce the risk of actual or perceived conflicts of interest.

8.3 Moderate assurance was also provided over the governance of contracts managed by HROD. Our review focused on a sample of contracts for E-learning, apprenticeships and occupational health. We were able to obtain signed contract documentation and confirmed that contract managers were actively managing the performance and reporting this through the HROD

workforce dashboard. We made some recommendations to improve overall monitoring of insurance cover, social value and some aspects of payments.

- 8.4 We have started two pieces of work to determine processes in place for ensuring suppliers have whistleblowing arrangements in place and to provide assurance over the arrangements in place for the management of contractor insurance. We will report on the outcome of this work in quarter two.

9. Counter-Fraud and Investigations

- 9.1 Counter fraud work continued through a programme of proactive and reactive activity. Fuller details are provided in the Annual Counter Fraud report but key activity in the quarter was as follows.

Proactive

- 9.2 A new case management system was implemented in quarter one to further strengthen arrangements for risk assessment, case management and reporting. This is to be rolled out for the management of casework in Bolton and the GMCA and is particularly helpful for the overall management of increasing volumes of Council Tax Reduction, Housing Tenancy and Right to Buy investigations; as well as corporate cases.
- 9.3 Arrangements with the charity Public Concern at Work were also finalised that will provide Council and Manchester school staff with a dedicated whistleblowing advice line; an external review of whistleblowing policies and procedures; and training for audit and HR staff on recognising and dealing with whistleblowing referrals. The service has met with the Communications team to set out priorities for a wider staff awareness programme which will include reference to the additional support and guidance available to staff through these arrangements.
- 9.4 The commissioning of a service to review creditor payments data has also progressed. The aim of this is to identify and recover any credit balances owing from suppliers and any duplicate payments. This has been an area where Internal Audit and the Finance Shared Service Centre have delivered proactive work in recent years and this alternative approach is being tested in 2018/19 to see if it yields any further benefits.

Reactive

- 9.5 Internal Audit continued to address reported allegations of fraud or wrongdoing following risk assessment and consideration of appropriate action. Steps to investigate were taken by Internal Audit, service management or through the application of other policies, such as corporate complaints or dispute resolution, as appropriate. In all cases Internal Audit retained an overview of the approach and outcome of investigations. The two main areas of casework and key issues arising in the period are set out below.

Corporate Cases

- 9.6 Internal Audit received 18 referrals of potential corporate fraud, theft or other irregularity in the first quarter; 5 of these were considered whistleblowing allegations made either anonymously or from a named source and handled under the Council's Whistleblowing Policy and Procedure.
- 9.7 Meetings have been held with the Crown Prosecution Service during the quarter in relation to the forthcoming trial at Crown Court relating to the theft of monies from Abraham Moss Community School.

Council Tax Reduction Scheme, Housing Tenancy and Right to Buy

- 9.8 A total of 36 new referrals of fraud and irregularity in relation to Council Tax Support, Housing Tenancy Fraud and Right to Buy application fraud have been received during the period April to June 2018.
- 9.10 In terms of outcomes during the quarter, the key points include:
- One administrative penalty with a total value of £1,000 has been issued.
 - The Council is able to recover £1,806 of Council Tax Reduction overpayments.
 - £17,890 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 four fraudulent applications for Right-to-Buy discount with a total value of £180,086 from being awarded.
 - Keys have been returned in relation to four properties, where it was alleged tenants were illegally subletting property. Notional value of savings is estimated to be £72,000.

10. Recommendation Implementation

- 10.1 Internal Audit continue to engage with managers to assess exposure to risk in areas where recommendations are outstanding. Overdue recommendations are regularly reported in more detail to Strategic Directors and Executive Members for consideration at six and nine months overdue. Where recommendations are more than 12 months overdue they are referred back to Strategic Directors and reported to Audit Committee to confirm ongoing exposure to risk and mitigations in place. A separate report to Audit Committee provides details of the audits and actions to implementation of overdue high priority recommendations.
- 10.2 The number of critical, major or significant priority recommendations fully implemented was 60% with a further 18% partially implemented. This a reduction on the very positive 72% implemented and 14% partially implemented reported to Audit Committee in June.
- 10.3 In respect of ICT Disaster Recovery, actions agreed have not been implemented in line with agreed timescales and are shown in the table below as referred back to the business. In summary the Data Centre Strategy

