

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

CIPFA / SOLACE Good Governance Elements		Key Sources of Assurance
Strategic Planning and Policy	Defining Outcomes	External Peer Review 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 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 Our Manchester Future Shape Programme Technology Improvement Service Level Improvement Programmes
	Developing Leadership and Other Individuals	People Strategy About You Framework HR&OD Oversight of Workforce Planning and Workforce Development MiPeople Online Learning Resources Staff Surveys and Response Senior Leadership Group

CIPFA / SOLACE Good Governance Elements		Key Sources of Assurance
		Workforce Equality Strategy Learning and Development Planning
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 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 (CIARG), D-SIRO network and training DG Leads Policy Framework for Document Retention, Privacy Impact Assessments, Data Sharing, Incident Reporting etc ICT Security including PSN Compliance
Consultation and Engagement	Engaging with Institutional Stakeholders	Business and Corporate Planning Process Our Manchester Reset Role in Core Cities, GMCA and across Health and Care Partnerships Engagement with Manchester Business Community

CIPFA / SOLACE Good Governance Elements		Key Sources of Assurance
	Engaging with Citizens and Service Users	Public Consultations Our Manchester Reset Communications to Residents Northwards Tenants Engagement Equality Impact Assessments Complaints Policy and Process
Ethics, Values and Standards	Demonstrating Integrity	Codes of Conduct 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
	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 Equality Impact Assessments Equalities in Business Planning

Appendix Two: Audit Reports Issued 2022/23

Audit Area	Audit Status	Assurance Opinion	Council Impact
Children's' and Education Services			
Divine Mercy Primary School	Final Report	Limited ●	High
Special Educational Needs (SEND) Local Offer	Briefing Note	n/a	High
Schools Financial Value Standards Reporting to DfE 2021/22	Completed	n/a	High
All Saints Newton Heath - financial health check follow up	Final Report	Partially Implemented ●	High
Lily Lane Primary School financial health check follow up	Final Report	Partially Implemented ●	High
St Philips Primary School - financial health check follow up	Final Report	Partially Implemented ●	High
Collyhurst Nursery School and Children's Centre - financial health check follow up	Final Report	Not Implemented ●	High
Martenscroft Nursery and Children's Centre - financial health check follow up	Final Report	Partially Implemented ●	High
Sacred Heart RC Primary School - financial health check follow up	Final Report	Partially Implemented ●	High
St Margaret's C of E Primary School - financial health check follow up	Final Report	Partially Implemented ●	High
St Bernard's Primary School – financial health check follow up	Final Report	Partially Implemented ●	Low
Safer Recruitment in Schools	Final Report	Limited ●	High
Camberwell Park – Safer Recruitment in Schools	Final Report	Limited ●	High
Collyhurst Nursery – Safer Recruitment in Schools	Final Report	Reasonable ●	High
Lancasterian – Safer Recruitment in Schools	Final Report	Limited ●	High
Loreto High School – Safer Recruitment in Schools	Final Report	Reasonable ●	High
St Andrews Primary School – Safer Recruitment in Schools	Final Report	Limited ●	High
St Johns Primary School – Safer Recruitment in Schools	Final Report	Limited ●	High

