

**Manchester City Council  
Report for Information**

**Report to:** Audit Committee - 15 June 2021

**Subject:** Annual Assurance Opinion and Report

**Report of:** Head of Audit and Risk Management

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**Summary**

The Internal Audit Section delivers an annual programme of audit work designed to raise standards of governance, risk management and internal control across the Council. In accordance with Public Sector Internal Audit Standard 2450 this work is required to culminate in “an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control.”

This report provides Members with the Head of Audit and Risk Management’s annual assurance opinion and report on the Council’s system of governance, risk management and internal control.

**Recommendations**

Audit Committee is requested to consider and comment on the Head of Audit and Risk Management Annual Assurance Opinion and Report 2020/21.

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**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 four years after the date of the meeting. If you would like a copy, please contact one of the contact officers overleaf.

- Internal Audit Plan 2020/21
- Internal Audit Assurance progress reports 2020/21

## 1. Introduction

- 1.1 This report provides the annual opinion of the Head of Audit and Risk Management with a summary outturn of the work of the Internal Audit Section for the 12 months April 2020 to March 2021. Updates on progress and explanations of the impact of Covid19 on the delivery of the proposed audit plan have been provided to Audit Committee during the year.
- 1.2 The impact of Covid19 on public services during 2020/21 has been considerable. It has resulted in significant change to planned priorities and a requirement to focus resources on those critical activities essential to the pandemic response and recovery.
- 1.3 For internal auditors it has raised the question of whether they will be able to undertake sufficient internal audit work to produce a reliable independent assurance assessment. This is a key consideration to fulfil the requirement of the Public Sector Internal Audit Standards (PSIAS) for the Chief Audit Executive (Head of Audit and Risk Management) to issue an annual opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. This opinion is also one of the sources of assurance that informs the Annual Governance Statement.
- 1.4 The Chartered Institute of Public Finance and Accountancy (CIPFA) recognised that public service bodies were struggling with considerable challenges and having to make difficult decisions on how best to use their staff and financial resources to meet critical needs; whilst also meeting the professional and regulatory expectations including the need for internal audit arrangements conform with PSIAS. In response to this challenge CIPFA issued [guidance for Chief Audit Executives](#) and those charged with governance on the factors they would need to consider in issuing an annual audit opinion. Possible options that were suggested included:
  - not providing an opinion for 2020/21;
  - providing an opinion but confirming that the scope was limited to the outcome of audit work completed or particular aspects of governance risk management or internal control;
  - providing an opinion explaining in more detail the other sources of assurance taken into account in reaching the opinion; or
  - providing a standard annual opinion.
- 1.5 This guidance has been discussed in professional network groups including the Core Cities Heads of Audit Group and the North West Chief Audit Executives Group. Colleagues largely agreed that it was still possible to provide an opinion albeit this would need to explain the basis for the opinion, to acknowledge that this was not a robust basis for future audit practice and that a resumption of planned audit work was essential to raise and maintain organisation standards of good governance, risk management and internal control.
- 1.6 In Manchester, the Head of Audit and Risk Management's approach is to obtain sufficient assurance to support the annual opinion, considering both

internal audit work and other sources of assurance. For 2020/21 these sources of assurance include the following:

- Audit plan and other audit assurance and advisory work completed in 2021/22; and audit work from prior years where systems or processes have not been subject to fundamental change.
- Consideration of existing Council strategies, policies and procedures. cumulative audit knowledge and experience of how these are applied and the key controls in place to ensure policy compliance.
- Review of the key assurances from Executive, Scrutiny Committee, Strategic Management Team and Directorate Leadership Team reports including business plans, risk register updates, performance reports and financial reports.
- Engagement with Directors and Heads of Service to understand key risks and issues; and assurance over how these have been addressed
- Attendance at project groups and boards in relation to the Covid19 response and recovery and in respect of programmes and projects.
- Awareness of corporate developments and actions being taken to manage risk and maintain good governance through internal (line two) assurance sources such as finance, HR&OD, estates, health and safety and ICT.
- Direct involvement in Covid19 response and recovery activities.
- A high level Internal Audit assurance map of key aspects of governance, risk management and control (appendix one).

1.7 For 2021/22 the Internal Plan confirms a resumption of planned audit work in key risk areas. Some of this will remain linked to the Covid19 response and recovery but will also provide direct assurance over a range of other organisational risks. The use of other sources of assurance remains a key element of the audit approach in Manchester as part of the overall assurance strategy but cannot be relied upon in future as the primary basis for a robust internal audit assessment and annual audit opinion.

## **2. Overall Opinion**

2.1 This audit opinion focuses on the year to March 2021.

2.2 The Council's response and recovery approach to Covid19 has been led by the Executive and the Strategic Management Team. This has included the critical role of the Director of Public Health and his team and a 12 point plan for response and recovery with Executive and SMT leadership and oversight with City-wide partners. There have been strong and effective links across partnerships within the City with health and other partners, across Greater Manchester (GM) and national levels including regular engagement with Public Health England, NHS and Government to ensure an effective response to Covid19.

2.3 Council risks were managed through an agile process of assessment and response. This was initially focused on incident management and utilised existing business continuity and emergency planning disciplines with regular situation reporting and active decision making. These arrangements enabled risks and impacts to be assessed and addressed so that responses at service,

directorates and corporate levels were timely and effective. This was essential given the fast pace of change and included for example the urgent provision of secure ICT equipment to support staff working from home and the provision of essential Personal Protective Equipment to front line health and care staff. Systems were quickly established to respond to new reporting requirements, both internally and to Government.

- 2.4 In terms of governance, risk management and control, there has had to be deviation from business as usual approaches in a wide range of areas including prioritisation and business planning; staffing and resourcing; buildings and premises; policies and procedures; procurement and commissioning; financial management; and decision-making. These variations have been managed through Chief Officers; professional service leads; incident management and response arrangements; and officer and Member leadership structures. Internal Audit has been involved in a number of these, through the engagement of the Head of Audit and Risk Management in the Incident Management Team and Covid Response Group as well as through direct service engagement in a number of key areas including support to the provision of Personal Protective Equipment (PPE); assurance on business rates relief and grant payments; and through the provision of advice and support on required changes to systems of risk management, governance and control.
- 2.5 In terms of the year to March 2021, the Head of Audit and Risk Management can provide **reasonable** assurance that the Council's governance, risk and control framework was generally sound and operated reasonably consistently in the year. This is an equivalent opinion to that issued in the previous four years and reflects that overall governance, financial management arrangements and core systems and processes within the Council remained effective despite the myriad of challenges presented by the pandemic. It is the opinion of the Head of Audit and Risk Management that the strength of these core governance, risk and control systems and the capability, commitment and agility of the workforce and leadership have been a key factor in enabling deviation from standard ways of working and in providing an effective response and recovery approach during the year.
- 2.6 This does not mean that there are not still risks or issues to be addressed. The pandemic is not over and it has presented financial challenges for the Council and risks to the delivery of the OurManchester Strategy and Corporate Plan priorities. It has also meant that some core business processes had to be suspended and there are backlogs that have to be addressed; but there are plans in place to address these. The investment in time and resource required over the last 12 months has meant the focus on pre-existing priorities had to shift and this has delayed progress in some areas but that is well understood as a risk and is recognised in recovery and transformation priorities including the Future Shape Programme; as well as in budgets and business plans.
- 2.7 In forming the above opinion the Head of Audit and Risk Management has considered sources of assurance and the key strengths and areas for development from this process include the areas set out below.

