

## Appendix 1: Summaries of Audit Work and Other Sources of Assurance

### A. Children and Education Services

Source	Assurance, Risk or Issue	Assurance
	<p>There are no overdue audit recommendations from our Childrens Services audits with all that have passed their due date confirmed as being fully implemented or superseded.</p> <p>We have received an update on progress in implementing recommendations from our audit of foster care payments which provided positive assurance that work was ongoing to address the recommendations made. No recommendations had yet reached their due date for implementation, but we confirmed that one recommendation had already been fully implemented ahead of schedule. Process maps have now been completed to map the whole payments process across the various teams involved. Work had also progressed in implementing the remaining recommendations with a working group now being in place to oversee implementation of recommendations with representatives from across the teams involved in the various stages of making foster care payments. We plan to complete a full follow up review of the audit early in the 2024/25 audit year.</p>	Substantial
Other Assurance	<p>The fostering service <a href="#">annual report</a> was presented to the Children and Young People Scrutiny Committee in January. This report identifies a number of positives including confirmation that an Ofsted Inspection took place in April 2022 and we were judged to be 'good' with our children in care and children in Private Fostering Arrangements judged to be living in 'safe and secure homes'. In December 2022 Manchester City Council were awarded 'Fostering Friendly' status for our work to support existing foster carers and to promote fostering within our organisation and we have doubled the number of new foster carers approved within the year.</p>	
	<p>The Adoption Counts Annual Report was presented to the Childrens and Young People Scrutiny Committee in January. This provided an update on activity from 1 April 2022 to 31 March 2023 and outlines the progress in planning and placements for children, assessment, and approval of prospective adoptive parents, and in offering adoption support over this period.</p>	
	<p>The Annual Virtual Schools Head Teacher report was presented to the Childrens and Young People Scrutiny Committee in January. This report provided an overview of the work that had been undertaken</p>	

<b>Source</b>	<b>Assurance, Risk or Issue</b>	<b>Assurance</b>
	during 2022-23 to promote the education, employment and training of the Children and Young People overseen by the Manchester Virtual School. This includes Children and Young People in the care of Manchester, Manchester Care Leavers, Previously Looked After Children who attend education settings within Manchester, Children and Young People with a Manchester Social Worker and Young People supported by the Youth Justice Service. Among the differences reported as being made during the year was increasing the overall attendance (93.8% from 92.8%) and reduced the number of suspensions of Children Looked After from 2021-22 and preventing over 50 possible permanent exclusions. Challenges have included the significant increase in the number of young people aged 16 plus entering our care, including unaccompanied young people.	

### **B. Schools**

<b>Source</b>	<b>Assurance, Risk or Issue</b>	<b>Assurance</b>
Audit	A draft report has been issued for our financial health check of Peel Hall Primary School with a limited assurance opinion due to the need to strengthen controls over expenditure, including the need to demonstrate value for money being obtained for higher value purchases. This report has yet to be finalised given changes to management since the audit, with the Wise Owl Trust now providing interim senior leadership support prior to the School joining the Academy Trust from 1 April 2024. We are in the process of engaging with management at the Wise Owl Trust to agree recommendations and satisfactory management responses to help reduce the ongoing exposure to risk.	Limited
	A final report has been issued for our financial health check of St Francis Primary School with a limited assurance opinion due to the number of critical and significant risk recommendations in the report (3 critical, 7 significant). We were pleased to note that management responses confirmed that significant action had been taken since the appointment of a School Business Manager to implement the recommendations we made. The management responses to the report confirmed that ten of the eleven recommendations had been fully implemented. We are in the process of arranging a follow up visit to the School to obtain evidence of recommendation and hopefully sign all of the recommendations off as implemented.	Limited

