



Audit Committee

Date: Tuesday, 10 December 2019

Time: 10.00 am

Venue: Council Antechamber, Level 2, Town Hall Extension,
Manchester

Everyone is welcome to attend this committee meeting.

This is a revised supplementary agenda which contains information not available when the agenda was first published. An additional item has been included on the Agenda (6a).

Access to the Council Antechamber

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Membership of the Audit Committee

Councillors - Ahmed Ali (Chair), Clay, Lanchbury, Russell, Stanton and Watson

Independent Co-opted Members – Dr S Downs and Dr D Barker

Agenda

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|-----------|---|---------|
| 5. | Transitions - Children's Services to Adults Services
The report of the Executive Director of Adult Social Services and the Strategic Director of Children and Education Services is enclosed. | 3 - 16 |
| 6a | Adult Social Care - Improvement Programme
The report of the Executive Director Adult Social Services is enclosed. | 17 - 22 |
| 6b | Adult Services Outstanding Audit Recommendations
The report of the Head of Internal Audit and Risk Management and Executive Director Adult Social Services is enclosed. | 23 - 34 |
| 9. | Annual Audit Plan - Horizon Scanning Report
The report of the Head of Audit and Risk Management is enclosed. | 35 - 58 |

Further Information

For help, advice and information about this meeting please contact the Committee Officer:

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This agenda was issued on **Friday, 6 December 2019** by the Governance and Scrutiny Support Unit, Manchester City Council, Level 3, Town Hall Extension (Lloyd Street Elevation), Manchester M60 2LA.

**Manchester City Council
Report for Resolution**

Report to: Audit Committee – 10 December 2019

Subject: Transitions – Children to Adult Services

Report of: Executive Director of Adult Social Services
Strategic Director of Children and Education Services

Summary

It is the role of the Audit Committee to monitor the implementation and outcomes of the Council's internal audit programme and this includes the implementation of Audit recommendations.

During 2017/18 Internal Audit reported limited assurance over four audits completed within Adults Services and the Audit Committee have monitored the implementation of recommendations arising from these.

Management updates were provided to Audit Committee in September 2018, March 2019 and October 2019. This report updates the current position in respect of actions that remain overdue for the Transition Service.

Recommendations

Audit Committee is requested to consider the assurance provided through the actions which have been taken to date to address the risks noted in the audit of the Transition Service.

Wards Affected: All

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Background documents (available for public inspection):

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

- Audit Committee: Outstanding Audit Recommendations Report 30 July 2019
- Adult Social Care Improvement Programme Report 15 October 2019

1. Introduction

- 1.1. Adult Social Care services are a core part of the integrated health and care services provided by Manchester City Council through the Manchester Local Care Organisation (MLCO) partnership and play a key role in the delivery of the Our Manchester Strategy and the Locality Plan, 'Our Healthier Manchester'.
- 1.2. A report from February 2018 provided limited assurance that effective arrangements were in place to support young people transitioning from Children's to Adults' Services.
- 1.3. This report provides an assurance update on the progress made in responding to outstanding issues arising from the Internal Audit report on the Transition Service.

2. Context

- 2.1. A key priority of the Our Manchester Strategy is to radically improve health and care outcomes, through public services coming together in new ways to transform and integrate services. This involves putting people at the heart of these joined-up services, a greater focus on preventing illness, helping older people to stay independent for longer and recognising the importance of work as a health outcome and health as a work outcome. The Locality Plan, 'Our Healthier Manchester', represents the first five years of transformational change needed to deliver this vision.
- 2.2. Since 1 April 2015 the Care Act required Local Authorities to conduct a transition assessment for children and their carers requiring or requesting an assessment; and young carers who are likely to have care and support needs after turning 18. Local Authorities are expected to establish mechanisms for proactively identifying such children as early as possible in order to plan for and prevent the development of care and support needs.
- 2.3. Effective person-centred transition planning is essential to help young people and their families prepare for adulthood. Transition to adult care and support comes at a time when a lot of change can take place in a young person's life. It can also mean changes to the care and support they receive from education, health and care services, or involvement with new agencies such as those who provide support for housing, employment or further education and training.
- 2.4. The years in which a young person is approaching adulthood should be full of opportunity. Some of the life outcomes that matter for young people approaching adulthood and their families, may include but are not limited to:
 - paid employment
 - good health
 - completing exams or moving to further education
 - independent living (choice and control over one's life and good housing options)
 - social inclusion (friends, relationships and community)

- 2.5. The wellbeing of each young person or carer must be taken into account so that assessment and planning is based around the individual needs, wishes and outcomes which matter to that person. Historically, there has sometimes been a lack of effective planning for people accessing children's services who are approaching adulthood. Early conversations provide an opportunity for young people and their families to reflect on their strengths, needs and desired outcomes, and to plan ahead for how they will achieve their goals.
- 2.6. Based on local consultation the following principles will continue to influence and guide the development of the Transition Service. These are:
- A coordinated approach to forward planning.
 - The timely and seamless transition of young people and their families as they approach adulthood.
 - The expectation of family/carers to manage and minimise disruption and anxiety in the transition to adulthood.
- 2.7. For young people with special educational needs (SEN) who have an Education, Health and Care (EHC) Plan under the Children and Families Act, preparation for adulthood must begin from year 9. For the vast majority of young people this will include a focus on their aspirations, the provision of career information, advice and guidance, discussion on their future education options and how to achieve skills so they can live as independently as possible. Manchester has a particularly good offer around access to work experience and work placements for young people with SEN and in 2018/19, over 70 young people with SEN accessed supported internships on leaving education. Equally for those young people with special educational needs/disability but without EHC plans, early conversations with young people and their families about preparing for adulthood are also essential.
- 2.8. A transition assessment should be undertaken as part of the annual statutory review of the EHC plan which focuses on preparing for adulthood, and should inform the transition from Children's Services for those children and families who have been accessing support, to adult care and support.

3. Internal Audit Report 2018

- 3.1. An Internal Audit report issued in February 2018 provided limited assurance that effective arrangements were in place to support young people transitioning from Children's to Adults' Services and identified the following areas as requiring improvement:
- There was no overarching strategy or vision in place to describe how transition would be delivered in line with Care Act requirements.
 - The Transitions Board was not operating at a strategic level, making it more difficult to influence direction and ensure engagement with key stakeholders, and with limited independent challenge.
 - Regular management information and reporting arrangements to provide assurance and escalate risks to senior management were not in place.
 - Limited evidence of engagement with specific eligible cohorts identified in the Care Act, including some special schools (education), young carers and carers, resulting in gaps in fulfilling statutory responsibilities.

- A lack of clear and formal pathways for referrals both into and out of the Transition Service.
- There was no formal offer document and some partner agencies and Council Services lacked clarity over referral criteria.
- Records on MiCare demonstrated limited management oversight and challenge, although we did see further evidence in manual records held by individual managers.
- Procedures within the Transitions team for casework were limited and had not been formalised and we found limited evidence of using documentation required by the Care Act.

3.2. Audit made five recommendations and target dates were agreed with the then Executive Director for Strategic Commissioning and Director of Adult Social Care Services (DASS). Two of the recommendations have been implemented and Internal Audit have confirmed this to be the case. Three major priority recommendations remain overdue based on original target dates as follows:

Recommendations	Target Date
The Interim Deputy Director of Adults Social Services should develop a clear transitions strategy and vision in conjunction with Children's Services and other key partners, in line with Care Act requirements. Once developed the strategy and vision should be used to inform the development of a clear service offer for transitions. This offer should be clearly communicated to confirmed key stakeholders including service users. Advice could be sought from other Local Authorities including the Council's Adults Services improvement partner, and differing approaches considered.	30 April 2018
The Interim Deputy Director of Adults Social Services should ensure that within six months an operational plan is in place for delivering the revised transitions offer in line with the agreed strategy and vision. This plan should include the formalisation of policy and procedure, roles and responsibilities and the use of transition specific documentation referred to in NICE guidance.	30 October 2018
To support day to day performance management the Interim Deputy Director of Adults Social Services should introduce a suite of Key Performance Indicators. This should be defined once the strategy and vision in place. A long term solution should be considered and built into Liquid Logic to help identify performance trends and provide assurance to senior management.	30 June 2018

4. Progress to Date

4.1. This section details progress to the end of November 2019

- 4.2. The Transition Board has been reconfigured and is now chaired by the Assistant Director of Adult Services with support from the Deputy Director Children's services. This ensures that any developments are signed off by officers of sufficient seniority to influence change within their respective directorates. There is an expectation that other partners represented on the Board are also of suitable seniority in their respective organisations.
- 4.3. The terms of reference for the Board have been reviewed, amended and agreed and reflect the aims of the Board to develop the transition offer across Manchester. They are informed by the shared principles that have been established as part of the extensive consultation that has taken place. The Board meets 6 times yearly but much of the work to progress the transition offer across Manchester is expected to take place outside of these meetings to ensure the continued service improvement. The Board membership has also been reviewed to include representation from Parent/Carer Forum and representation from education and health services, including acute and community, mental health services. This is to ensure representation across the sector to influence and implement change.
- 4.4. Consultation about what a good transition service might look like has also been taking place across Manchester in the period March to September 2019. This has included a number of one to one sessions with partners of the Board and also some focus group and forums including attendance at a second carer's forum in March 2019. The group provided good feedback about how the transition offer needs to develop across Manchester to be more accessible, informative and inclusive to all young people regardless of their disabilities. The group welcomed being involved in the consultation and are happy to comment further on the draft policy document. It is scheduled for the group to be revisited again in December 2019 with the draft policy document for their feedback about key stages of the process.
- 4.5. The majority of young people referred to the Transitions Service will have an EHC plan which is a key document that pulls all relevant information together in a single plan. this includes the young person's aspirations strength and what is important to them, parent/carers views, outcomes to be achieved and outlines how services, family members and the young person will work together to ensure that the young person will be prepared for adulthood. A Quality Assurance process is in place to ensure good quality personalised plans are in place for children and young people with special educational needs in Manchester.
- 4.6. In July 2019, consultation took place with practitioners within the Transition team. This identified their experiences, the positives and barriers to person centred working with young people, their families and then the young adults as they reach 18. Some of the feedback was about being seen as the Mental Capacity Act assessment team, late referrals affecting the work they are able to do in a planned way and positive experiences of working with the Children With Disabilities Team. This was the last group consulted with. Partners involved in earlier consultations have been Greater Manchester Youth Council, Parent carer forum, parent care champions, a learning exercise which included, education, leaving care, Child and Adolescent Mental Health Service (CAMHS), Adult Mental Health Services (AMHS), Children's social care and learning disability health colleagues.