Audit Area	Audit Status	Assurance Opinion	Council Impact
St Kentigern's Primary School – Safer Recruitment in Schools	Final Report	Limited ●	High
St Peters High School - Safer Recruitment in Schools	Final Report	Reasonable ●	High
St Phillips Primary School – Safer Recruitment in Schools	Final Report	Limited ●	High
St Wilfrid's Primary School –Safer Recruitment in Schools	Final Report	Limited ●	High
Children's Supervisions	Final Report	Reasonable ●	High
Abraham Moss High School Financial Health Check	Final Report	Limited ●	Low
Early Years - Case management & Recording	Final Report	Reasonable ●	High
Church of the Resurrection School Assurance Health check	Final Report	Limited ●	Low
Supporting Families - assurance to GMCA	Final Report	Reasonable ●	Mandatory
Cyber Security in Schools - thematic review	Advice and Guidance	n/a	High
Foster Care - payments system	Draft Report	Limited ●	High
Oswald Road Primary School Assurance Health Check	Draft Report	Limited ●	Low
OFSTED Improvement Plan – Governance	Draft Report	n/a Assurance report	High
Peel Hall Primary School Financial Health Check	Fieldwork Complete	n/a	Low
OFSTED Improvement Plan - Children Disability services	Deferred	n/a	High
Elective Home Education	Deferred	n/a	Medium
Health and Care (Adult Services)			
Adult Social Care: Contract Governance	Final Report	Limited ●	High
Multi Agency Safeguarding Hub	Final Report	Reasonable ●	High
Direct Payments – Assurance	Final Report	Reasonable ●	High
Adults Management Oversight and Supervisions	Final Report	Reasonable ●	High
Adults Care Package Payments	Final Report	Limited ●	Medium

Audit Area	Audit Status	Assurance Opinion	Council Impact
Health and Care Reform	Advice and Guidance	N/A	High
Manchester Service for Independent Living - Adaptations Delivery Model	Final Report	Limited ●	High
Direct Payments – financial reviews	Planning	N/A	High
Adult Services – Quality Assurance Framework	Planning	N/A	High
Performance Reporting Framework	Deferred		
Health and Social Care: Assurance Framework Review	Deferred		
Corporate Core			
Our Town Hall Work Packages and Payments (2nd tranche)	Final Report	Substantial ●	High
Social Value Monitoring	Final Report	Reasonable ●	Medium
Contracts Risk Management	Final Report	Reasonable ●	High
Information Governance Privacy Notices	Final Report	Reasonable ●	Medium
ICT Hardware Asset Management	Final Report	Reasonable ●	High
ICT Vulnerability Management	Final Report	Reasonable ●	High
Vendor Creation and Amendment	Final Report	Limited ●	High
Council Tax, Exemptions and Discounts	Final Report	Reasonable ●	Medium
Estates Planning - Asset Management Plan	Final Report	Reasonable ●	High
Core Financial Systems – lessons learnt from External Audit	Briefing Note	Advice & Guidance	Medium
Public Services Network (PSN) Code of Connection 2022	Briefing Note	Reasonable ●	Medium
Public Services Network (PSN) Code of Connection 2023	Briefing Note	Reasonable ●	Medium
Core Financial Systems – lessons learnt from External Audit	Briefing Note	Advice & Guidance	Medium
Supplier Prompt Payment Compliance	Briefing Note	n/a	Medium
Grant Certification (COVID): Contain Outbreak Management Fund	Complete	Certified ●	Mandatory
Grant Certification (COVID): Test and Trace Support Payments	Complete	Certified ●	Mandatory
Grant Certification (COVID): Protect and Vaccinate	Complete	Certified ●	Mandatory

Audit Area	Audit Status	Assurance Opinion	Council Impact
Grant Certification: Public Sector Decarbonisation Scheme Phase 1	Complete	Certified ●	Mandatory
Grant Certification (EU): Area Based Collaboration in Cities (ABCitiEs)	Complete	Certified ●	Mandatory
Grant Certification (EU): Zero Carbon Cities	Complete	Certified ●	Mandatory
Public Sector Decarbonisation Scheme Phase 1 – Review of Final Claim	Complete	Advice & Guidance	High
Council Tax Energy Rebate Scheme Delivery and Assurance	Complete	Advice & Guidance	Mandatory
Payment Card Industry - Compliance	Complete	Advice & Guidance	High
Debt Recovery and Write Offs – Covid Grants	Complete	Advice & Guidance	Medium
Factory Project: Work Packages	Draft Report	Reasonable ●	High
Climate Change – Action planning	Draft Report	Reasonable ●	High
ICT - Cyber Assurance	Fieldwork	n/a	High
ICT Application Audit – Liquid Logic (was ICT Project Assurance: Flare Replacement)	Fieldwork	n/a	High
Imprest Account Administration	Fieldwork	n/a	Medium
Carbon Reduction in Contracts	Planning	N/A	High
Finance Systems Assurance Mapping	Planning	N/A	Medium
Joiners Movers and Leavers	Deferred		
Neighbourhoods; Growth and Development			
Traded Services - Pest Control	Final Report	Substantial ●	Medium
Youth Services - new service delivery model	Final Report	Substantial ●	Medium
Local Investment Fund	Final Report	Substantial ●	Medium
Housing Operations – Empty Homes and Voids Follow up	Final Report	Partially Implemented ●	Medium
Compliance and Enforcement – Damp and Mould in the Private Rented Sector	Final Report	Reasonable ●	High
Homelessness Rents Team: Review of Core Processes	Final Report	Reasonable ●	High
Disabled Facilities Grant Certification	Complete	Certified ●	Mandatory
Biodiversity Net Gain Grant Certification	Complete	Certified ●	Mandatory