## Key Strengths

- 2.8 The Council's strategic objectives and priorities continue to be set through a clearly defined process that remains robust. This remained the case for 2020/21. They are aligned with the strategic aims set out in the Our Manchester strategy and are underpinned by a clear programme of officer engagement and communication, to ensure that all officers understand how their individual contribution impacts. Officers are supported and developed through the Our People and About You approach and robust processes link priorities with business objectives, budgets and workforce planning and are governed by timely and appropriate layers of officer and Member challenge and scrutiny. Despite the pandemic the Our Manchester refresh and reset was completed following public and partner consultation and this has informed directorate and service level business plans for 2021/22 which have been strengthened to explicitly include workforce development and equalities priorities for the year ahead.
- 2.9 Communications has remained a key strength; both in engaging residents and businesses during the pandemic and in the engagement of staff. Covid helplines were quickly established to support residents in need and signposting for businesses facilitated timely access to financial and business support, much of which was administered by the Council. This approach has been sustained throughout the year with strong, active communication of public health messages and provision of online resources. Internal communications have focused on guidance and support for staff and managers and have been regularly refreshed during the year in response to feedback and staff engagement. These communications have been strengthened through active face to face and virtual engagement sessions including virtual Celebrating Excellence events, team meetings, webcasts and other media. The use of virtual meeting technology has been successfully adopted with support from a network of ICT and service level Change Champions. This technology has also been used and successfully adapted by front line staff to sustain engagement with residents and service users at times when the pandemic prevented safe face-to-face contact.
- 2.10 Council performance was monitored and reported through a clear framework of officer and Member governance arrangements including defined structures, decision-making responsibility, oversight and scrutiny that are used to highlight areas of strength and areas for further development, investment or disinvestment. This provided early warning of key risks for example through a process of robust, timely budget monitoring. The Code of Governance clearly defines requirements and conformance was assessed through a well-embedded and comprehensive Annual Governance Statement process. These arrangements have proven robust and were adapted in year to enable core processes and decision making to continue in the absence of face to face meetings and to meet urgent and critical demand. These changes were approved by Executive and by Council on 25 March 2020 in anticipation of national lockdown and involved delegations being made to named officers in consultation with relevant Executive and non-Executive members. Key decisions made under urgency powers and changes in standard decision

making processes including the adoption of virtual Council meetings have been led and overseen by the City Solicitor and Legal Services to ensure compliance with the Council Constitution and that legality and maximum possible levels of transparency were maintained.

- 2.11 Good governance has also been strengthened through a refresh of the Employee Code of Conduct in year and this included enhancement of arrangements for declarations of interests for staff which was a recommendation from both Internal and External Audit and is now confirmed as complete.
- 2.12 The Council's risk management arrangements have been robust in the year and provided a sound basis for active decision making. The core risk management process continued to be operated with formal directorate and corporate risk register refreshes having taken place in year. This process was supplemented by risk and impact assessment reporting which complemented the workforce and financial reporting processes that were quickly developed to enable timely intelligence on the impact of the pandemic to be reported and allowed for tactical and strategic responses to be developed. The business continuity and emergency planning frameworks were also utilised effectively at the onset of the pandemic to enable essential services to explore ways to prioritise resources in areas of highest risk so they could continue to function and provided the basis for longer term planning as it became evident that Covid19 impacts were going to continue for many months.
- 2.13 Support was provided to capture and assess risks and issues and the associated mitigations being applied; to enable management at directorate and service level and to facilitate escalation to strategic and corporate level when necessary. These arrangements involved HR&OD, finance, legal, ICT, estates, health and safety and procurement colleagues to ensure that essential services were provided with urgent support in securing ICT devices, Personal Protective Equipment (PPE) and urgent advice and support. The arrangements for management of Covid19 risks to residents and the workforce were quickly assessed and premises, service and activity risk assessment were produced to enable essential services to continue to be delivered safely and to ensure that the most vulnerable staff were suitably protected through individual risk assessment and support arrangements. These processes have continued through the year and continue to be updated in response to changes in Public Health and Government guidance.
- 2.14 Essential front line service delivery across services for children, adults and neighbourhoods were prioritised to focus on key risks with oversight and approval from SMT and Executive. Whilst this meant that some business as usual processes and commitment had to be paused this approach was taken to ensure that the health and welfare risks to residents arising directly or indirectly from the pandemic were assessed and Council support was prioritised. This built on strong partnership arrangements where work alongside schools, health, police, business, the voluntary sector and GMCA were essential in securing an effective City-wide approach to response and recovery. Work for example with Trafford Council, Trafford CCG and

Manchester CCG was essential in the development and delivery of a Hub that enabled health and care settings across the City to access the PPE needed to continue delivering safe, essential services to residents.

- 2.15 Learning from the pandemic, the need to deliver cost savings and deliver ambitious organisational change resulted in the development of the Future Shape programme. This programme has been established to oversee and deliver substantial change including the further integration of health and care; integration of Northwards Housing into the Council; embedding of place based services; and the development of digital services, the role of the Core and future ways of working. This programme has clear priorities, objectives and governance designed to deliver organisational change over the next two years. Internal Audit have been engaged in a couple of areas including the Review of the Core and the Northwards project, where we have obtained positive assurance that the project has clear purpose, a defined approach, effective finance and project management arrangements in place to support a successful transfer of functions and Northwards employees into the Council.
- 2.16 ICT risk management and control has developed in year with a successful migration from Google to Microsoft, the finalisation of the data centre programme and extension of the Council's Public Service Network (PSN) accreditation. This has been achieved alongside the roll out of additional devices to support working from home and a new telephony solution that enabled functions such as the Contact Centre to transition to working away from the office.
- 2.17 Core financial systems have continued to operate with a mix of on site and home working to enable processes for procurement, payments, payroll, treasury management and income management to continue. Finance have overseen a programme of additional Government grants received to fund the Council Covid response and for allocation to businesses through rates relief and a wide range grant support schemes. There remains a continued need for post payment and audit assurance on these in line with Government funding conditions and this is reflected in the 2021/22 Internal Audit Plan.