Source	Assurance, Risk or Issue	Assurance
	<p>A draft report has been issued for our financial health check of St James Primary School with a limited assurance opinion overall. This is mainly due to the financial procedures and Scheme of Delegation not reflecting the School's structure or practice since it federated at the beginning of 2023. Therefore, the financial transactions tested during the audit were not being approved or dealt with in line with agreed policy and delegations. We were also concerned over the lack of quotations for higher value purchases and of up-to-date bank reconciliations. The School has had a period without a School Business Manager and we concluded in the audit report that there is considerable scope for improvement given the new Business Manager who has been recently appointed recognises the areas of focus for improvement.</p>	Limited
	<p>A final report has been issued for our financial health check of Manchester Hospital Schools with a substantial assurance opinion overall. Overall there were strong financial controls with our testing demonstrating good compliance with these controls. Management confirmed in responding to the draft report that all four recommendations made in the report had already been fully implemented following the debrief meeting with the auditor.</p>	Substantial
Other Assurance	<p>We have commissioned Entrust, an education and skills support services business working with schools and academies from over 150 local authority areas, , to complete School Financial Health Checks at 70 schools.. The audit work will be completed by July 2024 with the summaries of individual reports for each school presented to Audit Committee once finalised.</p> <p>We are developing a pack of information to share with all Manchester schools which will include:</p> <ul style="list-style-type: none"> <li>• a summary of strengths and issues we have found in school audits over the last few years and key learning points;</li> <li>• a financial responsibilities document which will highlight the key financial responsibilities (both oversight and delivery roles) for Governors, Head teachers and Business Managers;</li> <li>• a key financial controls self assessment document covering the financial controls we include in the schools financial health check to enable schools to periodically assess their own financial controls. We will recommend that they complete this self assessment if they have not been subject to an internal audit in the last five years and share the results with Governors alongside any actions to address areas of concern.</li> </ul> <p>We plan to issue these by the end of March 2024.</p>	

<b>Source</b>	<b>Assurance, Risk or Issue</b>	<b>Assurance</b>
Other Assurance	An <a href="#">OFSTED inspection summary</a> was presented to the Overview and Scrutiny Ofsted Subgroup in November 2023 and this identified 88.4% of Manchester schools were judged to be good or better, which placed the city fifth out of ten local authorities within Greater Manchester and in line with the average for the north-west and nationally. 89.6% of Manchester primary schools were good or better, placing Manchester sixth out of ten within Greater Manchester, and 82.8% of the city's high schools were good or better, placing Manchester second out of ten at secondary level within Greater Manchester.	

### **C. Adults and Public Health**

<b>Source</b>	<b>Assurance, Risk or Issue</b>	<b>Assurance</b>
Audit	The audit of Direct Payments had been issued as final with agreement from management of actions and timescales for implementation. As previously reported we have provided a limited assurance that arrangements were in place to complete financial reviews of direct payment expenditure.	Limited
	We issued a final report providing a reasonable assurance opinion that there is an effective Quality Assurance Framework in place for Adults Social Services. Our opinion was based on a revised framework that has been developed by the Practice and Learning Development Consultant since our audit fieldwork started rather than the initial framework presented to us at the start of the audit. Our assurance opinion on the original framework presented to us at the start of the audit and how it was operating would have been limited. The reasonable assurance assessment is on the basis that the revised framework will be implemented as set out in plans and that the assurance activity described in the framework becomes embedded in operational activity to provide regular assurance over social work activity. We are confident from discussions with the Practice and Learning Development Consultant and from review of the new framework documentation that arrangements are now in place to ensure this happens.	Reasonable
	We completed a follow up review of our audit of the Adaptations Delivery model and can confirm that three of seven recommendations have been fully implemented. The remaining four will be superseded by the decision to bring responsibility for adaptations back into the Council by September 2024. We share the view that this should help bring consistency to the delivery, management and oversight of adaptations. There were a number of risks raised within our original recommendations that will not be	Partially complete

	<p>fully superseded until the work of the Lead (Housing) Registered Provider is brought back into the Council so we have made a new recommendation in our follow up audit for these remaining risks to be managed by the Working Group which will have responsibility for the transition arrangements.</p> <p>There are also two recommendations relating to the Adult Social Care Contract Governance audit review which are partially implemented. We met with officers to discuss progress and the documentation will be assessed as part of our follow up review in February 2024.</p> <p>We completed a follow up of our adults payments audit and will be issuing a draft report in February. Management took the decision following our audit to undertake a larger redesign of processes that incorporated the recommended actions from our audit. Whilst this has delayed the implementation of the recommendations the new operating model should address them in a sustainable way and position the service for improved long term operations. Significant work has been undertaken but we are only able to consider them partially implemented at this stage.</p>	
Other Assurance	<p>Meetings took place in December 2023 and January 2024 of the Greater Manchester Mental Health NHS foundation Trust: Improvement Plan task and finish group. The group had been set up by the Health Scrutiny Committee at their May 2023 meeting. This group received overall updates on progress in delivering and challenges to delivery of the plan and then received more detailed updates on individual workstreams in the plan. The December meeting received a more detailed update on Patient safety along with Clinical Strategy and professional standards. The Group also approved the terms of reference of the group and work programme. Updates on two further workstreams were received at the January meeting (People and Culture).</p>	