- 4.7. From July 2019 Adult Care also launched a new database across all services. Eventually this database will be used across health, education and social care. Pertinent to the transition offer, and following a number of consultations the database now includes a transition specific plan. Several meetings took place as part of the Manchester specific-design of this database to assure information transferred from the children's database to the adult's database. This was to assure that key information was able to be populated as the young person moves from Children's to Adults Services. This will also support a better understanding of demand to enable Adult services to respond more effectively to changing needs.
- 4.8. Process design sessions were completed between adults and children's services in September 2019 as well as the establishment of the Transition Board to provide system wide and strategic leadership where a number of key priorities have been agreed. The process design will, by the end of 2019, focus on ensuring that there is clarity of process and pathway for young people between children's and adult's services and will identify some key performance indicators aimed at providing assurance back to the Board. Following finalisation of the design, communications will be co-produced with young people, parents/carers and practitioners across the system. A better understanding of demand is also a priority for the Board to enable services to respond more effectively to changing needs. The process design sessions resulted in the development of an action plan and a working group to drive forward progress on this plan.
- 4.9. Key links have also been forged across the Greater Manchester Network. More recently work has commenced through the Greater Manchester Health and Social Care Partnership to understand how the transition offer has developed across the region. This work will also include in house support to the Transition Planning Team that will include training on person centred practices, strengths based approaches to assessment and ensuring the person is at the heart of the decision making processes. This will complement the work already started within adult social care in regard to strength based assessments and making assessment and support planning about the person. This strengths based approach also aligns with work in Children's Services in respect of positive risk management, adoption of the Signs of Safety approach and exploring the THRIVE model. THRIVE is a strength based approach, using shared language across all services to ensure the right support is identified for the family and to reduce barriers across thresholds. This alignment is important to ensure the process of proportionate support starts at a much earlier point, rather than there being a stark change in approach from children to adult services at age 18.
- 4.10. Work has commenced over this period to develop better information for young people and carers. During the consultation with the Parent/Carers Forum it was recognised that, prior to the school year 9 review, relevant information about what happens next would be really useful to inform what will happen at the review and beyond. This includes information leaflets that will be available in January 2020.
- 4.11. The Transition Team is also piloting more proactive approaches to engage with special schools. The team has recruited a link worker who will work closely with special schools, including attendance at EHC reviews. This role will ensure the

facilitation of clear communication across the partnership and a point of contact for education into the transition team.

- 4.12. Audits of casework have been undertaken to support the improvement and further development of the Transition Service. Some light touch audits have informed the understanding of pathways into the transition team and more in-depth audits of cases have provided a clearer view of what has not worked well. Lessons learned from these audits are being used to inform the development of a good practice model which can then be adopted by partners. Other work includes actively looking at the numbers of people coming through from the SEN Disabilities report and identifying the gaps in information.
- 4.13. Work has been completed with commissioners informed by the lessons learned from the case audits. This work is ongoing and includes working together to gain an understanding of what types and locations of accommodation options in the future which may be required for young adults in Manchester. The Board is exploring opportunities for joining up some of the contracts between children and adults so that the "falling off a cliff edge" feeling is minimised. The supported employment contracts are an example of this. There is also ongoing work to consider suitable accommodation options for young people including within a number of new build developments so they are settled before they are 18.
- 4.14. Ongoing work is linking the THRIVE model from children's services to the strength based approach and how this can be supported from 14-18 to ensure practitioners from both services are working consistently to support young people to be as independent as possible and we want to be able to report on activity of the workers during this period. It is important that there is a greater understanding of the legal frameworks and other changes such as benefits and charging that happen during this time.
- 4.15. An interim officer has been appointed to focus on transition so that this work can move this forward at pace. An improvement plan will be produced to support this work with recommendations for the development and growth of the team. This will become a permanent position in the new structure for Adult Services.

5. Outstanding Audit Recommendations

- 5.1. The areas identified as outstanding are indicated below as is evidence of progress with clear timescales for completion.

Outstanding Audit Recommendations – Current Status and Planned Actions

Matters Arising	Progress to date	Next actions
<p>There was no overarching strategy, vision, or core offer to describe how the Council's transition arrangements would be delivered in line with Care Act requirements.</p>	<p>Strategic plan Significant work has been completed since March 2019 to influence and inform the strategic priorities of the Transition offer across Manchester.</p> <p>Three transition planning workshops have been undertaken which considered the key priorities to develop what a good Transition offer would look like across Manchester.</p> <p>The work shops were attended by key partners including representatives from children's, adults, mental health, health (community and Trust), and carers.</p>	<p>Strategic plan A formalised strategic plan with be drafted based on the extensive discussions and consultations to date including identifying key principles agreed at the transition planning workshops.</p> <p>This will be consulted upon and signed off in January 2020</p>
<p>Operational delivery (1) The following issues were identified in relation to operational delivery:</p> <ul style="list-style-type: none"> • There were no formal transition related policies and procedures in place within the Transitions Planning Team. • A lack of clearly defined roles and responsibilities across Children's Services, Adults Services, partner agencies and the Transitions Planning Team to outline 	<p>A draft Transition policy has been developed that has been presented to the Transition board and is currently within a consultation period and out to key stakeholders as above.</p> <p>The policy includes a pathway that clarifies the roles and responsibilities of key partners and at defined stages of the pathway The consultation will be for a limited period and any changes as a result of the consultation will be considered and if</p>	<p>The draft policy is currently out to consultation to key partners, the deadline for feedback is end November 2019. A formal presentation of the policy to a local carers forum is booked to take place on 9 December 2019 The feedback from this forum will be required by 20 December 2019 Deadline for policy sign off 31 January 2020</p>

Matters Arising	Progress to date	Next actions
<p>expectations for each in relation to transitions and support a consistent approach.</p>	<p>appropriate completed with one week of the deadline dates.</p> <p>This will be reviewed by the agreed governance process for sign off by mid-January. The policy includes links for health transition and the journey into mental health services so follows a multi-agency approach.</p> <p>The policy has been benchmarked against other demographically similar transition policies.</p> <p>The Transition Action plan (appendix 1) forms the delivery plan for implementation of the agreed actions to develop the Transitions offer across the service.</p> <p>An Information leaflet for families is being collated based on leaflets that have been deemed effective in providing families with the right information</p>	<p>Communication, Implementation and training. Following policy sign off via the agreed governance processes, the policy will be launched and disseminated across Manchester. Timescales 28 February 2020.</p> <p>A training plan for relevant staff will be implemented to ensure the workforce are informed and equipped to work to the process within the policy. Timescales 28 February 2020</p> <p>Accessible information formats will be considered in relation to all documentation as outputs from the Transition board A draft leaflet will completed in January 2020, consulted upon and distributed /made available (on line/download) from February 2020</p>
<p>Operational delivery (2)Transition planning Team</p> <p>Case-loads within the transitions team were high in comparison to other adult service teams.</p>	<p>Average cases per worker has reduced significantly in comparison to the period of audit.</p> <p>There has been staff changes over the preceding 12 month period so work has been</p>	<p>A separate transition planning team operations plan will be collated to address any current or ongoing areas of risk.</p>

Matters Arising	Progress to date	Next actions
<p>There was little ongoing activity on some of these that were stable and were mainly subject to an annual review.</p> <p>There was no transitions specific documentation built into MiCare such as transitions assessments and plans as recommended in statutory guidance.</p> <p>Therefore, records to support transitions activity on MiCare was often limited and inconsistent.</p> <p>Cases were often referred to the Service at the age of 16 but actions were not generally taken until 17. Conversely, there were a number of cases that had been in the Service for seven to eight years, and had periods of dormancy between annual reviews.</p>	<p>ongoing to train and support new staff members including three newly qualified social worker, apprentice social worker. Staff shortages have been back filled with agency staff.</p> <p>The new adults database now has a transition specific documents included on the database.</p> <p>All staff are aware of the case recording policy</p> <p>The pathways are identified in the draft policy.</p> <p>Cases are discussed as part of informal and formal sessions including supervision.</p> <p>Staff are being supported to identify times of stability following assessment, support planning and review as to the appropriateness of transferring cases to ongoing teams.</p> <p>Adult care has reviewed and signed off an updated supervision policy. Staff training is being provided from the beginning of December 2019</p> <p>Roles and responsibilities are in draft policy.</p>	<p>The plan will include audits of specific areas requiring improvements, this will evaluate the impact of the changes to date and where required will identify ongoing plans to address any areas that remain a high risk to the successful functioning of the team in meeting the statutory demands of the Care Act 2014.</p> <p>Action by Service Manager, Transition Planning Team by 31 January 2020</p>

Matters Arising	Progress to date	Next actions
<p>To support day to day performance management a suite of Key Performance Indicators should be devised. This should be defined once the strategy and vision in place.</p> <p>A long term solution should be considered and built into Liquid Logic to help identify performance trends and provide assurance to senior management.</p>	<p>Key areas identified for performance include the following;</p> <p>Quantitative</p> <ul style="list-style-type: none"> • % of young people referred to the transition planning team at ages 14.15.16.17 <18 birthdays • Source of referral • Of referrals how many produced a transition plan • Of referrals how many young people where signposted to other service • Of referrals how many young people met the Care Act criteria and were support by the Transition team • How many young adults were transferred to ongoing services and at what age <p>Qualitative</p> <ul style="list-style-type: none"> • Feedback from young people, their families or professionals about clarity of the transitions pathways in Manchester 	<p>Performance framework to be devised and reported via a dashboard to each Transition Board meeting</p> <p>The performance measures put in place will reflect agreed measures from all partner agencies within the transition process</p> <p>Draft framework to be developed by Service Manager, Transition Planning Team by January 2020 and operational from 1 April 2020.</p>

6 Conclusion

- 6.1 The Transition offer within Manchester has previously not developed at the pace expected, however given the dedicated extra staff member to oversee and continue to develop this service area it is anticipated that a strategic vision, robust delivery plan and team operations/improvement plan will drive the required changes and improve the experience and outcomes of young people and carers

7 Recommendations

- 7.1 Audit Committee is requested to consider the assurance provided by the update on actions taken in addressing risks noted in the Transitions Audit.