### **Issues Arising from Audit Work**

- 2.18 Audit work in the year did not result in the issue of any 'No Assurance' opinions. Two 'Limited Assurance' opinions are proposed through school audit work, both are currently at draft report stage and await formal sign off with the schools.
3. Given the impact of Covid19 on the Council and on the Internal Audit Service, most of the formal deliverables in year (see Appendix Two) have been briefing notes and follow up reviews that have not offer a formal assurance opinion. As a result the annual opinion this year is based ion the overall assessment of Council wide governance, risk management and internal control arrangements than the results of discrete system or risk based audits. On this basis there is strong evidence of the Council being well managed, focused on core priorities, leading the response and recovery to Covid19 and maintaining robust core



systems that provided a strong basis to enable and effective response to new challenges, demands and the needs of Manchester residents, businesses and partners.

#### 4. Audit Plan Delivery

- 4.1. Audit had to adapt its service offering in 2020/21 to minimise impact on services leading the Covid19 response, to enable them to concentrate urgent, critical pandemic related activities. In addition audit resources have been redirected to deliver on Covid related work in respect of business grants, the PPE Hub and other advice and support. This has reduced output compared to previous years and the approach to build back these core assurances and deliver a range of formal audit work was set out in the 2021/22 Internal Audit Plan.
- 4.2. Assurance activity and counter fraud work has been delivered and has been used inform the annual audit opinion along with other sources of assurance. The table below provides a summary of audit and assurance activity for 2020/21 based on the approved audit plan and subsequent amendments, which were agreed in the year. Outputs include audit reports, management letters and advice and guidance as well as support to management on the Covid19 response and recovery.
- 4.3. The original, approved audit plan was significantly impacted by Covid19 and the impacts and implications of this were presented to Audit Committee throughout the year. For information, previous updates are included within the table so progress can be noted. The increase in number of jobs is due to blocks of planned work being utilised, resulting in addition lines of output. Due to resource constraints some audits and discovery reviews had to be deferred, cancelled, or curtailed and as a result the status of work for 2020/21 is as set out in Table 1.

**Table 1: Status of Planned Audit Outputs 2020/21 (At 15 May 2021)**

Status	July 2020	December 2020	May 2021
Final	3	8	21
Draft	1	0	3
Completed	0	7	2
Started	1	4	4
Planning	7	11	0
Not Started	36	18	0
<b>Total</b>	<b>48</b>	<b>48</b>	<b>30</b>
Cancelled			11
Carry Fwd			12

- 4.4. The scale of audit support for the Covid19 response has been substantial and had been integral to maintaining sound systems of control. A key area of focus throughout the year has been work with the Revenues and Benefits service to develop, design and support implementation of new systems and

control processes for the administration of Covid-19 support grants; validate applications and compliance through a range of data analysis, investigation and other audit techniques; and respond to risks of fraud and error. Table 2 summarises the schemes with a value of over £180m in which Internal Audit have provided support and assurance.

**Table 2: COVID19 Related Grants – Internal Audit Assurance and Support**

<b>Scheme</b>	<b>Audit Role</b>
Covid19 Rates Relief Schemes	Support
Small Business Grants / Retail Hospitality and Leisure Grants: Process Design	Support
Small Business Grants / Retail Hospitality and Leisure Grants / Discretionary Business Grants: Prepayment assurance and verification checks	Assurance
Local Restrictions Support Grants: Process Design	Support
Local Restrictions Support Grants: Prepayment assurance and verification checks	Assurance
Additional Restrictions Grant: Process Design	Support
Additional Restrictions Grant: Prepayment assurance and verification checks	Assurance
Restart Grants: Process Design	Support
Covid Compliance & Enforcement Grant	Certified
Cultural Recovery Grant	Certified
Community and Cultural Grants: Process Design	Support
Community and Cultural Grants: Verification checks	Assurance
Restart Grants: Prepayment assurance and verification checks	Assurance
School Meals / Vouchers Support Schemes	Support
Additional Restrictions Restart Grants: Prepayment assurance and verification checks	Planning
All Schemes Assurance: Business Grants: Post Payment checks	Planning – for Delivery 2021/22

4.5. The section below describes key assurances and issues arising from the annual audit plan and other sources of assurance for 2020/21. Details have been included in reports to Audit Committee throughout the year and the status of all audit work is shown at Appendix Two for completeness.

## 5. Children's Services

- 5.1. Children's Services have adapted and made changes to processes and service delivery arrangements to ensure delivery of essential and core services during the pandemic. The Director oversaw the redesign of the approach to social care delivery and the prioritisation of services based on risks to children and young people. As with all Covid19 related change across the Council this was informed by legislation, Government guidance and professional standards. There remained a strong focus on essential service provision utilising virtual and face to face contact with strong emphasis on the safety and welfare of staff, families, children and young people.
- 5.2. To pieces of planned work were able to be completed in the year. We provided our independent observations over the developing Strategic Commissioning Framework and established that significant work had been undertaken including the development of key commissioning principles and sufficiency strategy. There was clarity over the strategic commissioning intentions of the Children's Services Directorate and the creation of key documents, plans and increased resourcing of appropriate teams to help support delivery and to ensure activities remain on track. We made suggestions for further development of the action plans in place to support delivery of the strategies and the assignment of ownership and responsibility for agreed actions to help ensure monitoring of delivery and support escalation of risk these where necessary to minimise slippage or oversight.
- 5.3. An audit of core processes for Children's Placement Finding highlighted areas where improvements were required to enhance the placement process and the evidence trail for supporting arrangements and costs. There was inconsistency of approach that presented inherent risks of duplicate / over payments and management recognised the need for improvement in processes to minimise risks of error, drive efficiency and streamline placement finding activity. Considerable work has been done to date with this aim in mind. This must continue and service management demonstrated a positive attitude to improvement and a commitment to ensure that these enhancements are made. Internal Audit have included an audit of foster care payments in the plan for 2021/22 to seek further assurance over the systems and controls in place in this area and on actions taken to strengthen controls.
- 5.4. An audit is in progress on the Children's Quality Assurance framework. This focused on reviewing the reporting and management information processes in place and whilst the audit is incomplete we have obtained assurance that a comprehensive reporting framework is in place, that over the last 12 months regular reports have been produced and overall compliance with framework requirements including completion of quality audits has been good.
- 5.5. Good progress has been made in addressing recommendations from previous audits. There now remain only four outstanding in Children's Services. These relate to Planning for Permanence and a follow up audit is planned for completion by September and the results of this will be shared with management and with Audit Committee.