Audit Area	Audit Status	Assurance Opinion	Council Impact
Grant Certification: Highways Local Transport Capital Block Funding (Pothole Fund)	Complete	Certified ●	Mandatory
Traffic Signals Maintenance Funding	Complete	Certified ●	Mandatory
Housing Services – Damp and Mould in former Northwards properties	Briefing Note	Limited ●	High
Building Control – Unauthorised Building Work	Draft Report	Limited ●	Low
Housing Operations - Consumer and Building Safety Regulations	Planning	N/A	High
Project Assurance - Victoria North & Piccadilly Gardens	Deferred		
Housing Services – Day to day voids	Deferred		

Appendix Three: Other Sources of Assurance

The table below is a non-exhaustive list of sources used to inform planning and reporting of Internal Audit assurance and forms part of the annual audit opinion assessment. This is focused on reports and information that evaluates how governance, risk and control arrangements are operating across the Council. Internal Audit consider how they contribute to assurance over governance, risk and control and specially how they link to the Council’s Code of Governance headings as follows:

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

- A1 - Behaving with Integrity
- A2 - Demonstrating Strong Commitment to Ethical Values
- A3 - Respecting the Rule of Law

B. Ensuring openness and comprehensive stakeholder engagement

- B1 - Ensuring Openness
- B2 - Engaging Comprehensively with Institutional Stakeholders
- B3 - Engaging with Individual Citizens and Service Users Effectively

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

- C1 - Defining Outcomes
- C2 - Sustainable Economic, Social and Environmental Benefits

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

- D1 - Determining Interventions
- D2 – Planning Interventions
- D3 - Optimising Achievement of Intended Outcomes

E. Developing the entity’s capacity, including the capability of its leadership and the individuals within it

- E1 - Developing the Organisation’s Capacity
- E2 - Developing the Capability of the Organisation’s Leadership and Other Individuals

