

**Manchester City Council
Report for Information**

Report to: Audit Committee – 12 April 2022

Subject: Internal Audit Plan 2022/23

Report of: Head of Internal Audit and Risk Management

Summary

Standards for Internal Audit in local government are set out in the Public Sector Internal Audit Standards (PSIAS) and a Local Government Application Note from the Chartered Institute for Public Finance and Accountancy. The PSIAS confirm the Council should periodically prepare a risk-based plan of Internal Audit activity that is designed to support an annual opinion on the effectiveness of the systems of governance, risk management and internal control. The Head of Internal Audit and Risk Management is required to communicate internal audit plans and resource requirements, including significant interim changes, to Strategic Management Team and the Audit Committee for review and approval.

The audit plan for 2022/23 sets out areas of proposed audit coverage for the year and the delivery of this plan will be reported to SMT and Audit Committee as part of regular audit reporting.

Recommendations

Members are requested to review and approve the Annual Internal Audit Plan for 2022/23.

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.

- Public Sector Internal Audit Standards and Local Government Application Note (CIPFA)- PSIAS
- Audit Strategy and Resources (April 2021)
- Internal Audit Plan 2021/22 (June 2021)
- Review of Effectiveness of Internal Audit (September 2021)
- Internal Audit Assurance Report 2021/22 including resource update (February 2022)

1. Purpose of Report

- 1.1. The Public Sector Internal Audit Standards (PSIAS) set out the standards for internal audit and have been adopted by the Council's Internal Audit Service. PSIAS includes the need for risk-based plans to be developed for internal audit and for senior management and the board plans to review and approve them. For local authorities the "board" is defined as the Senior Management Team and the Audit Committee.
- 1.2. The plan for 2022/23 is based on PSIAS and the Internal Audit Strategy. It has been developed in a time of significant challenge and change as the Council continues to respond and recover from the Covid19 pandemic. Work to reduce fraud and error across a range of business grants continues and more recent Central Government funding schemes have been announced, to be administered by Local Authorities, for example the £150 Council Tax Energy Rebate by the Department for Levelling Up, Housing and Communities (DLUHC) on 3 February 2022.
- 1.3. Due to the continuing uncertainty regarding grant administration and the completion of the service restructure by June 2022, we consider it prudent to include an element of contingency to ensure we have the necessary resource and be prepared for assurance work relating to any further Government announced schemes or other emergent work, based on changes to the Council's risk profile that could emerge during the year.
- 1.4. This report sets out the draft audit plan for 2022/23 with the areas of proposed audit coverage for the year and the delivery of this plan will be reported to SMT and Audit Committee as part of regular audit reporting.

2. Basis for the Plan

- 2.1. The PSIAS (section 2000) state that the Head of Audit and Risk Management must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals. They refer to the need for the plan to reflect the assurance framework, risk management arrangements and input from management and the Audit Committee. These principles remain applicable and underpin the 2022/23 audit plan.
- 2.2. Internal Audit forms one of the sources of assurance for a local authority. Under the Accounts and Audit Regulations, authorities must undertake an effective internal audit to evaluate the effectiveness of their risk management, control, and governance processes, considering Public Sector Internal Auditing Standards (PSIAS) and sector specific guidance. The Regulations confirm the Section 151 Officer's responsibilities to plan for the proper administration of the Council's financial affairs. In addition to the independent, objective assurance and consulting activity provided by Internal Audit, the Council will also place reliance on other sources of assurance; through effective risk and performance management, policy and process compliance monitoring, staff training and development, incident reporting and by external advisors and assurance providers including regulators and the External

Auditor.

2.3. The underlying principles for the audit planning process remain valid as follows:

- It is not cost effective or necessary to obtain audit coverage of all strategies, systems, business areas and risks, so these are reviewed on a risk basis each year and may change.
- The plan is designed to enable the Head of Audit and Risk Management to provide an annual opinion on the Council's systems of governance, risk management and internal control.
- A range of types of audit and assurance work provide for different scope and coverage. This includes the provision of advice and guidance to services and partnerships to support developing systems, high priority risks, issues, and emerging projects.
- Audit seeks to place reliance on assurance mechanisms within the Council as well as the findings of other auditors and inspectors in forming the audit plan and in providing assurance.
- The plan is flexible and is reviewed and adjusted throughout the year in response to the changing governance, risk and control landscape. These changes will be communicated to Audit Committee and senior officers.
- Audit engages with Strategic Directors, Heads of Service, and colleagues across the Council, as well as through networks and best practice forums, to ensure that known and emerging risks are considered and to ensure the plan is informed by expectations (PSIAS 2010.A2).
- The plan is based on an assessment of risks (PSIAS 2010.A1) with reference to Corporate and Directorate risk registers and proposed areas for audit assessed and ranked against risk criteria to determine priorities. The criteria considered are:

Welfare of people	Impact on service fulfilment	Impact on strategic objectives
Effective use of finance and resources	Changes in management, structures or systems	Legality including statutory or regulatory obligations
Mandatory requirement	Known control or fraud risks	Corporate or key directorate risk

2.4. Following initial consultation, including risk horizon scanning, the audit plan has been developed to provide key assurance requirements across the organisation.

2.5. The plan reflects the current service development priorities and for 2022/23 these include increased continued emphasis on:

- management accountability and assurance frameworks and assurance mapping.
- data led and data driven assurance planning and delivery.
- organisational change and partnership development, and
- service ways of working including the use of technology and the further development of lean and agile audit approaches.

- 2.6. As part of the review of the Internal Audit Quality Assurance Improvement Programme (QAIP) report presented to Audit Committee in September 2021, members asked for clarification on safeguards that limit impairments to independence within the internal audit function. The audit planning process considers risks to independence and how these are managed as follows:
- If the assessment of risk used to develop the audit plan indicates areas for focus that are within the line management responsibilities of the Head of Audit and Risk Management then responsibility for planning, review and reporting passes to the Deputy. This has been the case with audits of risk management and information governance where the Head of Service has a leadership and management and was therefore treated as a client with no involvement in the audit review process.
 - All staff are required to declare conflicts of interest annually and at any time in the planning or delivery of audit work. This ensures that any risks of actual or perceived conflict arising from links to related parties are addressed. This is addressed in the planning and allocation of work so that staff are not involved in audits where they have a familial or other close link. Auditors in the past have been restricted in auditing schools where they act as a Governor and or areas in the Council where a close family member works. This is the case with the Head of Audit and Risk Management not being involved in the planned audit of a Manchester school being supported by an Academy Trust for whom he is the current Audit Committee Chair.
- 2.7. Arrangements for managing independence will form part of the external quality assurance review of internal audit to be delivered by Leeds City Council in 2022. The outcome of this review will be reported to Audit Committee.

3. Characteristics of the Audit Plan

Context for the Plan

- 3.1. The Internal Audit Plan takes account of the Council's overall priorities and risks. The Service has carried out a review of business plans and priorities and horizon scanning to assess known and emerging risks. It is acknowledged that these may change and evolve over time so it is important that the annual plan is designed to offer sufficient flexibility to adapt plans and enable assurance to be obtained over emerging risks and take account of alternative sources of assurance.
- 3.2. For 2022/23 some of the key context in which the plan has been set includes:
- ongoing challenges for City-wide recovery post Covid and in living with the virus. Whilst restrictions have been removed there remains challenges across the health and care system in responding to the ongoing prevalence of Covid in the population and the health of Manchester residents. For Internal Audit there also remains a continued assurance requirement over Covid19 recovery grants and related recovery for fraud

and error, and more recently the energy grants being administered linked to Council Tax accounts;

- joint inspection by Ofsted and the Care Quality Commission conducted in November 2021 to judge how effectively the 'local area' has implemented the special educational needs and disability reforms introduced in 2014. The outcome letter following this inspection has now been published. A report detailing the findings was presented to the Children and Young People Scrutiny Committee in March 2022 ([link](#));
- the current Ofsted inspection of Council arrangements for Children's Services with the work taking place on site between 21 March and 1 April. We plan to work with management once the results of the inspection are reported to ensure our audit plan remains aligned to any priority actions from the inspection;
- financial challenges and related budget savings required to be delivered by the Council. The Local Government finance settlement 2022/23 was announced on 16 December 2021 and from this Council was advised that the budget for 2022/23 is balanced, but there is a gap forecast of £37m in 2023/24 increasing to £58m in 2024/25;
- immediate financial pressure that is being felt across many activities, caused by increases in fuel and heating costs, national insurance rises and retail prices more generally. This has an impact on the costs of Council capital and revenue contracts with an impact on services, projects and partners. Confidence levels of officers around the integrity of the projected levels of savings that the Council would need to make for 2023/24 and 2024/25 have been examined at Resource and Scrutiny Committee, with the one-year settlement making assumptions more difficult regarding future government funding levels;
- changes and challenges in the external audit environment with increased focus on estimates and valuations and the need to ensure high standards of confidence in transparency and financial accountability across the public sector. For the Council this includes lessons learned from the audit of the 2020/21 accounts;
- organisational change including the further development of health and care partnerships including the Manchester Local Care Organisation; as well as the re-integration of the Northwards ALMO into the Council. The commencement of the new Integrated Care Organisations is delayed until July 2022 and coupled with ongoing pressures from the pandemic, elective backlogs and caution over future variants, it has been difficult to undertake long-term planning;
- the work of Impower; an organisation commissioned to help with the implementation of the Better Outcomes Better Lives workstream and support on the financial modelling for Adult Social Care, to help improve the integration and quality of services to residents;
- the embedding of Housing Operations in the Council following the transfer of staff from the former Northwards Housing ALMO. Support and guidance including a review of risk, a workshop on the Council's counter fraud policies and whistleblowing process and two reviews have been conducted in 2022. An outline plan of audit work for 2022/23 has been developed with the Director and his team focused on areas of key risk in this area;