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**Manchester City Council
Report for Information**

Report to: Audit Committee - 10 December 2019

Subject: Adult Social Care - Improvement Programme

Report of: Executive Director Adult Social Services

Summary

This report provides an overview and context of current work to improve the core delivery of adult social care services through improvements in process, systems, practice and culture.

The Improvement Programme incorporates findings and areas for improvement identified from a range of sources including internal audit reports. This report provides that broader context with detail on progress in implementing specific recommendations arising from internal audit work included in a separate Audit Committee report

An update is also provided on work to integrate adult social care into the Manchester Local Care Organisation (MLCO), including the mobilisation of the Integrated Neighbourhood Teams.

Recommendations

The Audit Committee is asked to note the content of the report

Wards Affected: All

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Background documents (available for public inspection):

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

- Adults Assurance Report to Audit Committee, 15 October 2019

1. Introduction

- 1.1. Adult Social Care services are a core part of the integrated health and care services provided by Manchester City Council through the Manchester Local Care Organisation (MLCO) partnership and play a key role in the delivery of the Our Manchester Strategy and the Locality Plan, 'Our Healthier Manchester'.
- 1.2. The 'Manchester Health and Care Commissioning - Adult Social Care Business Plan and Pooled Budget contribution 2019/20' report to Health Scrutiny and Executive in February 2019 described Adult Social Care's priorities for 2019/20. This included the improvement work which commenced this year to improve citizen outcomes and to maximise the safety and effectiveness of the service in the context of health and social care reform and integration.
- 1.3. This report provides an overview of the ongoing programme of improvement work for Audit Committee, and in particular to highlight that work to respond to risks confirmed through a number of internal audits undertaken in recent years now forms part of the wider programme.

2. Background

- 2.1. As described in the report to Audit Committee on 15th October, alongside the work to develop the MLCO, a diagnostic piece of work was undertaken on Adult Social Care in late 2018 by the now Executive Director of Adult Social Services. This identified long standing challenges associated with increased demand across all services, increase in safeguarding enquiries, increase in Deprivation of Liberty Safeguards referrals and associated challenges in keeping waiting lists low for assessments, reassessments and reviews.
- 2.2. A number of internal audits had also identified risks and areas for improvement in the design and delivery of services. The current status of the actions being taken to respond to recommendations raised through these audits is described in detail in a separate report.

3. Adult Social Care Improvement Programme

- 3.1. In order to address the challenges described above, and to ensure that the service was safe, effective and efficient, the Adult Social Care Improvement Programme was established. The programme is focused on ensuring the basics are in place for adult social care to deliver high quality services for our residents and to successfully deliver health and social care reform and integration.
- 3.2. The programme plan for this work has been developed based on the outcomes of diagnostic work and the internal audits completed. As referred to in a report to Audit Committee on 15 October this programme includes workstreams on:

- 3.2.1. Assessment function including social work and primary assessment teams. This work is focused on putting the right processes in place to ensure efficient and effective delivery of Care Act assessments and reviews, alongside improvements to practice. Work to improve transition and our oversight of mental health services is included as part of this workstream.
- 3.2.2. Safeguarding and Quality Assurance functions. This work is focused on areas where specific pressure is felt (e.g. Deprivation of Liberty Safeguards) as well as reviewing our approach to quality assurance.
- 3.2.3. Provider services including our supported accommodation, reablement and supporting independence services. This work is focused on maximising our resources and strengthening the service, including use of technology
- 3.2.4. Workforce skill and capacity. This work is focused on strengthening our workforce across adult social care including improving the social work career pathway and supporting staff to develop
- 3.2.5. Adult social care commissioning. This work is in development and is focused on improving our approach to commissioning and contracting in adult social care as it pertains to our statutory duties
- 3.2.6. Front door. This work is in development and includes focusing on the front door offer and improving use of information to support prevention and maximising independence of citizens.
- 3.3. As part of additional overall investment of £11.4m to meet increased need for adult social care, it was agreed by Executive in February 2019 that additional resources of £4.225m in 2019/20 rising to £4.8m for 2020/21 and 2021/22 be invested into the service to support the delivery of the improvement programme through increased capacity in front-line roles. This includes areas of the service where capacity has been met by temporary posts and short term contracts as recurrent funding has not been in place.
- 3.4. The additional resources were identified to meet a need for additional capacity across social work, safeguarding, the Citywide Care Homes Team, the Learning Disability service and other specialist services including delivery of Deprivation of Liberty Safeguards through internal Best Interest Assessor capacity. In addition, it was agreed to make permanent some of the social care capacity to support the prevention of delayed transfers of care from hospital. These priority areas were identified in part as a bridging position as further work is progressed on an integrated health and social care service in partnership with MLCO.
- 3.5. Recruitment to the additional capacity required has progressed. 84.5 additional social worker posts have been created and 61.5 full time equivalent staff are now in post.
- 3.6. Leadership capacity has been strengthened over the last 12 months with the appointment of new Assistant Directors and more recently a Deputy Director

of Adults Services. This provides the capacity to both drive improvement and engage effectively across health and social care partnerships within the City.

- 3.7. Significant improvements have also been made in our approach to assessment support planning with a new strength based approach in place.
- 3.8. The improvement programme has also directly addressed a number of specific outcomes of the internal audits including introduction of a new supervision policy (and approach to monitoring delivery of supervision) which is currently being embedded across the service and targeted work on transition. The position in respect of these areas is provided in separate Audit Committee reports for 10 December meeting.

4. Integration and MLCO

- 4.1. Alongside the work on the improvement programme, work has continued at pace to integrate adult social care into MLCO including specifically the mobilisation of 12 integrated neighbourhood teams. A social work team manager is now in place for all 12 teams working directly with the Integrated Neighbourhood Team lead and the lead GP, nurse and mental health practitioner. The teams are co-located and are mobilising new ways of working.

5. Governance and monitoring

- 5.1. The Improvement Programme is governed by the Adult Social Care Improvement Board, chaired by the Executive Director of Adult Social Services which meets fortnightly and comprises senior officers from the service and MLCO with support from the corporate core. The Board reports to the MLCO Executive through the Executive Director of Adult Social Services, and provides assurance to Manchester City Council's Strategic Management Team and the MHCC Executive on a quarterly basis.
- 5.2. Further integration of governance is underway including MLCO's Quality and Safety Committee. The City Council's monthly integrated reporting captures key Adult Social Care metrics and spend to budget.
- 5.3. Further information on the governance surrounding the programme as captured in the report to Audit Committee on 15th October.
- 5.4. A recent internal audit of the Improvement Programme governance (currently in draft) has provided a reasonable opinion with three recommendations to support service improvement which are in progress.

6. Conclusion

- 6.1. Whilst there are still a number of challenges to address in the delivery of Adult Social care services, progress has been made in challenging circumstances through the Improvement Programme including critically the

introduction the mobilisation of additional capacity. Alongside this progress, further work on integrating services through MLCO will collectively support a longer term sustainable foundation for ASC.

**Manchester City Council
Report for Information**

Report to: Audit Committee - 10 December 2019

Subject: Adults Services Outstanding Audit Recommendations

Report of: Head of Internal Audit and Risk Management and Executive Director
Adult Social Services

Summary

This report provides Audit Committee with an update on progress in the implementation of outstanding audit recommendations across Adults Services.

Recommendation

Audit Committee is asked to consider and comment on the report.

Wards Affected: All

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Background documents (available for public inspection):

- Adult Social Care Improvement Programme: Audit Committee October 2019
- Internal Audit Outstanding Recommendations Report: November 2019
- Previous Internal Audit Assurance and Outstanding Recommendations Monitoring Reports to Audit Committee 2018/19 and 2019/20

1. Introduction

- 1.1. Over the last two years, Internal Audit have issued a number of limited assurance opinion reports in respect of Adults Services containing high priority audit recommendations. Whilst progress has been made in addressing a number of risks noted in these reports, a number are still being implemented and have been reported regularly to Audit Committee as part of the quarterly Outstanding Audit Recommendations report.
- 1.2. In October 2019 the Executive Director, Adult Social Services presented a report on the Adult Social Care Improvement Programme. This was intended to provide and update assurance to the Audit Committee over actions being taken and to highlight areas of risk. This report confirmed that many of the planned actions agreed in response to audit work are being delivered through the Adults Social Care Improvement Programme.
- 1.3. In November, Audit Committee noted that actions continue to remain outstanding and that there was a lack of clarity over timescales for completion. Committee agreed that a further report was required to provide this level of assurance.
- 1.4. This report sets out the key issues arising from the limited assurance reports where recommendations are outstanding, the current audit assessment of implementation and a separate management update on actions to be taken to ensure these recommendations are fully addressed.