**D. Core: Corporate Services and Chief Executive's**

Source	Assurance, Risk or Issue	Assurance
Audit	<p>Gifts &amp; Hospitality – a draft report has been issued in respect of our findings in this area. We reviewed the extent and quality of procedural guidance available to staff and managers, and compliance with this guidance. We noted a number of issues in record keeping which were attributed to a lack of awareness of expectations in this area. We also noted the potential requirement for further advice and guidance for specific services who are more likely to be actively involved in entertainment, sporting or cultural development. A response to the report recommendations issues is being developed by HROD and Internal Audit will remain involved in its development and delivery during 2024.</p> <p>During the audit there were a number of Heads of Service who, when they realised they were not compliant, took proactive action and asked for Internal Audit support. As well as individual meetings and email advice, we attended a number of Departmental Management Teams to discuss the Code, the Gifts and Hospitality register, and detailed questions on what should be declared.</p>	Limited
	<p>Grant certification – Family Hubs and Start for Life Programme. Initial certification of £668,259 of spend up to the end of September 2023. Further certifications will be required twice a year in respect of spend up to the end of March 2025.</p>	Reasonable
	<p>With regard to recommendation implementation, there are now five recommendations partially implemented. As previously reported, action is not yet complete in respect of a recommendation made in our review of Social Value Monitoring and another regarding Contracts Risk Management. Several recommendations have become due in relation to our audit of imprest accounts, while two of these are not yet fully implemented we are satisfied that considerable progress has been made and anticipate further progress imminently. We also expect imminent completion of actions in relation to our recommendation on Privacy Notices.</p>	Reasonable
Other Assurance	<p>Our contract with a firm that review potential duplicate payments, credits and VAT coding errors continues. Although values of recovery have slowed this is still identifying credits due to the Council so work is ongoing.</p>	
	<p>Internal Audit continue to attend monthly meetings of the Resident and Business Digital Experience Programme. Phase 1 of this programme is planned for delivery in March 2024 and will replace the existing Customer Relationship Management (CRM) system with a more stable and secure system,</p>	

Source	Assurance, Risk or Issue	Assurance
	<p>meeting technical security and stability requirements, and delivering some enhancements to existing process. The programme will then progress to further optimisation and improvement of existing systems.</p> <p>From our engagement with the Board we are satisfied that delivery plans for Phase 1 are robust, include all key required deliverables and are being regularly tracked. At this stage we do not foresee any significant risks that would prevent the delivery dates from being met.</p>	
	<p>Two procurement-related updates were presented to the Resources &amp; Governance Scrutiny Committee in November. The first was an <a href="#">update on new procurement regulations</a>, which will come into effect in late 2024, and the potential impacts on the Council's approach. The Committee discussed this in some depth and noted that the new regulations were less prescriptive, allowing for greater local flexibility. However there were additional requirements to publish information throughout the contract award process, with a new contract management system being introduced to facilitate this.</p> <p>The Committee also considered an update on the <a href="#">social value</a> delivered from the Council's contracting activity. It was noted that Manchester had the highest social value and zero carbon weightings in procurement of any local authority in the country. Work was continuing to embed good practice across the whole Council, develop systems for measurement of social value delivered and ensure related communications were accessible to all. Several case studies were also presented to evidence positive practice in social value delivery.</p>	
	<p>In December the Resources &amp; Governance Scrutiny Committee considered an <a href="#">annual report</a> on property-related work, developments and issues.</p> <p>Key areas included in the report were progress on reviewing surplus property assets, improving data quality within the CPAD system, and the forthcoming insourcing of management of the investment estate, a service currently provided by Jacobs. Updates were provided in relation to some key large/city centre sites, and some agreed developments for residential use. In addition, an update was provided on progress with completion of a large number of fire risk assessments and asbestos surveys.</p> <p>The report notes that the approach to asset valuation has improved, including better joint working with treasury and reduced level of queries from the external auditor. This was specifically cited by the external auditor in their review of the 2020/21 accounts, so it is positive to see assurance over improvement here.</p>	