- organisational development and technology driven improvement programmes including the Future Council programme and the Resident and Business Digital Experience Programme (RBDXP). The Council will continue to use technology to drive down service costs, make the best use of data and intelligence within the Council and with partners, maintain a digital first approach and improve the quality of service provision; but the risk of service disruption / cyber-attack is increasing as highlighted by significant incidents that have critically impacted other Councils and where the current conflict in Ukraine has been cited as an additional risk factor; and
- other change activity including major capital projects, ICT investment, embedding new ways of working and workforce development. This includes the embedding of the fifth behaviour and further work to ensure equality, diversity and inclusion within the workforce and in the design of services and systems to residents to ensure, for example, that those who do not have digital access are not left behind. Change may also derive from Central government schemes as seen recently with the requirement for the Council to administer arrangements for the accommodation in Manchester of Ukrainian nationals feeling conflict in Eastern Europe.

Timeframe for the Plan

- 3.3. The plan sets out the high priority work for the next 12 months with an element of contingency to ensure any ad hoc or unforeseen audit activity can be accommodated, and includes the reviews confirmed to Audit Committee in February 2022 and in the annual opinion, as having been deferred from 2021/22 for completion in 2022/23.
- 3.4. As in previous years, we have assessed audit work based on risk and through discussions with key clients, and accounting for work carried forward from 2021/22 where the business need for assurance remains. Progress of the plan and significant changes to coverage will be reported to the Audit Committee throughout the year.

Structure of the Plan

- 3.5. The plan includes a range of audit activities which contribute to the assurance framework and to the Head of Internal Audit and Risk Management annual opinion. The relative planned split between the types of activity, incorporating ongoing Covid19 related work that will continue in 2022/23, is shown below.

Type of Assurance and Approximate Split		Examples
Audit Opinion Reviews	35%	System Audits. Compliance Audits. Risk Based Audits. Governance and Strategy Audits.

		Grant Certifications.
Audit Assurance Reviews	20%	Existing Covid19 grants post-payment assurances required by Government. Payment Assurance. Developing Systems Reviews. Management Assurance Requests. Assurance Assessments.
Advice, Guidance & Support	5%	Attendance on working groups and boards. Responses to reasonable, relevant management requests for support or guidance.
Audit Contingency	15%	Resource reserved for ad hoc requests regarding immediate risk or to support any additional schemes that may be required in the year.
Counter Fraud, Irregularity & Investigations	25%	Proactive counter fraud and irregularity activities. Corporate counter fraud and irregularity investigations (including theft, procurement, payments, and officer conduct). Claimant counter fraud investigations (including Council Tax, NNDR and Housing Tenancy fraud). Covid19 grants – error and fraud investigations.

- 3.6. The outcomes of the audit opinion and audit assurance reviews, advice and guidance and counter fraud activity will be reported to SMT, Executive Members and Audit Committee. There are four levels of audit opinion (no, limited, reasonable, and substantial assurance). The audit opinion is considered alongside the impact of the system or area (high, medium, low) to provide a more rounded view of the risk areas to SMT and Audit Committee.
- 3.7. Progress in implementation of high priority recommendations from audit activity will be reported to SMT and Audit Committee and escalation action taken as required where there are delays in improving process control or efficiency. The status of recommendations is provided through updates to this committee. Any significant audit recommendation that is more than six months overdue is escalated to the Executive Member and Strategic Director for review and onto Audit Committee if it remains outstanding at nine months. No recommendations are 'referred back' to the business to manage without Audit Committee approval, and the action owner is requested to attend committee in person and provide reasons for delay.