2. Adults Audits Completed in the Last Two Years

- 2.1 Internal Audit have completed 16 audits relating to Adults Services in the last two years. Nine of these audits have resulted in limited assurance opinions with one moderate, four substantial and two being follow up reports and therefore not providing an overall opinion.
- 2.2 In agreement with the Executive Director, Adult Social Services these audits have focused on areas of concern and potential risk. The aim of this is to provide an independent assessment of assurance; and highlight gaps in systems of governance, management of risk and internal controls to be integrated into the wider programme of service improvement.
- 2.3 Audit reports have resulted in 38 significant or major priority recommendations. Of these, 18 have been implemented, 5 are not yet due for implementation and 15 are therefore outstanding.
- 2.4 The table below summarises the current position on recommendations from each audit and highlights the number that remain outstanding. Sections 3-8 of the report then confirm the latest audit assessment and planned management actions in respect of all audits where further actions are required, to confirm implementation of agreed recommendations.

Audit title	Opinion	Recommendations		
		Made	Not Due	Outstanding
Audits Where Recommendations Outstanding				
Transitions (<i>February 2018</i>)	Limited	5	0	3
Disability Supported Accommodation Services, Quality Assurance Framework (<i>February 2018</i>)	Limited	Follow up audit September 2019 See below.		
Management Oversight and Supervisions (<i>April 2019</i>)	Limited	6	4	1
Mental Health Casework Compliance (<i>April 2019</i>)	Limited	8	0	6
Deprivation of Liberty Safeguards (<i>May 2019</i>)	Limited	2	0	1
Floating Support Team – Support to Homeless Citizens in Temporary Accommodation (<i>May 2019</i>)	Limited	3	0	2
Disability Supported Accommodation Services, Quality Assurance Framework - Follow up (<i>September 2019</i>)	n/a follow up audit	2	0	2
Audits Where No Recommendations Made or Fully Implemented				
Contractor Selection and Award: Manchester Support for Independent Living (<i>May 2017</i>)	Substantial	0	n/a	n/a
Afghan Resettlement Project (<i>October 2017</i>)	Substantial	0	n/a	n/a
Client Financial Services Appointeeship Support – Cash Delivery (<i>December 2017</i>)	Limited	6	0	0
Contract Management, Homecare Services (<i>March 2018</i>)	Limited	Follow up audit September 2019 See below.		
Manchester Health and Care Commissioning - Operational Plan (<i>August 2018</i>)	Substantial	0	n/a	n/a
Contract Management, Homecare Services - Follow up (<i>December 2018</i>)	n/a follow up audit	3	0	0
Manchester Health and Care Commissioning - Governance (<i>January 2019</i>)	Moderate	2	0	0
Manchester Local Care Organisation, Governance (<i>September 2019</i>)	Limited	1	1	0

Audit title	Opinion	Recommendations		
		Made	Not Due	Outstanding
Manchester Health and Care Commissioning, Financial Framework Compliance (October 2019)	Substantial	0	n/a	n/a
Total		38	5	15

3. Transitions

- 3.1. From the Transitions audit report issued in February 2018, there are three major risk recommendations outstanding. These are now 12, 16 and 18 months overdue.
- 3.2. These recommendations relate to the need to develop the strategy and vision for transitions, to develop an operational plan to deliver the revised transitions offer and develop a suite of performance measures to support performance management of the service. These actions are all interdependent and until action is taken to agree the strategy and vision the remaining two recommendations cannot be fully implemented.
- 3.3. Work has been ongoing to improve the overall service and there is a new Service Manager for Transitions Planning in post. On this basis Internal Audit are now more assured that work towards fully addressing these recommendations is progressing. Three workshops have been undertaken with partners with a view to developing the strategy and vision and the Service Manager for Transitions Planning is consolidating the outputs from these events together into a draft strategy for consideration by the Transitions Board in January. An implementation plan would then follow agreement of the strategy. A transitions policy has been developed and is in the final stages of consultation and work is ongoing to develop performance measures.
- 3.4. Further detail on the progress made around transitions will be provided to Audit Committee in the separate paper presented by the Executive Director, Adult Social Services and Strategic Director, Children and Education Services.

4. Management Oversight and Supervisions:

- 4.1. The scope of the audit was to provide assurance over the arrangements in place to ensure sufficient and appropriate supervision and management oversight arrangements in Adults Services; and in particular that:
- There are appropriate policies and procedures in place.
 - Records demonstrate consistent compliance with agreed arrangements.
 - Management information is produced to support performance management.
 - There are links into and out of the Adults Services Quality Assurance process.
- 4.2. The audit provided **limited** assurance mainly due to insufficient frequency of supervisions, with the majority of staff reviewed having infrequent supervisions

not in line with Council requirements. We were told that informal supervisions happen more regularly, but records of these ad hoc discussions were not consistently retained. We were also concerned over the lack of supervision training for managers, and lack of a monitoring and quality assurance framework over supervisions. There was also a need for improved clarity over what should be recorded in Case Notes in the social care system and on the supervision record, as we found a discrepancy between the guidance and actual practice. We were largely satisfied with the timeliness with which managers signed off key episodes / actions, but considered greater clarity was needed over demonstration of management oversight in case files.

- 4.3. In immediate response to the audit, we were made aware of a number of actions that were already being taken to address the issues identified, including making supervision training mandatory for managers and reinforcing requirements within the existing guidance with all staff.
- 4.4. There were six significant or higher risk recommendations made in this audit, two of which are now due for implementation. One of these was to review and revise the supervisions policy and has been fully implemented.
- 4.5. The remaining outstanding recommendation, which was due for implementation by 31 May 2019, was around development of a process to monitor the frequency of supervisions.

Management Update

The response to the audit was overseen and agreed within the Supervision Task and Finish Group. This group agreed that the process would be embedded into the final Supervision Policy and this has been completed.

The process for monitoring remains in progress. A google form has been developed for supervisors to record the dates of completed supervisions. The requirements for completing this form and how to do it will be communicated to staff at a series of supervisions workshops over the next few weeks. The responsibility for collating these forms and then distributing the results to the Service Managers will be with the Business Improvement Team. Service Managers will then be required to report this into the Adults Performance Board.

The plan is to have the supervisions monitoring processes in place by the end of January 2020. It is expected that this will take up to three months to embed across the Service. Internal Audit will be undertaking a follow up of agreed actions in the New Year where we will provide evidence of completion.

Responsible Officer: Tracy Cullen (Assistant Director)

Completion Date:

Process in place 31 January 2020

Consistently applied by 30 April 2020.

5. Mental Health Casework Compliance:

- 5.1. This audit was finalised in April 2019 and reported a limited assurance over delivery of delegated statutory social care functions by the Greater Manchester Mental Health Foundation Trust in line with relevant policies and procedures. This was based on concerns with timeliness, record-keeping, management oversight and reporting in respect of annual reviews, safeguarding referrals and care packages.
- 5.2. The audit resulted in eight significant and major priority recommendations, all of which were due for implementation by the end of June or end of September 2019.
- 5.3. Given this was a limited assurance audit, we undertook follow up audit work in October 2019. From this we confirmed:
 - Actions agreed to improve the timeliness of annual reviews of care packages and the transparency of the system audit trail had been fully implemented.
 - Two recommendations in relation to the timeliness of manager approvals and the timeliness of the conclusion of safeguarding referrals were partially implemented. Whilst there was evidence of new mechanisms in place for monitoring timeliness and oversight, there was still a lack of compliance with expected timescales and as a result we could not conclude that the exposure to risk had been fully addressed.
 - The remaining four recommendations were assessed as outstanding.

Management Update

The Greater Manchester Mental Health Trust recognised in taking over the previous Mental Health Trust that there were significant practice issues that needed addressing and therefore in conjunction with Adults Services have developed a safeguarding action plan, which contain actions that will address the remaining audit issues.

There are interim timescales for individual actions on the plan to be completed between now and March 2020 which will contribute to the reduction of risks identified in the audit. These include:

- a) Safeguarding training to be updated to reflect expected standards by 31 December 2019.
- b) All appropriate staff to attend and complete training by 31 March 2020.
- c) Audit tool to be reviewed to monitor compliance by 31 December 2019.

However, it is likely to be 31 December 2020 before practice changes are fully embedded and fully demonstrated in activity. Whilst system changes are easier to put in place the behaviour change needed to embed changes is not as easy to achieve. Therefore, we have provided additional support through facilitated workshops with Greater Manchester Mental Health Trust leads to support their understanding of Adult Social Care statutory functions with particular reference to safeguarding and annual reviews. Responsibility for reporting on these areas has also been devolved from the Adult Social Care

Lead to Service Leads, which is an important step in giving accountability to managers responsible for operational activity.

To monitor performance during implementation of the action plan a set of performance metrics and thresholds will be agreed with Greater Manchester Mental Health Trust Management. Progress in addressing audit recommendations is also regularly discussed at the Mental Health Partnership meeting.

Responsible Officer: Bernadette Enright, Executive Director of Adult Services

Completion Date: 31 December 2020.

6. Deprivation of Liberty Safeguards (DoLS)

6.1. The aim of this audit was to provide assurance that there are arrangements for the statutory discharge of the legal requirements of the Mental Capacity Act 2005 and compliance with Council's processes with regards to DoLS Urgent and Standard Authorisations. Specifically, that:

- Controls and procedures are in place and are in accordance with the Mental Capacity Act (2005).
- Supporting evidence is correctly collected, recorded and retained when an Authorisation is requested.
- Review and renewal processes are in place, with supporting evidence recorded and retained.
- The appropriate reporting and communication of Urgent and Standard Authorisations.
- A process of Management Information and Performance Monitoring is in place.