F. Managing risks and performance through robust internal control and strong public financial management

Other Assurance	Detail	Code
Children Services, Education and Schools		

Other Assurance	Detail	Code
Children's Services Safeguarding – LADO annual report.	Scrutiny Report November 2022 – Local Authority Designated Officer report; overview and analysis of management of allegations made against adults working with children in paid or voluntary capacity in Manchester.	A1 A3
Adoption Counts Annual Report	Scrutiny Report November 2022 – regarding Adoption Minimum Standards re statutory duty. Provides positive assurance over the performance of 3 rd party partnership with Stockport Council.	A3 B2
Partnership Governance – Children's Board Annual Report 2021/22	Manchester Health and Wellbeing Board – November 2022 - provides an overview of the work undertaken by the Board and highlights the strategic context in which the Board operates, and the progress made against key metrics in the outcomes framework.	B2 C1 C2
Annual report on Special Educational Needs and Disability	Update to February C&YP Scrutiny Committee on work to support children and progress with actions following the Local Area SEND inspection in and ILACs inspections in 2021/22	B3 D3
Mcr Safeguarding Partnership Annual Report 2021/22	Assurance report to C&YP Scrutiny Committee March 2023 covering 2021/22 adult and child safeguarding activity and overview of decisions and actions taken by the partners. The annual report provided assurance over how the MSP provided an integrated approach with partners.	B D F
Adult Services – Health and Care		
Director of Public Health's annual report	Report to Health and Wellbeing Board on the health and wellbeing of the population, highlighting key issues and actions to address.	C D
Submission of Better Care Fund Plan	Assurance that plan has been developed and shared with stakeholders via the Health and Wellbeing Board.	B2 C D
Review and refresh of the Health and Wellbeing Board	Assurance that governance for health and care in the City and the role of the GM ICS have been reviewed and that changes are being implemented to support effectiveness and ensure the Council complies with statutory duties. In February 2023 Executive updated on the Establishment of Manchester Partnership Board as the Locality Board of Manchester as part of these reforms and confirmed its role. This provided assurance over the clarity and agreement of governance arrangements for health and care integration in the City.	B2 D2 G3
Blue Badges – technological improvement	Internal Audit advice and guidance on the controls required in the automation of elements of the Blue Badge system.	F4
Local Authority Test and Learn Report	CQC assessment carried out as part of a 'test and learn' approach providing positive feedback over service culture, improvement programmes and	D3 E1

Other Assurance	Detail	Code
	arrangements with partners; whilst noting remaining challenges with mental health services.	
Health Scrutiny Review of access to health services	Reports to February 2023 Health Scrutiny on provision and access to GP services, dental and community pharmacy services; as well as patient participation access. Special session also held by Committee in the month over access to NHS services in the winter of 2022/23 Assurance provided that the Council is engaged across the local health system and working positively with partners in delivery and oversight of critical health services to Manchester residents.	B2 B3 D3
Core and ICT		
ICT Delivery Board	Deputy Head ARM attends monthly board, and contributes to firming up Terms of Reference, alignment to Technical Design Authority and IT Strategy, in managing IT projects and prioritising BAU activities through Service Now system.	E
Corporate Information Assurance and Risk Governance (CIARG) and Information Security Steering Group	Audit attendance monthly – reviewing agenda items, providing challenge, and involvement through D-SIRO network to help determine Data Strategy, Data Management, and associated policies.	F
Covid Grant – Debt Recovery Group	Lead Auditor convened and chaired group to focus on grants paid in error and agree the approach to take with BEIS. Some of this also links to update provided by the Revenues and Benefits Unit to R&G Scrutiny Committee in March 2023 which also referred to performance in income collection and administration of other schemes in which Internal Audit have been engaged	B1
Procurement and Contracts Training	Contract managers across the Council invited to undertake the Government Commercial Function contract management e learning which is being promoted as a foundation for all contract staff which should lead to improvement in commercial competency and skills.	B2 E and F
Major Contracts Oversight Board	This group was established during the year to help in consolidating assurance over the Council's key contracts. Report presented to R&G Scrutiny Committee in March 2023 provided an update on effectiveness and a Delivery Model Assessment Policy which set out the issues to be considered in deciding on the approach to future major contracts	F
Due Diligence Framework	Launch of the Due Diligence Framework during the year promotes the use of an assurance and risk	F