4. Resourcing of the Plan

- 4.1. The plan is based on available resource from April 2022 onwards and does not include any additional resource anticipated through a current restructure and associated recruitment. This restructure is being progressed as a priority and consultation with staff is expected to commence in early June following which appointments to posts can be made and recruitment progressed to fill vacancies in new roles.
- 4.2. In allocating staff time to audit work, allowance has been made for time to engage in the service review, in service and organisational change activity and in focused workforce development activity linked to service priorities.
- 4.3. The current plan of total resources to be allocated to the direct management and delivery of Council audit and counter fraud work for 2022/23 is c1,850 days. This is comparable to the 1,900 days planned for 2021/22 and reflects a small reduction in direct audit time to enable all staff to engage in consultation on the new service design and in important equality, diversity and inclusion training. This net figure is calculated as the days available for audit work, when allowances are deducted for these non-audit activities including training and professional development, staff meetings, service development and engagement in networks and general working groups. The gross figure of available staff days is c2,300 days, equating to a productivity ratio of approximately 80% which is comparable to audit functions across the Core Cities.

5. Planned Areas of Audit Work

- 5.1. Set out in appendix 1 are the planned areas of audit activity after considering the review of the risks and the major changes the Council is facing. It should also be noted that the Covid-19 related post assurance activity will continue for business rates grants and any future / additional central government funding to be administered and assured through Local Government.
- 5.2. The plan shows links to the Council's Corporate Plan Priorities and the most recent SMT review of the Corporate Risk Register. It provides a very high-level summary of the likely focus of audit and assurance work that will be developed further as part of detailed assignment planning in each of these areas.
- 5.3. Based on internal Audit's risk assessment there are some key areas of focus on the year that are included in the plan and these include:
 - Allocations for the provision of post payment assurance to Government for Covid19 related grants and time for the ongoing investigation, recovery and prosecution of grant related fraud and error.
 - Block allocations of time with detailed scope to be determined following further detailed risk assessment and ongoing management engagement. These are focused on health and care reform; ICT technical assurance; and post OFSTED action planning.

- Projects for mapping assurance across complex systems that include financial systems, ICT and schools. The latter will be a specific focus of a report to Audit Committee scheduled for July 2022.
- Audits of 'casework' management arrangements to ensure an ongoing audit assessment that core systems and processes in neighbourhood and resident focused services are operating as intended.
- Audits of procurement and contracts across a range of services including focus on social value, zero carbon and prompt payment commitments.
- Reviews in areas of inherent risk such as cyber security or where there are risks relating to statutory or regulatory frameworks such as in housing.

5.4. The plan provides a breadth of coverage and areas of focus in order to support a rounded annual audit opinion. In line with the Internal Audit Strategy, reports to Audit Committee in 2022/23 will also reference and reflect the outcomes of other sources of assurance such as monitoring of the Peer Review Action Plan, outcome of the OFSTED inspection and the findings of key reports to other Committees. The Service will consider and report on the outcome of key processes such as budget setting, the work of external audit and the production of the annual governance statement. This holistic approach to assurance will inform in-year and annual audit reporting to Directorate Leadership Teams, SMT and Audit Committee.

6. Recommendations

- 6.1. Audit Committee is requested to
- Review and approve the Annual Internal Audit Plan for 2022/23.

Appendix 1: Audit Plan April 2022-March 2023

Area of Focus	Assurance Title	Risk (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register (SMT April 2022)
Core	Core Financial Systems – Assurance Mapping including review of management self-assessment against the CIPFA Financial Management Code (brought forward)	H	Use of financial resources Financial reporting	Assurance Review	7	1
	Core Financial Systems – Block allocation for specific audits or assurance reviews over aspects of the financial systems to be agreed with management following assurance mapping review.	H	Revenue, income and payments systems Use of financial resources Financial reporting	Opinion Audits	7	1, 2
	Core Financial Systems – Lessons learned from the 2020/21 external audit	M	Use of financial resources Financial reporting	Assurance Review	7	1
	Core Finance Systems - Data Analytics Review – Creditor Payments	M	Use of financial resources - payments	Assurance Review	7	1
	Covid19 Mandatory Grant Schemes Post Payment Assurance Covid19 Discretionary Grant Schemes Post Payment Assurance	Mandatory	Use of financial resources – income	Opinion: Certifications	7	1
	Covid19 Grant Certifications	Mandatory	Use of financial resources – income	Opinion: Certifications	7	1
	EU Grant Certifications	H	Use of financial resources – income	Opinion: Certifications	7	1

