

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		
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	A3 B2

Other Assurance	Detail	Code
	positive assurance over the performance of 3 rd party partnership with Stockport Council.	
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 arrangements with partners; whilst noting remaining challenges with mental health services.	D3 E1
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	B2 B3 D3

Other Assurance	Detail	Code
	Council is engaged across the local health system and working positively with partners in delivery and oversight of critical health services to Manchester residents.	
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 management tool to formalise expectations overdue diligence processes across the Council.	F
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

Other Assurance	Detail	Code
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.	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: <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	Head of Audit and Risk attends this group monthly which was established with a focus on: <ul style="list-style-type: none"> • Creating, overseeing and driving the Housing Services Improvement Plan. • 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. 	D E F
Culture Annual Report 2022/23	Assurance provided by Director to Communities and Equalities Scrutiny Committee 7 February 2023.	B C D

Other Assurance	Detail	Code
	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.	
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 funding approved to support grassroots organisations demonstrating organisational decision making processes taking feedback into account.	B C D
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