## **Education Services**

- 5.6. There has been a lot of focus within Education Services over the last 12 months on supporting the Schools Covid19 response. With HR&OD and Health and Safety support the Service has supported schools to transition successfully to remote, hybrid and essential on site provision.
- 5.7. We have completed three school audits and continued to attend the quarterly School's Assurance Group with HR&OD, OneEducation and other services to support the Council response to risks and issues and ensure the effective coordination of challenge and support to schools on behalf of the Director of Education. In the Schools audited we have provided one substantial and two limited opinions. One of these schools is due to convert to an academy, so we will not follow up implementation of recommendations with the Board, but we will complete a follow up audit for the other limited assurance school in 2021/22.
- 5.8. Officers have continued to provide ad-hoc advice and guidance to schools in relation to changes in system and processes required as a result of new ways of working that have been necessary during the pandemic. This has included advice alongside finance, procurement and the schools catering service in the process of procuring new catering providers following the Council decision to cease provision of this service.
- 5.9. Internal Audit provided direct support in distributing vouchers to schools for free school meals voucher schemes. Internal Audit provided advice on the design of controls and then led the stock control and distribution process to deliver £1.8m of supermarket vouchers in three tranches to schools and early years settings across the City. This is an example, evident through the pandemic response, of teams working together on an urgent priority project utilising colleagues from audit, finance and education as well as the Council's security contractor (Mitie) in the successful delivery of new and unplanned work to tight deadlines.
- 5.10. There is one outstanding audit recommendation in relation to Procurement in Schools. In response to a recommendation to strengthen procurement advice to schools, details are planned to be published on the Manchester Schools Hub outlining the support available from the DFE procurement hub, with links to the support available. This will be followed up in line with audit process to confirm implementation when complete.

## **6. Adults Services and Public Health**

- 6.1. Adults Services and Public Health teams have worked with health partners to play a leadership role in the City-wide Covid response, whilst ensuring core social work duties were fulfilled and striving to continue to deliver change, improvement and further health and care integration.
- 6.2. Work continues at pace on phase two of the Manchester Local Care Organisation (MLCO) with momentum to deliver the MLCO supercharging objectives at the forefront of this work. This includes establishment of clear

accountabilities and ensuring robust and streamlined governance; and reflecting the planned NHS structural change arising from the Health and Care White Paper. Formal integration activity was paused during the initial phases of the pandemic but the positive outcomes of work to date in building partnerships across the system was evident in the joined up response between partners, for example in the collocation of services, in partnership command and control admission and discharge arrangements and in the establishment of the Manchester Trafford Mutual Aid PPE Hub. The MLCO programme remains a key focus for SMT and Executive with organisational governance operating through the Future Shape Programme and through the development of partnership governance to drive the changes needed for enhanced integration.

- 6.3. As reported to Audit Committee in year, audit have been heavily involved in the role in the establishment, management and oversight of the Council's approach to the delivery of PPE. Together with Trafford Council, Manchester established a Mutual Aid PPE Hub from March 2020 and this has met PPE requirements, for care services being delivered outside of a hospital setting, including care homes, GP practices and day care centres. In excess of 13m items of PPE have been provided in 9,500 individual deliveries. As well as the operation of the Hub, audit were involved in the procurement and financial management arrangements including the review of payments and recharging of costs to partners. As a result of this close involvement, we can provide substantial assurance on the effective operation of the Hub and are assured over plans to transition away from this incident response service to business as usual arrangements from July 2021.
- 6.4. Work started during the year on a new Adults Social Care Transformation Programme – Better Outcomes, Better Lives. This is as a long-term programme of practice-led change focused on supporting residents to achieve better life outcomes with less dependence on formal care. The programme incorporates a number of areas for development that have been raised through Internal Audit work, such as the approach to management and supervisions. We have had several meetings during the year to help us understand and be assured over the development of this change programme and plan to review the governance early in the 2021/22 audit year.
- 6.5. We have continued to engage with management around risks raised in previous audit work and new risks arising during the year; and ongoing work to address these. We have been able to confirm audit recommendations across several areas, including management oversight and supervisions, have been actioned. In this area the service have launched a new supervisions policy and framework and are consulting and training staff on its use. This should address risks previously raised and we plan to review compliance in September 2021 in order to assess whether the changes have been embedded.
- 6.6. We have raised concerns that there have been no operational Quality Assurance reviews within Adults Services during the year. Arrangements had been in place to launch an interim framework to ensure ongoing assurance

over Adults Social Work activity whilst a new framework was developed as part of improvement activity. However due to redirecting staff to the Covid response and staff sickness this was not launched. We are assured that the interim framework is in place and ready to be launched in from May 2021 and we will audit compliance with the framework in September 2021.

- 6.7. Focus on charges resulting from the move to the Liquid Logic case management system and associated financial system (Controcc) within Adults and Children's Services has continued. There remain challenges in data quality and integrity that result from this change in system and required changes in working practices that still need to be fully resolved. A short audit review was completed in Adults to assess improvement plans and this confirmed a positive direction of travel. Work is ongoing to address these risks and Internal Audit will review progress in 2021/22 to seek assurance that issues have been resolved.
- 6.8. The two areas in Adults Services with outstanding audit recommendations are Transitions and Mental Health Casework, with recommendations in these areas over 12 months old. A follow up audit is in progress on mental health with a follow up audit of transitions planned for mid 2021.

## **7. Corporate Core Information and ICT**

- 7.1 Our work with ICT in 2020/21 has focused on ongoing assurance over project delivery in key areas such as the Microsoft 365 implementation, Data Centre Project, Public Service Network (PSN) compliance, payments system (CIVICA) replacement and telephony replacement. These significant improvement projects have been generally well controlled and managed and our initial concerns regarding the risk of multiple change initiatives all impacting users at the same time have not materialised with each element being managed effectively and interdependencies both anticipated and controlled.
- 7.2 The pandemic conditions did result in some rework in delivery plans. For the telephony project this involved in moving the Customer Service Centre staff to the platform earlier than planned, to enable agile working. This platform has since been rolled out to other staff groups and provides a more effective and resilient telephony solution. Some additional scope was also added to the data centre project to enhance remote system access to accommodate the majority of staff working from home during the pandemic and ICT have also provided devices to large numbers staff to enable home and on site working.
- 7.3 As with any major change project, Microsoft 365 migration was not without its challenges or lessons learned, but was well governed and managed with effective risk management and mitigation in place. A network of digital champions was mobilised and played a significant role in supporting adoption and in resolving snagging issues with ICT. Remaining work is now focused on decommissioning the remaining, legacy technology and supporting users to make the most effective use of the system. This work continues with a small

Programme Board remaining in place with the 'Product Owner' in ICT to embed changes and help ensure that risks are addressed and the full benefits of the programme are realised.