Source	Assurance, Risk or Issue	Assurance
	<p>Valuations are part of the service to be insourced in 2024 and the service considers there may be further scope for improvement after this time. The report also included updates on progress with delivery of the Family Hubs and Changing Places programmes. We have certified grant spend in relation to both of these, with further required certification anticipated in 2024/25.</p>	
	<p>In December a paper was presented to Resources and Governance Scrutiny Committee outlining the <a href="#">impact of recent market changes on the delivery of the Council's capital programme</a>, and the proposed approach for setting the 2024/25 capital budget. This included information on the levels of debt incurred to finance the programme, and how these were proportionate and affordable in comparison to the Council's size.</p>	
	<p>In November and December, the Resources &amp; Governance Scrutiny Committee considered a number of papers related to the setting of the budget. Firstly, in November a paper was presented outlining the <a href="#">budget setting process</a> and timetable, including further detail specifically in relation to the Corporate Core Directorate. The budget situation remains challenging corporately, a shortfall of £105m is forecast at by 2026/27 with identified plans in place anticipated to reduce this to £49m.</p> <p>In December, an update paper was received outlining the <a href="#">content of the Autumn Statement</a>, and in particular the anticipated effects on residents with lower incomes. The paper was presented very shortly after the Statement was announced, and it was noted that further detail would follow in this area.</p> <p>A further paper was presented specifically in relation to the <a href="#">budget setting for the Housing Revenue Account</a>, and factors considered within this. The Council is required to set a balanced budget over a 30-year timeframe, currently the budget anticipates a £62m deficit over that period and action is required to improve the position. The report notes a required rent increase of 7.7% and a likely increase to communal heating charges in the region of 68%. It also notes a significant further funding requirement to meet the Council's zero carbon commitment across the housing estate by 2038.</p> <p>Also, an update was presented on the <a href="#">setting of Council Tax and Business Rates bases</a> for 2024/25. While the final decision in this area is delegated to the Executive Member and Deputy Chief Executive &amp; City Treasurer, the report provides assurance that the process is compliant with all required regulatory and legal expectations, and that relevant and up-to-date sources of data are included in considerations.</p>	



### E. Growth and Development

Source	Assurance, Risk or Issue	Assurance
Audit	We completed work during the quarter providing assurance over the governance arrangements supporting delivery of the Victoria North project and have issued a draft report. We are awaiting management responses to recommendations ahead of finalising the report. We will report further detail on the findings in Quarter 4.	Reasonable
	Unauthorised Building Work: Follow Up Review - We have met with the responsible officer and whilst we understand that work has commenced to reduce the exposure to risk, there have been challenges within the service affecting progress. We will update and report on progress as part of formal follow up review work planned for February/ March 2024.	Partially complete
	<p>There remain three outstanding audit recommendations in relation to Avro Hollows Tenants Management Organisation audit work which are over 12 months overdue. In accordance with the Management Agreement between the Council and TMO an independent review has been commissioned the focus of which is to:</p> <ul style="list-style-type: none"> <li>a) identify the deficiencies (if any) in the functioning or performance of the Tenant Management Organisation;</li> <li>b) make positive recommendations as to the action and practical steps which the Tenant Management Organisation needs to take and any actions the Council will need to implement; and</li> <li>c) set out the periods within which the Council considers that remedial action should be taken.</li> </ul> <p>Internal Audit remain sighted on this review and the Head of Audit and Risk Management continues to work with the Head of Strategic Housing to seek interim solutions to improve governance of the TMO pending the outcome of the review.</p>	Outstanding
Other Assurance	The Economy and Regeneration Scrutiny Committee received reports during the quarter in relation to the role of Manchester Airport in the economy of the city and an update on the current position with a number of rail schemes and the resulting impact on the city providing assurance that any impacts on the Council and its residents can be fully understood. <a href="#">Manchester Airport Rail Update</a>	

	<p>The Economy and Regeneration Scrutiny Committee and Executive received reports on the final economic strategy which set out how the City would continue to achieve economic growth whilst fulfilling its function as the main driver of prosperity for people living in the City. <a href="#">Economic Strategy</a>.</p>	
	<p>The December Executive considered a report of the Strategic Director (Growth and Development), which provided a high level summary of the second Development Area Business Plan for the Victoria North programme, which was being taken forward by the City Council operating in a Joint Venture Partnership with Far East Consortium (FEC). The Executive noted the content of the report, delegated authority to finalise terms for the disposal of the Council's land interests and authorised the City Solicitor to give effect to recommendations set out in the report <a href="#">Victoria North Development Area Business Plan 2</a> A separate report on the agenda set out a proposal to use Compulsory Purchase Powers to ensure the delivery of the Development Area Business Plan <a href="#">Compulsory Purchase Order Powers</a></p>	
	<p>The November licensing Policy committee agreed a revised Statement of Licensing Policy to set out how the Authority's licensing duties would be carried out, in line with the requirements of the Licensing Act (2003). <a href="#">Revised statement of licensing policy</a></p>	
	<p>The November Environment, Climate Change and Neighbourhoods Scrutiny Committee noted a progress update on delivery of the aspirations and commitments of the Manchester Active Travel Strategy and Investment Plan. <a href="#">Active Travel Strategy</a></p>	