6.2. The audit report, issued in May 2019, resulted in **limited** assurance. This was based on delays and omissions in the completion of DoLS assessments and two major priority recommendations were made to focus on improvements in these areas. One of these recommendations has been confirmed by Internal Audit as fully implemented.

6.3. Internal Audit can provide assurance that there has been significant progress in implementing the remaining recommendation. It is currently assessed as partially implemented and relates to clearing the backlog of cases awaiting review once referred. This original backlog had arisen from a lack of adequate staffing capacity and changes in legislation. The backlog has reduced significantly since the audit from 1,000 to 200 but given this is still a significant number the recommendation could only be reported as partially implemented as it has yet to fully address the reported risk.

Management Update

Additional, unanticipated work was required of the Deprivation of Liberty Safeguards team around the introduction of Liquid Logic, as data migration in this area was less successful than planned. This meant the service was unable to commit planned resources to clearing the backlog.

Three new social workers are being appointed in the Service. This will help address the backlog; and critically will improve and sustain performance to required standards once in post. Two of the members of staff are now in post with one due to start in early 2020. There are also currently significant shortages of business support staff which reduces the number of assessments that can be allocated in a day. This is likely to be the case until the end of January 2020.

The Assistant Director is scheduled to meet with Internal Audit on 29 November to provide a progress update. This is the expected date for addressing the backlog to acceptable levels (less than 20 at any time) and completion of the final outstanding action.

Responsible Officer: Paul Covell (Assistant Director)

Completion Date: 31 March 2020

7. Floating Support Team (Homelessness)

- 7.1. The internal audit of Floating Support was designed to provide assurance that effective arrangements are in place through the floating support teams to support qualifying citizens during their time in temporary 'dispersed' accommodation in line with statutory obligations. Specifically, that:
- There is an appropriate strategy and supporting management arrangements in place to ensure the Council meets its relevant statutory responsibilities under the Housing Act.
 - There are clearly defined and comprehensive roles and responsibilities that are understood and discharged on a consistent and timely basis.
 - Management information / reporting is sufficient to support monitoring, challenge and decision making, and to support effective performance management.
- 7.2. The audit resulted in **limited** assurance, largely due to the lack of shared and consistent processes and inconsistency in the understanding and discharge of roles and responsibilities. Practices adopted across the floating support teams were varied and inconsistent leading to significant differences in the support provided to citizens. We noted in the audit report that these findings were consistent with a Service that had grown and evolved rapidly to respond to increasing demand; and that a recognised need for agreed actions to address these areas for known improvement was a key factor why management had requested an audit review.
- 7.3. The report issued in May 2019 contained two major recommendations and one significant recommendation. One of the major recommendations was to introduce arrangements to provide assurance that supervisions, 121s and 'About You' sessions and 1:1 meetings with staff were being conducted in line with organisational requirements and good practice. This action was completed and Internal Audit have confirmed this as implemented.

- 7.4. Whilst the other two recommendations are in the process of being implemented they are now overdue. They relate to development of clear and consistent processes for the floating support team, and to ensure processes on Liquid Logic support their work. Work has progressed in both these areas and the exposure to risk has reduced from the position noted in the original audit report, but the agreed actions have not yet been fully implemented.

Management Update

As recommended by Internal Audit, progress has been made towards developing clear and consistent processes. This was originally forecast for completion by the end of May 2019. In hindsight this was an ambitious target and did not allow sufficient time for staff engagement or the potential impacts of Liquid Logic implementation. Workshops to map these key processes are complete with the final workshop completed in September. From this, an implementation plan has been developed to embed changes. A residents' handbook has also been developed to help explain what services can be provided through the floating support team.

Evidence of the implementation plan being fully delivered is in the process of being collated for Internal Audit and it is anticipated that this will enable the recommendation to be confirmed as implemented by 31 January 2020.

Responsible Officer: Mike Wright (Director of Homelessness)

Completion Date: 31 January 2020

The audit also recommended that documentation requirements for case activity were confirmed for all key tasks and that representatives from the service engage with the Liquid Logic project team to establish what has been designed and whether it would the needs of the Service.

It was acknowledged in the audit report that whilst this was proposed for completion by the end of October 2019 as part of the phase 2 of Liquid Logic implementation, this was dependent on the completion of phase 1 of the project to timescales. This has not been possible in part due to slippage in the timescales for project implementation.

Work has been completed to ensure Liquid Logic is used as far as possible in its current form to support work. However, the changes needed to make it fully effective cannot be made until phase 2. The timescale for phase 2 and the completion of work to ensure the recommendation can be fully addressed are still to be confirmed but it is currently expected likely to be October 2020.

Responsible Officer: Mike Wright (Director of Homelessness)

Completion Date: 31 October 2020

8. **Disability Supported Accommodation Services, Quality Assurance Framework (DSAS QA)**

- 8.1. An audit was completed in February 2018 and provided limited assurance that the Quality Assurance Framework for the Disability Supported Accommodation Service (DSAS) was operating effectively and in accordance with expectations to support delivery in line with legislation.
- 8.2. The main issues preventing a higher assurance opinion were:
- The overall completion rate of service audits for the year was around 40%.
 - The audit tool coverage was too broad and did not provide management with the best available evidence to confirm compliance with the Care Act.
 - Follow up processes were insufficient to confirm improvement actions had been implemented or how they informed lessons learned.
 - The wider improvement arrangements described in the Framework were not in place, including moderation, which has impacted its effectiveness.
- 8.3. Two major priority recommendations were agreed. These were due for implementation by August 2018. One was to strengthen the tool and current audit process; the other to develop the wider quality assurance framework for the service.
- 8.4. Given the concerns raised in the audit and lack of assurance over progress we undertook a follow-up audit and issued a report in September 2019. This concluded that both recommendations remained outstanding.
- 8.5. Following receipt of some evidence in July 2019 and discussions with management in August 2019 we concluded that whilst management have taken some initial action the recommendations remain incomplete.

Management Update

A series of specific actions have been agreed for completion. The key actions taken in response to the audit have been:

- a) Significant changes have been made to the audit tool to strengthen it following workshops and discussions with Internal Audit, Managers and Support Coordinators. The changed tool is now ready to go onto the intranet to be launched. We plan to start using the new tool from January and therefore propose for Internal Audit to review the new arrangements at the end of January once fully operational.

Responsible Officer: Karen Crier (Programme Lead)

Completion Date: The tool will be operational from 1 January 2020 and ready for review by Internal Audit by 31 January 2020.

- b) A wider quality assurance process has now been developed which includes guidance for service audits and the moderation process along with a new schedule of activity. This new approach needs to be reviewed and signed off at an Adults Management Team meeting.

Responsible Officer: Karen Crier (Programme Lead)

Completion Date: 31 January 2020.

9. Conclusions

9.1. Actions agreed in response to a number of audit reports over the last two years have taken longer to implement than originally planned and agreed. A key factor in this has been the programme of work that was required to stabilise and develop process, practice, workforce and resources across Adults Services; and deliver health and care integration. This work has been substantial and this has impacted on the timely implementation of recommendations in some areas. Areas of focus were reported in the October 2019 Improvement Plan Update to Audit Committee and have included:

- Recruitment and Increasing Capacity across the workforce
- Introduction of strengths based assessments and support planning approach and associated strengths based workforce development programme.
- Reducing Waiting Lists
- Social Care Case management System Implementation
- Strengthening Staff Communications and Engagement
- Launch of Social Work apprenticeship Programme
- Widening Access to Technology Enabled Care (TEC)
- Mobilising new Our Manchester Homecare Contract.
- Developing Commissioning and Contracting Capabilities
- Health and Care Integration – Provider (MLCO) including developing Integrated Neighbourhood Teams.

9.2. For the majority of audits completed (10 of 16), agreed recommendations have now been implemented. In those areas where recommendations remain outstanding there is clarity over actions required and plans in place to achieve this. There is a strengthened leadership team across the Directorate, including a newly appointed Deputy Director of Adults Services; and this team is committed to address areas of risk as raised through audit reports as well as broader areas for improvement as reflected in the Adult Social Care Improvement Plan.

9.3. Internal Audit will continue to provide updates over recommendation implementation in assurance and recommendation monitoring reports and will continue to escalate areas for action to the Executive Director, Chief Executive, Executive Member and Audit Committee.

10. Recommendation

10.1. Audit Committee is asked to consider and comment on the report.

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**Manchester City Council
Report for Information**

Report to: Audit Committee - 10 December 2019

Subject: Internal Audit Horizon Scanning

Report of: Head of Audit and Risk Management

Summary

In accordance with Public Sector Internal Audit Standards, Strategic Management Team and Audit Committee approve the Annual Internal Audit Plan. The plan is designed to provide assurance over the Council's systems of governance, risk management and internal control and is based on an assessment of risk and assurance needs.

Audit Committee requested a horizon scanning report to set out areas of potential risk and focus for 2020/21 and future years' internal audit planning. The basis for this is set out in the report and attached presentation.

Recommendations

Audit Committee is asked to consider and comment on the report.

Wards Affected: All

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Background documents (available for public inspection):

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to 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 2019/20 (Audit Committee April 2019)
- Minutes of Audit Committee (February 2019)

1 Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) set out the standards for internal audit and have been adopted by the Service in Manchester. All internal audit assurance and consultancy services fall within the Definition of Internal Audit. The PSIAS include the need for “risk based plans” to be developed for internal audit and for plans to receive review and approval from senior management and the “board”. For local authorities the “board” is defined as the Audit Committee.
- 1.2 The audit plan is developed following consultation and includes requests for audit work from key stakeholders where appropriate. The content of the plan is based on risk assessment and assurance considerations including the outcomes of previous audit work, other sources of assurance and requests for support and advice.
- 1.3 The plan for 2020/21 will be developed between January and March, shared and discussed with strategic directors and directorate leadership teams and presented to Strategic Management Team and Audit Committee for approval.
- 1.4 In developing the annual plan Internal Audit consider a range of risks, issues and areas of potential focus. In February 2019 Audit Committee asked that a report be brought forward to present areas of consideration for discussion.
- 1.5 The attached presentation (appendix one) highlights areas of audit focus in 2018/19 and 2019/20 and sets out areas for consideration and comment by Audit Committee.