- 7.4 The move to two geographically separate data centre facilities is now complete and provides improved resilience and performance. While there was disruption due to Covid19 when physical access was restricted, this was actively managed and minimised and work completed once operations were able to resume safely. We have observed governance and oversight provided by the Programme Board and the Director of ICT and are assured as to how this project was delivered.
- 7.5 The Public Service Network (PSN) Security Compliance Project preceded the external penetration testing and remediation actions necessary for continued Council access to secure PSN services. Audit were able to provide substantial assurance around the assessment process, to enable the Council's Senior Information Risk Owner and Chief Executive to sign the certification application with confidence. This work also provided assurance that all actions arising from our previous audit of Cyber Security had been fully implemented. This annual compliance activity provides sportive assurance around the Council's security arrangements and is crucial for the successful delivery of numerous essential Council services across multiple departments including Revenues and Benefits; Electoral Services; and, Health and Social Care. During normal operating conditions, achieving PSN compliance can be a challenge within any large and complex organisation so to achieve this with all the other demands on the service is a significant success.
- 7.6 The urgent requirement to move to home working for many staff necessitated some changes in the approach to information governance, focusing on information security in the domestic environment. An e-learning package was rolled out to all staff and additional guidance was provided as part of working from home guides to ensure that key risks to information security and privacy were being managed. This will remain an area of focus in the development of future Ways of Working as a more agile approach to office/home/site working is likely to remain a feature of how services are delivered in future.

### Core Systems

- 7.7 Annual requirements to complete the Annual Governance Statement (AGS) and Register of Significant Partnerships were successfully delivered in line with expected timescales, although the formal approval of the AGS for 2020/21 was delayed in line with the approval of the Council's accounts.
- 7.8 A key area of focus has been in administering reliefs and Government grants to Manchester businesses. This work has been largely led by the Revenues and Benefits Service with input from other services including Work and Skills. We have actively supported the urgent design of schemes, establishment of processes and the prompt and accurate payment of over £225 million to businesses since March 2020. The audit role has been to ensure that proportionate eligibility checks were carried out pre-payment to safeguard against error, fraud or the misdirection of funds. We estimate that our work on

payment validation has saved c£1.2m from being paid in error or as a result of attempted fraud. We have also supported completion of the wider reporting and reconciliation activity required by BEIS and will carry out further post payment assurance checking in 2021/22 in lieu with mandatory risk assessments and post payments that were a condition of this funding.

- 7.9 The Council's core financial systems continued to operate during 2020/21 with key controls remaining in place. In some instances, specific aspects of system operations became unworkable in pandemic conditions, and managers were proactive in contacting Internal Audit to agree pragmatic workarounds in those areas. The Council's budget setting and budget monitoring procedures were of particular importance in understanding the impacts of the pandemic on expenditure and income and modelling the potential effects of these over time to support action being taken at the earliest opportunity. This has ultimately resulted in the Council being able to set a balanced budget for 2021/22. Nonetheless the financial outlook and medium term financial strategy remains a key risks and is being monitored through appropriate governance arrangements including SMT, Executive and Scrutiny Committees.
- 7.10 As part of the requirement to deliver financial savings, the Council ran a targeted Voluntary Severance/Voluntary Early Retirement (VS/VER) scheme in late 2020. Internal Audit engaged with the project on an ongoing basis and were positively assured that processes underpinning the scheme were effectively designed and operated.
- 7.11 Required grant certification activity was completed in line with required timescales, controls in this area continue to operate effectively and no areas of concern were identified. These included the Disability Facilities Grant (£7.4M) and Highways Capital Incentive Fund Efficiency Maintenance Programme (£637k).

#### Procurement, Contracts and Commissioning

- 7.12 Over the last 12 months the drive and work of the Integrated Commissioning and Procurement (ICP) team has continued. This included the provision of support and advice in relation to the Council's contract portfolio particularly given the impact of the pandemic and a refresh of corporate procurement guidance.
- 7.13 We provided a reasonable level of assurance over the design and application of controls to ensure the appropriate use of Waiver Exemptions. There was a positive direction of travel and we acknowledged the work undertaken to strengthen governance and decision making through the application of greater scrutiny and challenge by senior managers, prior to approving waiver and contract extension requests. The need for contract savings has brought a greater focus from directorates on their contract portfolios and this should have a positive impact on reducing the number of waiver exemptions as a result of improved planning. We consider that the revised electronic process, accelerated by the impact of the pandemic, is fit for purpose and enables these procurement decisions to progress more efficiently whilst still



maintaining an adequate and appropriate audit trail for key decisions. We highlighted the need for improvements around the waiver log, waiver related management information and guidance for commissioners, to provide further clarity on the approvals required.

- 7.14 We provided a reasonable level of assurance over the effectiveness of the process for recording Supplier Relief Arrangements. The ICP team responded quickly following the publication of the government's Procurement Policy Notes (PPN) to produce and make accessible corporate guidance, templates and a register for use by the Council's contract and commissioning officers. Further work is needed to follow up with colleagues to determine the current position in terms of relief and to gain assurance over transition planning away from relief to ensure this is in alignment with the recovery and transition guidance issued as part of PPN 04/20.
- 7.15 There has also been greater focus on the ongoing resilience of key suppliers with the establishment of a Due Diligence Working Group and reporting through to the Commercial Board. This work has led to an increased subscription to a system providing access to financial data, alerts and risk ratings for companies which can now be utilised by commissioning and contract management officers to assess and act on financial risks associated with our suppliers.
- 7.16 The Commercial Board is chaired by the Deputy Chief Executive and City Treasurer and has overseen major contracts, commercial risks and areas for improvement in the commercial approach across the Council. This has included due diligence, contract management, support to officers acting as company directors and procurement. It has recently commissioned officers to conduct a review of Council arrangements in comparison to findings and lessons learned from the Liverpool City Council Public Interest Report. This Board and the role of the Commercial Governance Project Management Office, whose role includes oversight of the Register of Significant Partnerships, and support to the Board is a positive enhancement to the Council's governance framework and provides assurance that there is corporate oversight and support in the management of key commercial risks and issues.