Programme is focused on delivering a replacement data centre function for completion mid-2019 to provide constant access to all locally hosted data and applications. An update on disaster recovery was included in a report of the Chief Information Officer (“CIO”) to Resources and Governance Scrutiny Committee on 19 July. On the basis of the plan and timescales set out in that report, ICT do not consider it to be cost effective to develop and test a full disaster recovery plan based on current arrangements and are prepared to accept the risks associated with this decision in advance of the proposed go-live of new arrangements. In line with Audit Committee expectations on recommendation monitoring, and subject to assurances obtained at the 19 July Scrutiny Committee, the CIO will attend September Committee to provide an update on disaster recovery.

- 10.4 The figures below show the total number of recommendations due for implementation and status as at the end of June 2018 based on information and evidence at that time.

Critical, Major or Significant Priority Recommendations by Directorate

Directorate	Number	Implemented	Partially Implemented	Referred Back to the Business	Outstanding
Corporate Core	33	24	5	3	1
Children’s	13	5	4	0	4
Adults	12	4	2	0	6
Growth/Neighbourhoods	7	6	1	0	0
Total	65	39	12	3	11
		60%	18%	5%	17%




11. Recommendation

- 11.1 Audit Committee are asked to note the Internal Audit Assurance Report to 30 June 2018.

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

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Childrens Services			
Troubled Families Validation of Performance Data 2017/18	Final	Moderate ●	Medium
Early Help 2017/18	Final	Moderate ●	Medium
Children Missing from Home or Care 2017/18	Final	Moderate ●	Medium
MASH follow up 2017/18	Draft	Limited ●	Set at final
Early Years 30 Hours Funding	Fieldwork	Set at draft	
Risk Management (Childrens)	Planning		
Supervisions and Management	Not Started		
Troubled Families Compliance 2019			
Planning for Permanence			
Protect / Complex Safeguarding			
Getting to Good Plan			
Assessed and Supported Year in Employment (AYSE) compliance			
Education, Skills and Schools			
Thematic School Audit: Procurement	Fieldwork Complete	Set at draft	Set at final
Thematic School Audit: Cash	Fieldwork Complete		
Penalty Notices for Unauthorised Absence (Schools)	Fieldwork		
Special Educational Needs	Not Started		
Off Rolling of Pupils	Not Started		
Annual Schools Financial Value Standard (SFVS) Return 2019	Not Started		
Adults			
Manchester Health and Care Commissioning: Governance Arrangements 2017/18	Draft	Moderate ●	Set at final
Manchester Health and Care Commissioning: Operational Plan 2017/18	Draft	Substantial ●	Set at final
Support to MHCC and LCO Assurance Framework Development	Fieldwork: Ongoing Advice and Guidance		
Mental Health Panels	Planning	Set at draft	Set at final
Management Oversight and Supervision	Planning		

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Transitions: Follow Up	Planning		
Risk Management (Adults)	Planning		
Adult Social Care – Resource Allocation System and Panel Decision Making	Not Started		
Supported Accommodation Quality Assurance Framework: Follow Up			
Client Financial Services: Pre Paid Cards			
Quality Assurance Framework			
Homelessness Reduction Act compliance			
Manchester Service for Independent Living (MSIL)			
Local Care Organisation: Delivery Assurance			
Adults Social Care Panels			
Adults Mental Health Safeguarding (NEW audit added after Audit Committee feedback June 2018)			
MHCC Financial Framework Compliance			
MHCC Financial Sustainability Plan Delivery			