Other Assurance	Detail	Code
	management tool to formalise expectations overdue diligence processes across the Council.	
Project Boards	<p>Audit presence on Project Boards to provide advice and guidance regards implementation and expected controls at earliest stages.</p> <ul style="list-style-type: none"> • Resident/Business Digital Experience Programme • Replacement Legal Case Management system • Universal Upgrade Programme. 	E
Corporate Core and Council Budget Setting	Assurance provided through review by Scrutiny Committees, oversight by Executive and final approval by full Council. Detailed papers and presentations published on the website and available to the public through ability to attend meetings and webcasts. Scrutiny Committees February 2022 and 2023 and Executive and Council meetings	D2 F
Our Manchester progress update	Executive February 2023 receive update on key areas of progress against the Our Manchester Strategy – Forward to 2025. Assurance over monitoring of progress towards current priorities and in determining future priorities and intended outcomes.	B C D
Standards Committee Annual Reports	Annual reports to Standards Committee in March 2023 and March 2023 confirming the work of the Monitoring Officer during the period to promote and maintain high standards of conduct by Councillors – this contributes to assurance over organisational governance	A1 A2
Neighbourhoods; and Growth and Development		
Consultant's Report – Place Called Home (Red Quadrant)	Homelessness Transformation project to significantly increase the prevention of homelessness, continue our progress to end rough sleeping, reduce the use of temporary accommodation, and deliver Better Outcomes and Better Lives for people and families at risk or who are homeless	C1 D1 F2 F5
New Anti-poverty Strategy. Also, paper on MCC ambitions to become a Living Wage City, and report on the GMCA – GM Good Employment Charter.	<p>There were 4 suggested priorities and actions to be included in the final strategy, which were subject to further refinement with our stakeholders as well as formal consultation:</p> <ul style="list-style-type: none"> • Preventing Poverty • Mitigating Poverty • Pathways Out of Poverty • Good Governance and Effective Delivery. 	D1 D2
Housing Services Improvement Board	<p>Head of Audit and Risk attends this group monthly which was established with a focus on:</p> <ul style="list-style-type: none"> • Creating, overseeing and driving the Housing Services Improvement Plan. 	D E F

Other Assurance	Detail	Code
	<ul style="list-style-type: none"> Delivering to all aspects of the Consumer Standards. Supporting the implementation of the new operating model for Housing Services. Establishing a robust and rigorous assurance framework and practice in line with the new Social Housing Act and Regulatory Framework. 	
Culture Annual Report 2022/23	Assurance provided by Director to Communities and Equalities Scrutiny Committee 7 February 2023. Integrates engagement activity and assessment of the effectiveness and impact of cultural activities and provides assurance over the planning , monitoring and evaluation of activity supporting priorities and objectives.	B C D
Manchester Libraries Strategy Update	Assurance provided to Communities and Equalities Scrutiny Committee 7 February over current performance and the future strategy for libraries	C1 D1
Manchester Sport and Physical Activity Strategy 2022 Annual Update	Assurance provided to Communities and Equalities Scrutiny Committee 7 February over annual progress and an update on strengthened governance arrangements of MCRactive, as well as plans for 2023.	C D
Household Waste and Recycling Campaigns and Engagement	Report to Environment, Climate Change and Neighbourhoods Scrutiny Committee February 2023 provides an update on an engagement programme with residents on the issue of household waste and recycling – this contributes to the Council’s assurance over environmental commitments and cost management. Same meeting received updates on planning policy and climate change and zero carbon engagement.	C2 F
Housing Allocations Policy Evaluation	Report February 2023 Economy and Regeneration Scrutiny Committee provided an overview of an evaluation of the new allocations scheme analyse the scheme’s effectiveness. This provides assurance that changes in policy are being assessed for positive impacts and changes made where necessary to achieve outcomes.	D3
Public Sector Equality Duty (PSED) Annual Report 2022	Assurance over the Council's activities to demonstrate compliance with the Public Sector Equality Duty and published annual report/ Provides assurance that mechanisms in place to assess compliance with the Duty (C&E Scrutiny Committee March 2023).	A2 A3 B2
Our Manchester Voluntary & Community Sector	Report to C&E Scrutiny Committee March 2023 on decisions taken in agreeing funding allocations. Internal Audit were engaged in this process and provided assurance that decisions reflected the design of the scheme. Also assurance that additional	B C D

Other Assurance	Detail	Code
	funding approved to support grassroots organisations demonstrating organisational decision making processes taking feedback into account.	
Manchester Adult Education Service Performance Update	Assurance and to E&R Scrutiny Committee in March 2023 providing information over MAES performance in 2021/22 and the skills challenges in the city.	D2 D3