#### Other Core

- 7.17 In March 2021 Internal Audit commissioned an independent review of the Council's capital programme with a focus on Financial Management and Investment Planning; Programme Governance and Reporting; and Management of Project Delivery. This work will be completed in June 2021 but emergent findings are that there is scope to further standardise and promote consistency of approach across different aspects of the capital programme in areas such as financial planning, risk management and reporting. No major concerns were noted over any of the projects tested based on the initial feedback session but the report was being finalised and had not reached a formal conclusion. A summary of the outcomes of this review will be reported to Audit Committee and as part of an update report to the Resources and

Governance Scrutiny Committee in Summer 2021.

- 7.18 Workforce support has been a key focus of the HR&OD Service during 2020/21 with significant effort expended on the management and relation of staff to support urgent and critical priorities; supporting staff safety and wellbeing during the pandemic; and development of new ways of working. This has been done alongside the refresh of the Employee Code of Conduct and substantial work to respond to the Race Review and start delivery of the agreed action plan. This review highlighted a range of challenges for the Council in further promoting equality, diversity and inclusion and a range of staff and representative groups, workstreams and other actions are underway to ensure that the positive response to the review translates into action. This is being tracked with oversight from the Director of HR&OD, the City Solicitor, Chair of the Staff Equalities Group, SMT and Executive.
- 7.19 Officers from Internal Audit continued to engage with the Our Town Hall (OTH) Project and attended board meetings. The project has been impacted by the pandemic and key decisions had to be made regarding the scope, plan for delivery and funding. This was in addition to ensuring that the construction site was Covid secure when the Construction industry was able to return to work. The OTH project has strong governance and control which Internal Audit have reviewed in the past and confirmed as robust. As part of a series of reviews over the lifecycle of this project an audit of the management of work packages and delivery is underway and should be completed by the end of June 2021.

## **8 Neighbourhoods; Growth and Development**

### Neighbourhoods

- 8.1 During the initial Covid19 response the Neighbourhoods Directorate was significantly impacted in terms of reducing, amending or halting non essential services and stepping new activities around enforcement and place based community response. The response work was reported through directorate and corporate structures including regular Incident Management Team meetings and Situation Reports to SMT and Executive. A Residents and Communities Workstream Programme was created with the Director as Senior Responsible Officer to focus on areas such as Residents at Risk; VCSE support; and Equalities. Support has also been provided to support critical activities such as the Food Response Hub and to ensure that feedback from communities was fed into the organisational response.
- 8.2 Services across the Directorate have continued to provide essential services where possible across highways, libraries, parks and markets for example where robust risk assessment and covid secure working arrangements were put in place to enable some level of continuity of provision for residents.
- 8.3 During the year the Highways Service have taken the opportunity to advance several schemes that would have been more difficult to complete under normal times. During the year we completed a follow up review of Programme and Project Management and were assured at the progress made to

implement new structures, recruit to vacant posts and develop a Project Management Office to drive and oversee a consistent approach to project and financial management arrangements. An Internal Audit commissioned review of the Capital Programme included highways projects and initial feedback indicates that whilst legacy schemes have presented risks and issues there is now a more evident, robust process in place for the management of programmes and projects. The findings from this work will be reported to Audit Committee on completion.

- 8.4 An audit of Trading Standards provided substantial assurance over arrangements to reduce the supply of unsafe products/services through advice and enforcement action. There was an appropriately designed system and team structure to support risk-based activities and there was a high level of positive compliance with referrals being actioned and appropriate up to date supporting case records maintained. Management information supported decision making and work was undertaken to improve written guidance during the audit to provide for consistency and continuity.
- 8.5 Other assurance has been obtained from a review of regulatory services enforcement services following concerns raised with Internal Audit over practice standards. A senior management review completed as a result of these concerns was scoped and shared with Internal Audit and provides confidence in the current approach to training, standards and working practices.
- 8.6 As part of the Future Shape programme work has progressed to transition Northwards Housing functions into the Council for July 2021. This programme is overseen by the Strategic Director with clear project management arrangements in place, appropriate HR&OD, legal and finance support, engagement of staff in Northwards and of 'receiving' services within the Council and there are currently no critical risks that would prevent a successful transfer by the due date. A 100 day plan of activity post transition is in development and is designed to ensure that potential benefits of the transfer are realised and a required quality of services for tenants and residents is sustained. Whilst not the focus of a specific audit, the arrangements we have observed in operation provide positive assurance that this project and risks inherent in the transfer are being well managed and controlled.

#### Growth and Development

- 8.7 The Growth and Development Directorate led the Economic Recovery Programme focused on eight workstreams including transport; skills and labour; business support' and affordable housing.
- 8.8 During the year major projects, initiatives and joint ventures continued to progress including the Northern Gateway, Eastern Gateway, the Factory and Mayfield. Officers of the Council continued to support these, and progress was reported at the various project boards.

- 8.9 We reviewed the Civic Quarter Heat Network (CQHN), completing our work in November 2020 as the project was nearing completion of the construction phase. Reasonable assurance was provided over governance arrangements and recommendations for improvement were shared with the Board. Actions were taken following this work to strengthen business planning and obtain independent financial and legal assurance over the revised plan and company structures, to develop clearer delegations and lines of accountability and secure non executive director technical expertise as part of the Board, all of which have strengthened the overall governance of the project. We will follow up progress in 2021/22.
- 8.10 The Council's planning application process was reviewed to assess compliance with policy and procedure; and this resulted in substantial assurance. Staff demonstrated a clear understanding of the processes and timelines required and the system had been mapped to ensure that key actions and controls were understood and discharged. The case management system provided sufficient functionality and fees were collected in line with expectations.
- 8.11 In addition to supporting the Economic Recovery Programme the Works and Skills Service established an emergency food response service to provide vital food supplies to vulnerable residents during the first few months of the pandemic.

## **9 Counter-Fraud and Investigations**

- 9.1 Information in relation to anti-fraud and investigations for 2020/21 and an analysis of the effectiveness of activity will be provided in the Annual Fraud Report to Audit Committee in September 2021. The impact and outcomes of counter fraud activity is considered in the Head of Audit and Risk Management Annual Opinion to assess any impacts which may indicate concerns about the effectiveness of the control environment. There are no such matters of concern that impact the opinion for 2020/21.
- 9.2 The primary focus of counter fraud activity during 2020/21 has been the ongoing completion of pre-payment checks and investigations in relation to the business grant schemes. This was due to the value and volume of grants being awarded and the need to comply with Government assurance and reporting requirements. This took priority over Council Tax Reduction Scheme and Housing Tenancy Fraud work which has restarted in 2021/22.