2 Basis for Horizon Scanning Considerations

- 2.1 In developing a horizon scanning document Internal Audit have considered a number of sources that include:
 - Service Budget and Business Plans 2019/20
 - Reports to Executive, Scrutiny and other committees.
 - Our Corporate Plan Priorities
 - Corporate and Business Risk Registers
 - Discussion of audit planning priorities from local authorities across Greater Manchester, North West and Core Cities
 - Ongoing dialogue with Chief Officers and Directorate Leadership Teams
 - Mazars Horizon Scanning 2019/20 Report
 - Other public reports and websites (LGA, LGIU, Institute of Risk Management, CIPFA, Institute of Internal Auditors)
 - Issues arising from audit work in 2019/20 and cumulative audit knowledge and experience.
- 2.2 The horizon scanning has been done in the context of a complex and challenging environment. The key context considerations are set out in the opening of the presentation at appendix one and include:
 - Growth of Collaboration, Integration and Partnerships

- Austerity, Finance and Funding Change and Challenges
- Political, Legislative and Regulatory Change and Uncertainty
- Development of Technology
- Demographic Change, Population Growth and Public Expectations
- National and International Risks and Challenges

- 2.3 The horizon used for the consideration of potential areas of focus is around three years into the future. There may be longer-term considerations but the presentation has focused on risks, issues, innovations and change that are possible, rather than wholly speculative.
- 2.4 The presentation is not intended to describe all possible risks and issues or a full list of all functions of the Council. It is focused on areas where Internal Audit consider there may be a need for assurance, not necessarily through audit work but through wider internal and external sources of assurance. Whilst some of these areas are likely to be considered for inclusion in the audit plan for 2020/21 there are others, such as the use of robotics and integrated processing, that represent longer term considerations.

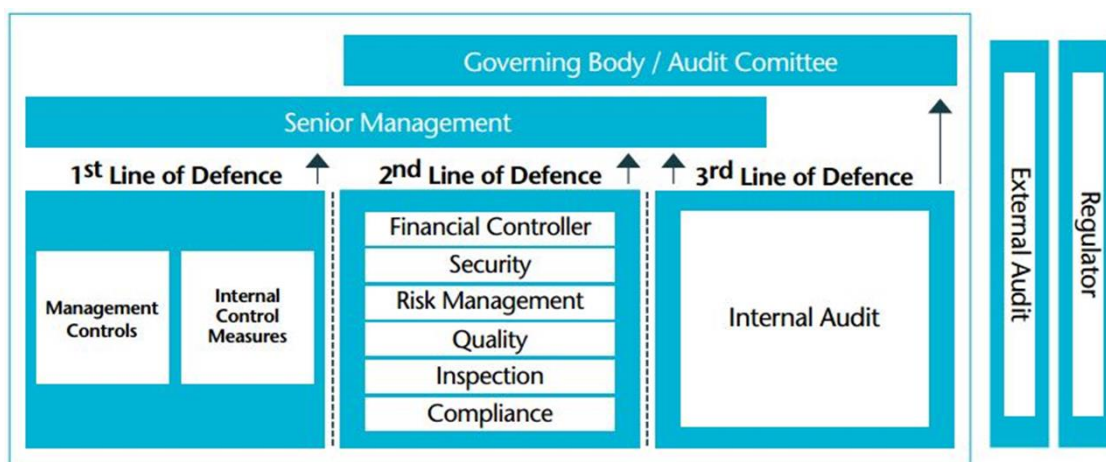
3 Development of the Audit Plan

- 3.1 At this stage, Internal Audit have not consulted with directorate leadership teams or other stakeholders on areas of potential inclusion in the annual plan. That process will start in January 2020. Key stakeholders for consultation will include:
- Chief Officers and Directorate Leadership Teams
 - Statutory Officers
 - Professional leads for finance, HROD, legal, performance, ICT, procurement and policy.
 - External Audit
 - Health partners via Manchester Health and Care Commissioning and Manchester Local Care Organisation.
 - Discussion with GM, North West and Core Cities audit colleagues.
- 3.2 Having engaged with stakeholders Internal Audit will undertake an assessment of risk and need to prioritise areas for inclusion in the plan. This will be based on scoring against the following criteria:

Strategic Objectives	Key Partnerships
Safety and Welfare	Finance and Resources
Corporate Risk	Key Service Fulfilment
Organisational Change	Statutory Duty
Known Control or Fraud Risk	Mandatory Requirement

- 3.3 A key consideration in the audit planning process is consideration of alternative sources of assurance. Internal Audit is often described as the “third

lien of defence” as illustrated below and there are a range of other internal and external mechanisms that may be relied upon in informing the overall audit plan and annual audit opinion.



3.4 For Manchester City Council these other sources of assurance include:

- Work of the External Auditor on core financial systems and controls
- Work of other internal auditors
- Oversight from Scrutiny and Other Committees
- Reports from funders or other delivery partners
- Peer reviews or national inspections.
- Professional oversight by finance, legal services, HR and procurement as part of systems of internal control
- External inspectors and assessors such as Ofsted for schools and Childrens social care, Care Quality Commission for Adult Social Care and the Cabinet Office (for ICT Public Service Network Accreditation)

3.5 These other sources of assurance are assessed before reliability is assumed. A process of mapping these assurances by Internal Audit is underway and an example of a current assurance map for Procurement, Commissioning and Contracts is included in the attached presentation.

3.6 The most appropriate type of audit work will also be determined during this process. Some areas of proposed focus may be in early stages of development and a developing system audit, focusing on the proposed design of controls may be appropriate. In other areas, a focus on compliance testing may be the most effective approach to confirm that processes or controls are operating as they should. The types of audit work proposed as part of the plan will be:

Type	Examples
Audit Opinion Reviews	System Audits Compliance Audits Risk Based Audits Governance and Strategy Audits Grants

Audit Assurance Reviews	Developing Systems Reviews Management Assurance Requests Assurance Assessments
Advice, Guidance & Support	Attendance on working groups and boards Responses to reasonable, relevant management requests for support or guidance
Counter Fraud, Probity & Investigations	Proactive counter fraud activities Corporate counter fraud investigations Other counter fraud investigations

- 3.7 The final stage of draft plan development is to confirm available resources and proposed scope of work in each area; to ensure the plan is deliverable and to ensure audits focus on defined areas and clear assurance objectives. If scopes cannot be fully defined at that stage then blocks of time may be allocated and released during the year for the delivery of specific audits and assurance reviews.
- 3.8 The draft plan will then be presented to Strategic Management Team and Audit Committee for approval.

4 Recommendations

- 4.1 Audit Committee is asked to consider and comment on the report.

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Audit Committee

10 December 2019

Internal Audit Horizon Scanning

Purpose of Presentation

Accompanies Audit Committee Report 10 December 2019

In response to Audit Committee request to discuss audit Horizon Scanning

Indicative areas of potential assurance – not audits

Audit work will focus on systems of governance, management of risk and internal control

Actual areas of proposed focus will be set out in Annual Internal Audit Plan 2020/21

Context and areas of focus are from Internal Audit perspective only

Areas of Audit Focus 2018/19 and 2019/20 in **GREEN**

Context

Governance

Political Change and Instability
Legislative and Regulatory Change / EU Exit
Transparency, Accountability, Public Trust / Confidence
Public Rights to Request, Challenge and Speak Up
Liability and Claims
Privacy and Data Protection Rights

Partnerships

Public Service Partnerships, Collaboration, Integration
Commercial Investments and Partnerships
Commissioning and Contracts

Places

Future Housing, Skills and Employment
Future Resident Expectations
Strengths Based Approach: People, Communities, Localities
Connectivity, Congestion, Transport and Communication
Climate Emergency, Low Carbon, Clean Air
Extreme Weather Adaptation

Technology and Information

Digital Services, Mobile, Social Media
New Technology...Robotics, Internet of Things, AI...
Cyber, Hacking and Electronic Crime
Data Sharing, Pooling, Analytics and Insight

Workforce

Safety and Wellbeing
Diversity, Equality, Inclusion
Change, Agility, Flexibility
Future Office and Ways of Working

Finance and Funding

Core Spending Power Reductions and Austerity
Finance Reform
Specific / Time Limited Grants
Short Term Funding Settlements

People

Demographic Change and Population Growth
Ageing Populations, Longer Life Expectancy
Family, Child and Personal Poverty
Child and Adult Mental Health

Children's Services

Safeguarding

Governance and Oversight
Systems, Casework and Recording
Child Protection, Child in Need, Complex Safeguarding
Children Missing from **Home**/ Education
Unaccompanied Asylum Seeking Children
Manchester Safeguarding Partnership

Projects and Programmes

Early Years Education System
Liquid Logic Phase 2
Care / Finance Systems Integration

Corporate Parent

Looked After Children
Fostering
Adoption

Social Care

Integration and Collaborating with Health
Leaving Care

Transitions (Childrens to Adults)

Quality Assurance Framework

Management and Oversight / Supervisions

Assessed and Supported Year in Employment

Commissioning and Contracts

Residential Care

Placements

Unregulated Care Services

Short Breaks

Early Years / Free Early Education Entitlement

Contracts Quality Assurance

Special Educational Needs

Education Health Care Planning

Early Help / Troubled Families

Youth Offending

Children's Services: Education

Local Authority Schools Assurance Framework
Deficits and Surpluses
Home to School Transport