## F. Neighbourhood Services

Source	Assurance, Risk or Issue	Assurance
Audit	Waste and Street Cleansing Contract Performance Management – We provided reasonable assurance over the operation of the Street Cleansing contract performance framework. There were clear roles, responsibilities and expectations defined within contract documents and these were understood by both parties, with robust governance arrangements in place and evidence of good communication between the Council and Contractor. However there were no systems in place to validate the performance reported by the Contractor and we identified some challenges with the current process.	Reasonable
	Repairs and Maintenance Contract (Housing Services) Performance Management and Reporting – We provided limited assurance over the contract and performance monitoring arrangements for the repairs and maintenance contract. We identified areas of strength including key oversight from the Housing Services Senior Management team and operational boards, a positive direction of travel and recent improvements within systems and processes. However, improvements are needed to improve assurance over the integrity, quality and completeness of the data being reported by the Contractor. Other areas requiring attention included unclear roles and responsibilities, over-reliance on performance data supplied by the Contractor, capacity challenges and inadequate IT infrastructure.	Limited
	There are currently two partially implemented audit recommendations at this time from the Review of Fire Risk Assessment Processes audit and a further five which fell due at the end of December 2023. We can confirm that work to reduce the risk exposure has begun and we will assess progress and report our assessment in a follow up report before year end.	Partially complete
Other Assurance	The Housing Improvement Board meets monthly and Internal Audit continue to attend and provide updates of audit activity and key issues to note.	
	The Environment, Climate Change and Neighbourhoods Scrutiny Committee recently received a Performance Report in relation to the Compliance and Enforcement Service during 2022/23. <a href="#">Compliance and Enforcement Services Performance 2022/23</a> . This provided an update on demand for and performance of the service and considered the challenges as a result of changes to legislation, policy and areas of growth that would have an impact on the work carried out by the teams.	
	An annual report on the Highways Condition of the City was presented to the Economy and	

Source	Assurance, Risk or Issue	Assurance
	<p>Regeneration Scrutiny Committee which highlighted performance, key outcomes and successes achieved in 2022/23. This included detail on the total capital expenditure per service area along with case studies describing social value work undertaken. This provides assurance over the performance of the service during the year and methods of communication to ensure ongoing engagement with residents and members. <a href="#">Highways Annual Report 2022/23</a></p>	
	<p>The Environment, Climate Change and Neighbourhoods Scrutiny Committee received a report which described the Neighbourhood Teams' role in engaging residents on Climate Change. Detail was provided over proposed activity to engage, support and activate Manchester residents in local climate change activity and the establishment of a framework for ward level actions and the establishment of monitoring to measure impact. This provides assurance over the engagement of residents in a key area of focus for the Council. <a href="#">Climate Change Engagement with Residents</a></p>	
	<p>The Executive in December agreed to adopt the Homelessness and Rough Sleeping Strategy for Manchester (2024-2027) after consideration of a report of the Strategic Director (Neighbourhoods), the Director of Housing Services and the Assistant Director – Homelessness. This provides assurance there is an agreed plan to respond to homelessness. <a href="#">Homelessness and Rough Sleeping Strategy (2024-2027)</a></p>	
	<p>The December Economy Regeneration Scrutiny Committee noted the findings of a report of the Director of Development and the Strategic Director (Neighbourhoods) which provided the outcomes of the evaluation of the Moss Side, Moston and Old Moat Selective Licensing pilot areas. <a href="#">Evaluation of Selective Licensing areas</a>. The Committee also received a report which identified nine potential areas across six wards that were experiencing issues which met the criteria to justify a Selective Licensing designation in the area. The committee commended the nine areas as well as the consultation plan outlined. <a href="#">Proposal for next phase of selective licensing</a></p>	
	<p>The December Communities and equalities scrutiny committee endorsed a number of recommendations made by the Crime and Antisocial Behaviour Task and Finish Group. These included the Council publishing guidance, encouraging a Manchester standard across housing, Council's Out-of-Hours staff be provided with body camera recording devices <a href="#">Final report of the ASB task group</a></p>	