### **Proactive Work**

- 9.3 Internal Audit continued to liaise with officers across the Council to progress National Fraud Initiative exercises in line with Cabinet Office timetables; both in terms of the investigation and closure of data matches from the 2018 programme, and co-ordinating data uploads for the 2020 NFI programme and subsequent release of new matches for investigation. Work will continue during 2021/22.

- 9.4 While data matches do not always indicate fraud and error, this work enables audit to undertake an assessment of risk and can identify data errors. Correcting these leads to improved data quality and there is continued value in our participation with this nationwide exercise.
- 9.5 Senior Management Briefings were held with Directorate Leadership Teams to increase fraud awareness and start collating intelligence on key fraud risks within each directorate. Further work is planned in 2021/22 to complete this work and support a number of key services with a higher inherent fraud risk profile to assess and mitigate these risks.

### **Reactive Work**

- 9.6 The Council's approach to active management of counter fraud risk continued to be promoted and reporting concerns is always encouraged. The ability for officers, partners and citizens to 'speak up' to Internal Audit resulted in 56 referrals of potential fraud, theft or other irregularity in year.
- 9.7 Allegations followed a similar pattern to previous years and included staff / contractor conduct, employee non-compliance with procedures, misuse of equipment, application fraud, false or inflated claims for payment and theft. This year allegations have included reports of internal and external non-compliance with Covid protocols which have been shared with the relevant HR&OD, Health and Safety or enforcement officers for appropriate follow up action.
- 9.8 There were no cases investigated where the outcome raised concerns that there were systemic weaknesses in the Council's control environment.

### **Reactive Work: Covid19 Business Support Grants**

- 9.9 During the year Internal Audit provided assurance and support in the validation of business support grant payments to Manchester. Of over 34k planned payments with a value over £180m, a sum of £1.8m was withheld where these were identified by Internal Audit as duplicate claims or not eligible for funding. From audit work and from referrals received from Council officers and third parties, there were 80 potential cases of fraud and irregularity progressed by Internal Audit. This included 7 cases of attempted fraud where payments were able to be blocked prior to payment. These cases largely related to the small business grants scheme.
- 9.10 From the 80 potential cases of fraud and irregularity:
- 27 were confirmed as organised fraud and referred to the National Investigation Service
  - 24 are currently awaiting interview under caution
  - 29 have enquiries ongoing
- 9.11 Payments of £39k have so far been recovered as a direct result of investigation work.

## Reactive Work: Other Applicant Fraud

- 9.12 163 referrals of fraud and irregularity in relation to Council Tax Support, Council Tax Discount, Housing Tenancy Fraud and Right to Buy application fraud were received throughout the year.
- 9.13 The service took steps to recover £6k of Council Tax Reduction overpayment, housekeys were returned in relation to one property and two successful prosecutions were made. There are a further two cases currently awaiting trial. This casework will resume fully in 2021/22 as grant investigations should reduce and as Covid-secure interviews under caution start again from July.

## Audit Recommendations

- 9.1 The total number of critical, major or significant priority recommendations fully implemented across the Council at 15 May 2021 was 63% which was slightly below the target of 70% however there were a further 12% partially implemented as shown below.

**Table 3: Critical, Major or Significant Priority Recommendations**

Directorate	Due	Implemented	Partially Implemented	Referred Back	Outstanding
Corporate Core	22	15	4	3	0
Childrens	4	0	0	0	4
Adults	14	5	6	0	3
Neighbourhoods Growth & Dvt	20	18	2	0	0
<b>Total</b>	<b>60</b>	<b>38</b>	<b>12</b>	<b>3</b>	<b>7</b>
		<b>63%</b>	<b>20%</b>	<b>5%</b>	<b>12%</b>

- 9.2 The number of new recommendations generated through audit work has reduced significantly as a result of cancellation and deferral of core audit assignments. This period has enabled audit to review aged outstanding recommendations and work with clients to resolve these where possible. Resolution will be through full implementation, or by agreeing with Chief officers and Audit Committee that recommendations have been superseded or should be referred back to the business as a risk.

## 10 Recommendation

- 10.1 The Audit Committee is requested to consider and comment on the Head of Audit and Risk Management Annual Assurance Opinion and Report 2020/21

**Appendix One: Internal Audit - Corporate Assurance Map**  
**Based on CIPFA / SOLACE Governance Framework**






<b>CIPFA / SOLACE Good Governance Elements</b>		<b>Key Sources of Assurance</b>
Strategic Planning and Policy	Defining Outcomes	Our Manchester Strategy Reset Corporate Plan Business Planning Process Future Shape Programme
	Sustainable Economic, Social and Environmental Benefits	Social Value Policy Ethical Procurement Policy Anti-Modern Slavery Commitment Climate Action Plan
	Determining and Planning Interventions	Business Planning Budget Setting Process Capital Strategy and Capital Board Adults Improvement Plan and Better Outcomes Better Lives Programme Future Shape Programme Procurement and Commissioning Strategy
Democracy, Decision Making and Accountability	Optimising Achievement of Intended Outcomes	SMT and Executive Performance Reporting Oversight by Scrutiny Committees
	Good Practices in Transparency	Transparency Code Compliance Requests for Information – Overseen by Legal Services and Corporate Information and Assurance Risk Group
	Good Practice in Financial Reporting	Capital and Revenue Budget Monitoring External Audit of the annual accounts Alignment with CIPFA expected practice
	Assurance and Effective Accountability	Internal and External Audit Government Reporting (Covid19) External Inspection (Ofsted, CQC etc) Oversight by Public Scrutiny Committees
Regulatory and Legislative Compliance	Respecting the Rule of Law	Constitution and Scheme of Delegation Member and Officer Codes of Conduct Oversight of Decisions by City Solicitor and Legal Services
Improvement, Development and Transformation	Developing the Organisation's Capacity	Budget Process Linked to Corporate Priorities and OurManchester Our Transformation Programme 2020 and Future Shape Programme 2021 Technology Improvement Programmes e.g. data centres, Microsoft 365, telephony Service Level Improvement Programmes e.g. Better Outcomes Better Lives Race Review Action Plan
	Developing Leadership and Other Individuals	People Strategy About You Framework