Area of Focus	Assurance Title	Risk (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register (SMT April 2022)
	Council Tax Energy Rebate – Scheme Delivery	H	Use of financial resources – payments	Assurance Review	1,2,7	2,6,14
	Climate Change – action planning	H	Systems of internal control – planning and delivery of outcomes	Opinion Audit	7,8	3
Growth & Development	Avro Hollows Tenant Management Organisation (follow up)	H	Systems of internal control – casework management	Opinion Audit	3,7	9
	Project assurance - Victoria North - Piccadilly Gardens	H	Effective programmes and projects	Opinion Audit	3,4,7	1,2,9,11
	Building Control – compliance with new legislation	M	Compliance with legislation	Opinion Audit	3,7	9
	Disabled Facilities Grant Certification	Mandatory	Use of financial resources – income	Opinion: Certifications	2,7	1,4
Neighbourhoods	Youth Services - new service delivery model (brought forward)	H	Systems of internal control – governance and strategy	Assurance Review	1	1,6,12
	Traded Services - focus on Pest Control (brought forward)	M	Systems of internal control – case management	Opinion Audit	4,7	N/A
	Regulatory Services - Trading Standards Case Management system (brought forward)	M	Systems of internal control – case management	Opinion Audit	4,7	13
	Highways Grant Certifications	Mandatory	Use of financial resources – income	Opinion: Certifications	5,7	1,11

Area of Focus	Assurance Title	Risk (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register (SMT April 2022)
	Housing Operations - Void and Empty Property (follow up)	H	Use of financial resources – income Provision of housing to those in need	Opinion Audit	3,7	1,9
	Housing Operations - Consumer Regulations	H	Compliance with legislation and regulations Resident engagement	Opinion Audit	3,7	9
	Housing Operations - Building Safety Regulations	H	Compliance with legislation and regulations Safety and welfare of residents	Opinion Audit	3,7	9
	Ward Improvement Grants	M	Use of financial resources – payments	Assurance Review	4,7	1
Adults, Health and Care	Adults Payments (brought forward)	H	Use of financial resources – payments Procurement and contracts	Opinion Audit	2,7	1,4,7,12,13,14
	Direct Payments	H	Use of financial resources – payments	Assurance Review	2,7	1,4,7,12,14
	Homecare Brokerage Team	H	Use of financial resources – payments	Assurance Review	2,7	1,4,7,12,13,14

Area of Focus	Assurance Title	Risk (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register (SMT April 2022)
			Procurement and contracts			
	Adults contracts / commissioning	H	Use of financial resources – payments Procurement and contracts	Opinion Audit	2,7	1,4,7,12, 13,14
	Adult Services Quality Assurance Framework	H	Systems of internal control – quality standards and reporting	Opinion Audit	2,7	4,13
	Manchester Service for Independent Living – Adaptations Delivery Model	H	Systems of internal control – case management	Assurance Review	2,7	1,4,13
	Adults Performance Reporting Framework	H	Systems of internal control – management information and reporting	Opinion Audit	2,7	4
	Health and Care Reform (block)	H	Allocation for assurances over planned in year and future year changes in structures, systems and processes.	To be confirmed	2,7	4
Children's Services, Education and Schools	School Financial Health Checks including four schools brought forward from 2021/22:	M	Well governed and managed schools. School financial management.	Opinion Audit	1,7	N/A

Area of Focus	Assurance Title	Risk (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register (SMT April 2022)
	<ul style="list-style-type: none"> • Church of Resurrection • Charlestown Primary • Oswald Road Primary • Abraham Moss High 					
	School Financial Value Scheme – mandatory return	Mandatory	Well governed and managed schools.	Opinion: Certification	1,7	N/A
	Cyber Security in Schools – Thematic review		Well governed and managed schools. Data and systems security / resilience.	Opinion Audit	1,7	5
	Schools Assurance Mapping This will include a planned report to Audit Committee in July 2022 on Council arrangements for obtaining assurance over financial management in schools.		Well governed and managed schools. School financial management.	Assurance Review	1,7	N/A
	Early Years system - Case Management and recording	H	Systems of internal control – case management	Opinion Audit	2,7	4
	Supporting People (assurance to GMCA)	Mandatory	Systems of internal control – case management	Opinion: Certification	1,7	N/A
	OFSTED (block allocation)	H	Scope to be developed to support management in obtaining assurance over actions resulting	To be confirmed	1,7	6,13,14