School Attendance
Children Missing from Education
Exclusions
Penalty Notices
Off Rolling

School Places and Property
Admissions and Appeals
Demography and School Place Planning
Building Statutory Compliance
Health and Safety

Schools
System Audits / Thematic Audits / Healthchecks

Budgets and Financial Planning
Payments
Income / Cash
Assets
Procurement
Information Management
Achievement / Attainment Recording and Reporting
Pupil Premium and Other Funding
Voluntary Funds

Other Education
Elective Home Education
Virtual Schools

Health and Social Care

Partnerships, Health Integration and Collaboration

Information Sharing
Integrated Neighbourhood Teams
Multi Agency Risk Assessments

Mental Health Services

MLCO Governance; Assurance and Decision Making
MHCC Governance; **Joint Commissioning and Contracts**; Joint Care Models; **Financial Framework**
Partnership Risk Management
Partnership Assurance Mapping

Homelessness

Front Door / Access

Rough Sleeping
Decision Making and Financial Management

Public Health

Commissioning and Statutory Duties
Incident Response and Support

Safeguarding

Governance and Oversight
Deprivation of Liberties Safeguarding
Serious Incident Protocols

Adults Social Care

Adults Social Care Improvement Plan

Access / Front Door (with health)
Strength Based Assessments
Technology Enabled Care
Mental Capacity Assessments
Direct Payments
Case Recording / Supervision / Quality Assurance
Financial Assessments
Transitions (Childrens to Adults)

Commissioning and Contracts

Residential Care, **Homecare**, Placements
Provider Resilience and Market Capacity
Contract Management and Budgetary Controls

Disability Supported Accommodation

Physical / Learning Disability Services
Reablement
Community Alarm Services

Core

Governance

Officer Decision Making
Performance Recording and Reporting
Ethics and Standards
Code of Governance / **Annual Governance Statement**
Digital Democracy

Finance

Financial Strategy and Planning
Commercial Investments / Investment Strategy
Payments - Blockchain / Cryptocurrency
Management and Delivery of Savings
Payment Card (PCIDSS) Compliance
Impact of Funding Reforms

Core Financial Systems

Treasury Management
Budget Setting / Budget Monitoring
Council Tax / NNDR / **Grants** and Other Income
Benefits and Welfare Support / Housing Rents
Payroll / Payments / Asset Recording
Core Accounting System / Banking / Financial Reporting
Grant Payments

Capital

Governance
Programme and Funding
Construction Projects
External Projects / Services

People

Absence Management / Annual and Other Leave
Succession Planning / Workforce Development
Recruitment and Selection
Equality, Diversity and Inclusion
Ways of Working
Agency / 'Off Payroll' Payments

Customers and Residents

Translations Services
Complaints and Comments
Customer Contact and Workflow
Communications

Risk

Liability and Other Claims / Insurance
Legal Case Management
Health and Safety

Growth and Development

Property and Premises

Strategy / Premises Moves / Colocation
Health and Safety / Statutory Compliance
Facilities Management / Security
Our Town Hall Programme
Assets of Community Value
Energy Reduction

Planning

Major Projects; Minor / Adaptations
Housing Programmes
Decision Making
Section 106

Skills and Employment

Skills Programmes / GM Programmes
Adult Education Services

Development Projects

Project Management and Delivery
Decision Making and Reporting
Commercial Risk Management
Due Diligence
Partnerships and Joint Ventures
Funding Allocations
Factory

Housing

Spatial Framework
Affordable Housing Strategies
Resident / Tenant Safety
Northwards Contract VFM and Monitoring
Housing Partnerships
Energy Reduction
Housing Allocations
PFI Contracts
Northern Gateway
Homes in Multiple Occupation

Neighbourhoods

Parks and Open Spaces
Libraries and Information Services
Leisure / Manchester Active
Sport and Partnerships
Events: Licensing, Partnerships, **Management**

Regulatory and Enforcement
City Centre Enforcement
Community Safety
Trading Standards
Environmental Health
Anti Social Behaviour

Parking
Income / Enforcement
NCP Joint Venture
Residents Parking

Skills and Employment
Skills Programmes / GM Programmes
Adult Education Services

Place Based Working/Integrated Neighbourhood Teams Markets

Highways and Transport
Transport Strategy
GM Bus Strategy
Project and Programme Management
Procurement and Contract Management
Sustainable Financing / **Specific Grants**
New Ways of Working
Safety and Traffic Calming

Waste
Collection
Recycling Strategies
Disposal (GMCA)
Street Waste / Fly Tipping

City Wide
Security and Resilience
Community Cohesion
Public Realm / Public Spaces
Heritage Preservation and Management
Flood Risk Management

Data Information and Systems

Mobile

Asset Management / **Appropriate Usage**
Apps, Extensions and Add Ons
Virtual Meetings

Information Governance

Requests for Information (FOIA, SAR, EIR)
Alignment with Partners
Data Retention and Storage
Data Accuracy, Reliability and Integrity
General Data Protection Regulations Compliance

Data Sharing / Pooling

Health and Care
Prevention and Detection of Crime
Efficiency, Analysis and Insight

Privacy

CCTV / RIPA Compliance
Information Incident Management

New Technology

Biometrics
Robotics and Integrated Processing
Predictive Analytics and Insight

Security

Cyber Risk

Incident Management and Response
Awareness and Training
Partnerships and Supplier Resilience
Public Service Network
Cloud Computing

Infrastructure

Upgrades and Replacement
Networks / Telephony
Resilience / Data Centre Replacement
User Devices
Application Management

Projects

Google / Microsoft Platform
SAP / Income Management
Customer Relationship Management
Case Management
Investment Programme

Procurement, Commissioning and Contracts

Procurement

Tender Evaluation and Award

Conflicts of Interests

Abandoned Procurements

Due Diligence / Supply Chain Resilience

Brexit Impacts on Procurement Process

Changes in Contracts and Procurement Legislation

Know Your Customer / Money Laundering / Due Diligence

Incentivised / Gain-Share Contracts and Commissions

Ethical Procurement

Fair Tax Scheme

Modern Slavery

Social Value Delivery

Social Value Impact and Outcomes

Environmental / Green Contracts

Alternative Delivery Mechanisms

Joint Commissioning / Partnership Contracts

Joint Ventures

Trading Companies

Insourcing

Contract Management

Supply Chain Management and Standards

Sub Contractor Assurance

Ongoing Due Diligence

Contract Frameworks – Revenue

Contract Frameworks - Capital

Compliance

Tender and Procurement Related Challenges from Bidders

Waivers and Contract extensions

Compliance with Procurement Regulations

Key Decision Process

Transparency

Counter Fraud and Irregularity

Governance

Counter Fraud Strategy

Policy and Procedure Framework

Organisational Assessment of Risk (and Assurance)

Social Media Investigation Policy

Awareness and Training

Anti Bribery / Anti-Money Laundering

Fraud Warning Signs (Adults / Childrens)

Schools Fraud Risk Assessments

Publicity and Campaigns (Incl National Anti-Fraud Week)

Organisational Capacity Building

Development of Service Based Investigation Skills

Data Matching and Analytics

Right to Buy Financial Vetting Process

Asset Recovery (Leavers)

National Fraud Initiative - Development of Approach

Declarations and Management of Interests

Joint Investigation Protocols (NHS, GMP, Housing etc)

Fraud Prevention / Detection / Investigation

NNDR Reliefs / Council Tax Discounts and Exemptions

Right to Buy / Housing Tenancy

Schools Income

Cash and Assets

Procurement and Contracts

Other Reactive / Proactive Development Areas

National Fraud Initiative

Hacking / Data Theft

Identity and Document Fraud

Manipulation of Data (Performance / Financial)

Care - Payments (Providers / Personal Budgets / Carers)

Care - Service User Finances

Insurable Claims (False/Duplicate Claims / Cross Boundary)

Payroll and Pensions

Recruitment and Vetting

Economic and Voluntary Sector Support and Debt

Welfare Assistance Payments

Housing Loans / Mortgage Repayments

Cross Cutting

Partnerships

UK/GM Devolution Development

GM / Inter Authority Partnerships

Health and Social Care Partnerships

Public Sector Partnerships

Companies and Joint Ventures / Directorships

Commercial Investments

Community and Voluntary Sector Partnerships

Environment and Climate

Low / Zero Carbon

Severe Weather Adaptability

Air Quality

Biodiversity

Governance

Accountability Frameworks

Delivery of Our Manchester Strategy

Transparency / Ethical Behaviours / Managing Interests

Delegations and Decision Making

Performance Management

Delivery of Savings

Equality, Diversity and Inclusion

Risk Management

Corporate Risk Management

Business Continuity Management

Crisis Management Planning and Response

Brexit Preparedness

Our Transformation Programme

New Delivery Models

Office of the Future

Digital Strategy

Citizen and Resident Engagement

Public Participation, Empowerment and Volunteer Support

Tell Us Once - Single Customer Record

Enterprise Wide ICT Development

Workforce Development

Skills / Succession Planning

Wellbeing / Staff Safety

Reward and Recognition

Colocation and Flexible Roles

Welfare Reform

Homelessness / Rough Sleeping

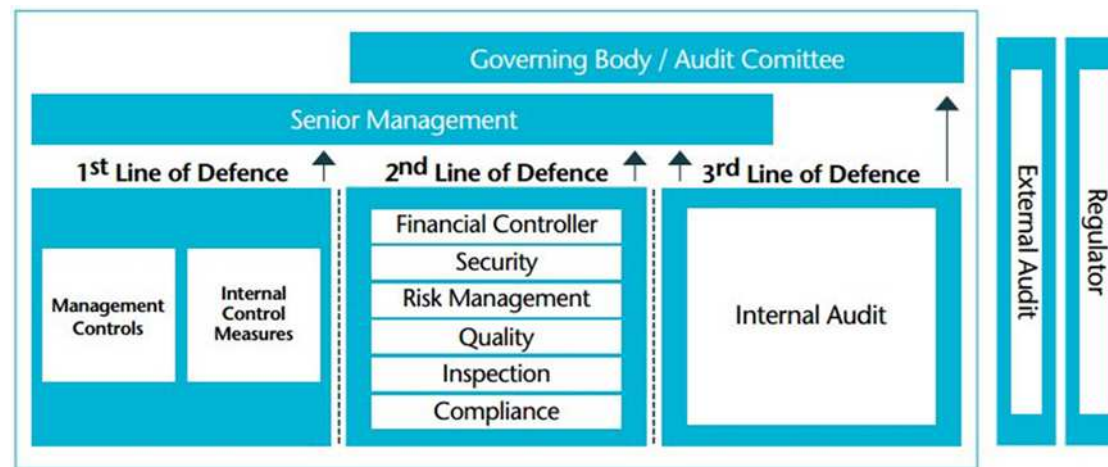
Debt Management Tenant and Resident Advice