Core			
IR35 Compliance – Advice & Guidance 2017/18	Final	N/A	N/A
Disclosure & Barring Service 2017/18	Final	Moderate 	Not set
Grant Certifications - Greater Manchester Pension Fund	Final	Certified 	N/A
Payroll Continuous Auditing – Quarter One	Draft	N/A	N/A
Core Systems - Payments (Purchase Cards)	Draft	Moderate 	Set at final
Grant Certifications – Arts Council Factory Project 2017/18	Fieldwork complete	Set at draft	
Grant Certifications - Growth Deal	Fieldwork		
Grant Certifications - Carbon Reduction Commitment	Fieldwork		
Grant Certifications - URBACT III (Claim Q2)	Planning		
Risk Management (Core)	Planning		
Core Finance Systems - Revenue	Not Started		

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve	
Budget Monitoring				
Core Finance Systems - Benefits and Risk Based Verification				
Core Finance Systems - Payments (SAP)				
Payroll Continuous Auditing - Q2				
Payroll Continuous Auditing - Q3				
Payroll Continuous Auditing - Q4				
Our Manchester Grants - Outcome Monitoring				
Our Manchester - Performance Management Framework				
Housing Revenue Account - Financial Administration				
Annual Governance Statement				
Recruitment and Selection				
Overtime: Compliance				
Capital Strategy				
Grant Certifications - URBACT III (Claim Q4)				
Grant Certifications - Revolving Investments in Cities of Europe				
Grant Certifications - Carbon Reduction Commitment				
ICT and Information				
Liquidlogic – Data Migration & Testing (Phase 1) 2017/18	Final	Moderate ●	Not set	
Application Audit – One System 2017/18	Final	Moderate ●	High	
Application Audit – SAP 2017/18	Final	Moderate ●	Medium	
Going Google 2017/18	Final	Position Statement		
PSN Code of Connection	Fieldwork	Set at Draft	Set at Final	
Data Centre Replacement	Not Started			
Application Audit - GSuite				
GDPR - Post Implementation Compliance Review				
Data Retention and Disposal				
Cyber Security				
Mobile Connections: Follow Up				
Software Licensing: Follow Up				
Liquid Logic and ContrOCC (Data Migration and User Acceptance Testing - system finalisation phase)				
Growth and Neighbourhoods				

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Retail Market Income 2017/18	Final	Moderate ●	High
Risk Management (G&N)	Planning	Set at draft	Set at final
Our Town Hall	Planning		
Leisure Contract Performance Management	Not Started		

Strategic Development

Income and Debt Management: Investment Estate 2017/18	Final	Moderate ●	High
Risk Management (Strategic Dvt)	Planning	Set at draft	Set at final
Strategic Development Capital Project Health Checks and Payments	Not Started		
Northwards Programme and Project Health Check	Not Started		
Grant Certification – Disabled Facilities Grant	Not Started		

Highways

Highways Pothole and Patching 2017/18	Final	Moderate ●	Medium
Highways Capital - Project Health Checks and Payments	Not Started	Set at draft	Set at final
Highways Revenue Contracts - Award of Work/Monitoring Payments			
Grant Certification - Highways Maintenance Efficiency Grant			
Grants Certification - Highways Maintenance Grant (DFT)			
Grants Certification - Highways LTP Capital Maintenance			
Grants Certification - Highways Local Pinch Point			
Grants Certification - Cycle City			

Procurement, Commissioning and Contracts

Contract Management – HROD	Draft	Moderate ●	Set at final
Contract Management – Galleries	Draft	Moderate ●	Set at final
Multi Links Commissioning – Advice and Guidance	Draft	N/A	N/A
Contractor Insurance Arrangements	Fieldwork	Set at draft	Set at final
Contractor Whistleblowing Arrangements	Fieldwork		
Factory Project: Governance Arrangements	Fieldwork		

Audit Area	Audit Status	Assurance Opinion	Capacity to Improve
Assurance Mapping (Contracts)	Planning		
Frameworks Contract Governance (including taxi framework)	Planning		
Contract Management – Adults Services	Not Started		
Contract Management – Children’s Services	Not Started		
Social Value	Not Started		
Public Contracts Regulations Compliance	Not Started		
Procurement Fraud: Spend Review	Not Started		
Homecare Contract Follow Up	Not Started		
Corporate Contract Development Assurance and Advice	Fieldwork – Ongoing Advice and Guidance		