<b>CIPFA / SOLACE Good Governance Elements</b>		<b>Key Sources of Assurance</b>
		HR&OD Oversight of Workforce Planning and Workforce Development MiPeople On Line Learning Resources Staff Surveys and Response Covid Secure Risk Assessment and Employee Support to Staff During Pandemic Senior Leadership Group Race Review: Workforce Development
Performance, Oversight and Scrutiny	Effective Overview and Scrutiny	Oversight of Decisions by City Solicitor and Legal Services and oversight of finance by DCE&CT and Finance Officers Scrutiny Committees
	Robust Control	Codes of Conduct Policy and Procedural Frameworks Annual Governance Framework Significant Partnership Register Audit Committee Internal Audit Plan and Reporting
	Strong Financial Management	Role of DCE&CT and Finance Service Schemes of Delegation Financial Policies Procurement Strategy and Policies Commercial Board Financial Systems and Reporting Assurance from Internal and External Audit
	Managing Risk	Risk Management Strategy and Policy Corporate and Directorate Risk Registers Covid19 Risk and Impact Reporting Programme and Project Risk Reporting Business Continuity Planning Framework Civil Contingencies Response Framework Council Resilience Forum
	Managing Performance	Business Planning: Directorate Objective Setting and Reporting Dashboard Reporting: Directorate and Strategic Reporting Reporting to SMT and Scrutiny Committees Senior Officer Performance Framework
	Managing Data	ICT Strategy and ICT Board Corporate Information and Assurance Risk Group Policy Framework for Document Retention, Privacy Impact Assessments, Data Sharing, Incident Reporting etc ICT Security including PSN Compliance



<b>CIPFA / SOLACE Good Governance Elements</b>		<b>Key Sources of Assurance</b>
Consultation and Engagement	Engaging with Institutional Stakeholders	Business and Corporate Planning Process OurManchester Reset Role in Core Cities, GMCA and across Health and Care Partnerships Engagement with Manchester Business Community
	Engaging with Citizens and Service Users	Public Consultations OurManchester Reset Communications to Residents Northwards Tenants Engagement 2020/21 Equality Impact Assessments Complaints Policy and Process
Ethics, Values and Standards	Demonstrating Integrity	Codes of Conduct – Reviewed 2020/21 Anti Fraud Policy and Procedure Framework Whistleblowing Framework HR&OD Policy and Procedure Framework Recruitment and Selection (and vetting)
	Commitment to Ethical Values	Social Value and Ethical Procurement Codes of Conduct – Reviewed 2020/21
	Ensuring Openness	Transparency Code Compliance Publication Scheme Access to Information Procedure Rules Forward Plan of Key Decisions Requests for Information: FOIA, DPA, EIR Public Access to Council Meetings
	Equality and Inclusion	Race Review and Action Plan 2020/21 Equality Impact Assessments Equalities in Business Planning 2021/22

## Appendix Two: Audit Status, Opinions and Business Impact

Audit Area	Audit Status	Assurance Opinion	Council Business Impact
<b>Children's and Education Services</b>			
Newall Green Primary School	Final Report	Substantial 	Low
Chapel Street Primary	Final Report	Substantial 	Low
St Bernard's Primary School	Draft Report	Limited* 	Low
Benchill Primary School (Follow Up)	Final Report	Partially Implemented	Low
St Matthews High School	Draft Report	Limited* 	Low
St Margaret's Primary School (Follow Up)	Draft Report	Partially Implemented* 	Low
Lily Lane Primary School Follow up	Fieldwork Complete	TBC	Low
Children's Quality Assurance Framework	Fieldwork Complete	TBC	High
Education Services Assurance	Deferred	N/A	High
Planning for Permanence (Follow Up)	Deferred	N/A	High
Children's Services Management and Oversight and Supervisions	Deferred	N/A	High
<b>Health and Care (Adult Services)</b>			
Mental Health Casework Compliance	Fieldwork Complete	TBC	High
Health and Social Care: Assurance Framework Review	Deferred	N/A	High
Adults Services Quality Assurance Framework	Deferred	N/A	High
Adults Supervisions and Management oversight	Deferred	N/A	High
Strength Based Approach	Cancelled	N/A	High
Integrated Neighbourhood Teams (MLCO)	Cancelled	N/A	High
Health and Care Commissioning including MHCC	Cancelled	N/A	High
Health and Social Care: Governance (MHCC)	Cancelled	N/A	High

Audit Area	Audit Status	Assurance Opinion	Council Business Impact
Hospital Discharges	Cancelled	N/A	High
<b>Corporate Core and ICT - 2020/21</b>			
Grant Certification: ABCitiEs	Final Report	Certified ●	Low
Grant Certification: Zero Climate Change	Final Report	Certified ●	Low
ICT: Cyber Security: Follow up	Final Report	Implemented ●	High
Public Service Network: April 2020 Code of Connection Return	Final Report	Briefing Note ●	High
General Data Protection Regulations: Data Protection Impact Assessments Follow Up	Final Report	Partially Implemented ●	Medium
ICT Health Check Liquid Logic and Controcc (Adults and Children's Case Management and Payment Systems)	Final Report	Briefing Note	High
ICT Assurance Mapping	Final	Briefing Note to ICT LT	
Annual Governance Statement	Final	Advice ●	Low
Register of Significant Partnerships	Final	Advice ●	Low
Payroll Financial Systems Quarter Two Data Monitoring Report	Final	Substantial ●	High
Voluntary Severance / Early Retirement	Fieldwork	TBC	High
Early Years and Education System implementation	Deferred	N/A	
Climate Change Response	Deferred	N/A	
Payment Card Industry Compliance	Deferred	N/A	
Budget Review & Medium Term Financial Strategy	Cancelled	Assurance Mapping ●	
Officer Decision Making	Cancelled	Assurance Mapping ●	
Loans and Grants: Due Diligence	Cancelled	N/A	High
<b>Neighbourhoods; Growth and Development</b>			

<b>Audit Area</b>	<b>Audit Status</b>	<b>Assurance Opinion</b>	<b>Council Business Impact</b>
Disabled Facilities Grant: Certification	Final	Certified ●	Medium
Highways Maintenance Grant	Final	Certified ●	Medium
Civic Quarter Heat Network	Final	Briefing Note	High
Highways Programme and Project Assurance	Final	Briefing Note	High
Our Town Hall - Allocation and Management of Work Packages and Delivery	Fieldwork	TBC	High
Northern Gateway	Deferred	N/A	High
Northward Housing	Deferred	Assurance from Project ●	
Governance and Management of Major Projects	Deferred	N/A	High
GMCA - Growth Deal – No Certification Required 2020/21	Cancelled	N/A	Low
<b>Procurement, Contracts and Commissioning</b>			
Use of Contract Extensions and Waivers	Final Report	Reasonable ●	High
Supplier Relief Arrangements	Final Report	Reasonable ●	High
Agency Supply Framework	Final	Briefing Note	High
Children's Commissioning – Strategy	Final	Briefing Note	High
Children's Placements – Commissioning and Contracts	Draft Report	TBC	High
Supplier Resilience Assurance	Deferred	N/A	High
Factory Project Assurance	Deferred	N/A	High