Emergency / Discretionary Payments

Other Sources of Assurance

Internal Audit = Part of the 'Third Line of Defence'

Other sources of assurance assessed in refresh of audit strategy and development of annual audit plan



Key areas of focus for 'Assurance Mapping' where there are multiple sources of assurance are:
Health and Care, ICT, Core Financial System and Procurement, Commissioning and / Contracts

Other Sources of Assurance - Assurance Map:PCC

					◆	Depth / Breadth / Reliability of Assurance		◆◆◆	
						Outcome of Assurance (Red,Amber,Light Green,Green)			
Level2	Level 3	Key Controls	Line 1	Line 1 comments	Line 2	Line 2 Comments (From Audit)	Line 2 Comments (IC and Procurement)	Line 3 (Audit Assessment)	Line 3 Comments (Audit and Assurance Work)
Strategy and Governance	Procurement Strategy	Budget Monitoring process, Business Plan, Ethical Procurement Policy, Regulations, Procurement and Audit Planning meetings			◆◆◆	SMT updates on contract management work	Regular reports to scrutiny, SAP workflows, well established commissioning pipeline, good links to stakeholder areas, inclusive procurement strategy re SMEs, officers are mandated to speak to Head of Procurement through regulations.		
Strategy and Governance	Forward Planning	Contract Registers (with IC), New PMO role within Highways, Directorate contract leads, presentations at Core DMT and Commercial Board			◆◆◆	Commissioning Pipelines, DMT Dashboards, Commercial Board, Contract Owners and Senior officers now assigned, SMT reports	Contract and commissioning group, commercial board subgroups which look at specific areas of contracts as a whole (e.g. car parking) extensions and waivers and non performing contracts, directorate leads. Less assured over XXX and looking at upcoming processes for next 18 months.		
Strategy and Governance	Data and Information	Contract Management User Guide, Intranet Pages, CM Bulletin, Chest, FOI established procedure			◆◆◆◆	CM Meetings, Directorate Registers, Chest, Contract Management System Business Cases	FOI Procedures, contract register (spreadsheet issues), Transparency data, award/ waiver register, tenders contain GDPR obligations, contract management tool when available should provide increased assurance here.	◆◆	PFA 18/19 & FM&CC 17/18, Individual Contract Management Audits
Strategy and Governance	Roles and Responsibilities	Contract Management User Guide, Financial Regulations,CM Bulletin, RTB Financial Management module, OM Leadership programme, contract management related e learning			◆◆◆	Dedicated contract leads within IC, commissioning leads within Directorates, Ethical Procurement Sub Group, assigned contract owners and senior officers.	SAP and Chest segregation of duties, job descriptions and team structures, training in place which includes roles and responsibilities of individuals via Raising the Bar and Our Manchester Leadership, procurement team aligned with specialisms with defined roles and responsibilities		Contract management audits, Decommissioning review

Other Sources of Assurance - Assurance Map: PCC

		Depth / Breadth / Reliability of Assurance	◆◆◆◆		
		Outcome of Assurance (Red,Amber,Light Green,Green)	◆◆◆◆		
Level2	Level 3	Key Controls	Line 2 (Management Assessment)	Line 3 (Audit Assessment)	Line 3 Comments (Audit and Assurance Work)
Strategy and Governance	Procurement Strategy	Budget Monitoring process, Business Plan, Ethical Procurement Policy, Regulations, Procurement and Audit Planning meetings	◆◆◆		
Strategy and Governance	Forward Planning	Contract Registers (with IC), New PMO role within Highways, Directorate contract leads, presentations at Core DMT and Commercial Board	◆◆◆		
Strategy and Governance	Data and Information	Contract Management User Guide, Intranet Pages, CM Bulletin, Chest, FOI established procedure	◆◆◆◆	◆◆	PFA 18/19 & FM&CC 17/18, Individual Contract Management Audits
Strategy and Governance	Roles and Responsibilities	Contract Management User Guide, Financial Regulations,CM Bulletin, RTB Financial Management module, OM Leadership programme, contract management related e learning	◆◆◆		Contract management audits, Decommissioning review
Strategy and Governance	Commissioning Pipeline	Contract Registers (with IC),			Contract management audits, spend review
Strategy and Governance	Financial Regulations	Constitution, Intranet, RTB Financial Management Training.	◆◆◆	◆◆◆	FM&CC 17/18 / PCR 19/20 / CM Audits. Compliance audits not limited to PCC plan
Pre-Tender and Specification	Identification of Needs	Commissioning pipelines, directorate business plans,	◆◆◆◆		
Pre-Tender and Specification	Market Development	Procurement Guidance,Cmgr user guide, regular commission of work by CLES	◆◆◆◆		CLES work, PCR and Procurement Fraud Review
Pre-Tender and Specification	Routes to Procurement	Procurement intranet pages,contract management user guide, Financial Regulations	◆◆◆		Decommissioning review, PCR, Procurement Fraud review
Pre-Tender and Specification	Development of Specification	IC and Procurement guidance and support, specification checklist	◆◆◆		Contract management audit reviews
Contract Tender Evaluation and Award	Due Diligence	work in progress to strengthen controls here	◆		Framework audit reviews
Contract Tender Evaluation and Award	Conflicts of Interest	conflict of interest forms for corp procurement officers and commissioners involved in selection panels	◆◆◆◆	◆	PFA 18/19, Previous requests for advice and guidance, Framework reviews
Contract Tender Evaluation and Award	Bids and Submissions	Chest inbuilt controls	◆◆◆◆	◆◆	PCR 2015 19/20, Procurement Fraud, Frameworks Audit
Contract Tender Evaluation and Award	Assessment Process	guidance on the panel process	◆◆		
Contract Tender Evaluation and Award	Terms and Conditions	Regular review and update of T&Cs	◆◆◆	◆	WB 18/19 and follow up work & PCR 19/20
Contract Tender Evaluation and Award	Approval and Award	Financial regulations,Contract reports,	◆◆◆	◆◆◆	PCR 2015 19/20
Contract Management	Cost Control and Payments	Business Plan, Ethical Procurement Policy, vendor create process, SAP controls	◆◆	◆◆	FM&CC 17/18, Spend review 2019, Individual contract management audits
Contract Management	Variation and Change Control	T&Cs, CM User Guide, Financial Regulations, Contract Manager controls	◆		Contract management audits
Contract Management	Social Value	Contract Reports, SV governance group, sv toolkit, 20% , member involvement in sign off, discussions at commissioning and contract managers meetings	◆◆◆◆	◆◆◆	Social Value 18/19, CM and Framework audits
Contract Management	Performance Monitoring	Criticality and RAG rating tool, contract manager user guide, KPIs within contracts,Bidders are now requested to include in the tender how the contract will be contract managed.	◆◆	◆◆◆	CM Audits (heat map)
Contract Management	Skills, Capacity and Capability	L&D budget available,CM User Guide	◆◆	◆	CM Audits (heat map)
Contract Management	Oversight and Assurance	Temperature and Criticality Tools, departmental dashboards	◆◆	◆◆	CM Audits (heat map)
Supply Chain Resilience	Performance and Monitoring			◆◆◆	CM Audits (heat map)
Supply Chain Resilience	Exit and Continuity Plans	Council T&Cs, Contract Managers role	◆◆◆	◆◆	Individual contract management audits
Re / de Commissioning	Set up / Exit Plans	CMgr User Guide, IC and Procurement support	◆	◆◆	Decommissioning Audit Review in progress
Re / de Commissioning	Performance and Cost Reviews	CMgr User Guide , IC support	◆◆		
Re / de Commissioning	Risk Management	CMgr User Guide, Business Plans	◆◆◆		
Re / de Commissioning	Approvals	Financial regulations, constitution	◆◆◆◆		Decommissioning review
Re / de Commissioning	Waiver Process	waiver sign off requirements, financial regulations	◆◆◆	◆◆◆	Waivers audit 15/16

Next Steps

Horizon Scanning – Indicative Ideas Only

Directorate Leadership Team and Chief Officer Risk and Assurance Meetings
Statutory Officer Risk and Assurance Meetings

Assessment of Other Sources of Assurance
Assessment of Risk and Assurance Priority



Development of Audit Scoping
Confirmation of Resource – Capacity and Skills Mix

Draft Plan (DLT and SMT) February 2020
Final Plan (SMT and Audit Committee) March 2020

Strategic Objectives
Safety and Welfare
Corporate or Key Directorate Risk
Organisational Change
Key Partnerships
Finance and Resources
Key Service Fulfilment
Statutory Duty

Known Control or Fraud Risk
Changes in management, structures or systems
Mandatory Legal / Funding Requirement for Audit

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