Area of Focus	Assurance Title	Risk (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register (SMT April 2022)
			from Spring 2022 inspection.			
Data, Information and Systems	ICT Project Assurance: FLARE replacement (brought forward)	M	Project management and reporting	Opinion audit	4,7	1,5,10
	ICT Project Assurance: PCI DSS (Payments)	H	Project management and reporting	Opinion audit	7	1,5,10
	ICT Assurance: Cyber Security	H	Risk assessment and mitigation	Assurance Review	7	1,5,10
	ICT Assurance Map and Audit Needs Assessment	H	Risk assessment and mitigation	Assurance Review	7	1,5,10
	ICT Technical Audit (block allocation with)	H	Scopes to be determined from an update of the audit risk assessment with the ICT Service	To Be Confirmed	7	1,5,10
Procurement, Commissioning and Contracts	Social Value Compliance	H	Delivery of contracted outcomes	Opinion audit	7,8	1,2,3,7
	Frameworks – Selection and Award	H	Procurement: award of contracts. Value for money.	Opinion audit	7	1,7
	Suppliers - Invoice prompt payment compliance	M	Use of financial resources – payments	Opinion audit	7	1,12
	Our Town Hall Work Packages and Payments (brought forward)	H	Procurement: award of contracts. Value for money and payments	Opinion audit	7	1,7,11

Area of Focus	Assurance Title	Risk (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register (SMT April 2022)
	Factory Project Assurance	H	Project governance, management and reporting	Opinion audit	7	1,7,11
	Zero Carbon in Contracts	H	Procurement: award of contracts.	Opinion audit	7	1,7,8
	Contract risk management arrangements	H	Risk assessment and mitigation	Opinion audit	7	1,7,12
Counter Fraud and Irregularity	Counter Fraud Policy Framework - review, training, and awareness Counter Fraud Risk Assessments and training with Directorate Leadership Teams.	H	Risk assessment and mitigation	Proactive counter fraud	7	1
	National Fraud Initiative review of risks and further investigations	H	Risk based review of matches and investigations into potential fraud and irregularity	Proactive and reactive counter fraud	7	1
	Fraud and Error Investigations: <ul style="list-style-type: none"> • Covid19 Reliefs and Grant Payments • NNDR • Council Tax Support • Housing Tenancy and Right to Buy • Other allegations • Whistleblowing and internal referrals 	H	Risk based investigations into potential fraud and irregularity	Reactive counter fraud	7	1,7

**Appendix 2:
Corporate Plan Themes**

1	Young People: From day one, support Manchester’s children to be safe, happy, healthy and successful, fulfilling their potential, and making sure they attend a school graded 'good' or better
2	Healthy, Cared-for People: Work with partners to enable people to be healthy and well. Support those who need it most, working with them to improve their lives
3	Housing: Ensure delivery of the right mix of good-quality housing so that Mancunians have a good choice of quality homes
4	Neighbourhoods: Work with our city’s communities to create and maintain clean and vibrant neighbourhoods that Mancunians can be proud of.
5	Connections: Connect Manchester people and places through good-quality roads, sustainable transport and better digital networks
6	Growth that Benefits Everyone: To support our priorities, we need to continue to promote and drive sustained economic growth and job creation that benefits everyone
7	Well-Managed Council: Support our people to be the best and make the most of our resources.
8	Zero Carbon Manchester: Lead delivery of the target for Manchester to become a zero-carbon city by 2038 at the latest, with the city’s future emissions limited to 15 million tonnes of carbon dioxide

Corporate Risks – As Presented to SMT April 2022

Risk Number and Description	HML	Risk Number and Description	HML
1. Medium term financial resources	H	10. ICT systems not implemented or maintained	M
2. Economy of the City	H	11. Delivery of the capital programme	M
3. Climate change action	H	12. Failure of key suppliers & supply chain disruption	M
4. Health and social care reform	H	13. Embedding case management systems	M
5. Cyber Security	H	14. Safeguarding children and vulnerable adults	M
6. Capability/capacity of workforce	H	15. Equality Inclusion and Diversity	M
7. Costs of capital and revenue contracts	M-H	16. Wellbeing, welfare, morale of staff	M
8. Impact of Covid19 infection rates	M	17. Serious avoidable data loss	L
9. Housing needs not met	M		