<b>Source</b>	<b>Assurance, Risk or Issue</b>	<b>Assurance</b>
	The November Economy and regeneration scrutiny committee noted an update report of the Housing Needs Assessment commissioned to inform the development of housing policies in the emerging Local Plan. <a href="#">Housing Needs Assessment</a>	
	The November the Communities and equalities scrutiny committee considered a report of the Strategic Director (Neighbourhoods) and Chair of the Community Safety Partnership which provided an update on the implementation of the Community Safety Strategy 2022-25. <a href="#">Community Safety Strategy</a>	

## G. Counter Fraud and Irregularity

### Corporate Cases

Internal Audit received 8 referrals of potential fraud or irregularity during the period October to December 2023. A summary of the types of allegations, including the 32 cases brought forward from the previous quarter are provided in the table below. Of those listed below 10 were considered whistleblowing allegations and have been handled under the Council's Whistleblowing Policy and Procedures.

No	Type	Focus of Allegation(s)	Status	Conclusion
1	Corporate Employee – Conduct and Behaviour (b/f)	Data Breach	Completed	Unfounded
2	Corporate Employee - Conduct and Behaviour (b/f)	Decision Making	Completed	Partially Founded
3	Corporate Employee – Abuse of Position (b/f)	Recruitment	Completed	Unfounded
4	Schools – Abuse of Position (b/f)	Decision Making	Referred to Education	Unfounded
5	Corporate Employee – Conduct and Behaviour (b/f)	Bullying	Referred to HR	Unfounded
6	Contracting and Procurement - Contractor Conduct and Behaviour (b/f)	Inflated Invoicing	Ongoing	TBC
7	Contracting and Procurement - Contractor Conduct and Behaviour (b/f)	Health & Safety	Completed	Unfounded
8	Corporate Claims – Application Fraud (b/f)	Failure to Disclose	Completed	Unfounded
9	Corporate Employee – Conduct and Behaviour (b/f)	Bribery	Completed	Unfounded
10	Corporate Claims - Application Fraud (b/f)	False Details	Ongoing	TBC
11	Corporate Claims – Application Fraud (b/f)	False details	Completed	Unfounded.
12	Schools - Officer Conduct and Behaviour (b/f)	Bullying, Health & Safety	Referred to Education	TBC
13	Schools – Payment Misdirection (b/f)	Redirection of Funds	Completed	Prevented
14	Schools – Payment Misdirection (b/f)	Redirection of Funds	Completed	Prevented
15	Corporate Claims – Application Fraud (b/f)	False Details	Completed	Unfounded

No	Type	Focus of Allegation(s)	Status	Conclusion
16	Corporate Claims – Payment Misdirection (b/f)	Redirection of Funds	Completed	Prevented
17	Contracting and Procurement - Contractor Conduct and Behaviour (b/f)	Health and Safety	Ongoing	TBC
18	Contracting and Procurement – Contractor Conduct and Behaviour	Professional Conduct	Referred to Contractor	Founded
19	Corporate Employee – Conduct and Behaviour (b/f)	Conflict of Interest	Completed	Founded
20	Third Party Grants (b/f)	Misappropriation of Funds	Ongoing	TBC
21	Contracting and Procurement – Contractor Conduct and Behaviour (b/f)	Inflated Invoicing	Ongoing	TBC
22	Professional Conduct and Behaviour (b/f)	Conflict of Interest	Completed	Founded
23	Corporate Employee - Abuse of Position (b/f)	Decision Making	Referred to Education	TBC
24	Corporate Employee – Abuse of Position (b/f)	Recruitment	Referred to HROD&T	TBC
25	Professional Conduct and Behaviour (b/f)	Social Media	Referred to Legal	Unfounded
26	Contracting and Procurement – Contractor Conduct and Behaviour (b/f)	Professional Conduct	TBC	TBC
27	Schools – Corporate Employee (b/f)	Misappropriation of Funds	Closed	Unfounded
28	Corporate Employee - Conduct and Behaviour (b/f)	Decision Making	TBC	TBC
29	School - Conduct and Behaviour (b/f)	Safeguarding	Referred to Education	TBC
30	School - Cyber (b/f)	Suspicious Email	Completed	Founded
31	School - Cyber (b/f)	Email Hack	Completed	Founded
32	School - Corporate Employee (b/f)	Theft	TBC	TBC
33	Corporate Employee – Conduct and Behaviour (v2)	Data Breach	TBC	TBC
34	Professional Conduct and Behaviour	Misappropriation of Funds	Referred to Legal	TBC
35	Corporate Employee – Conduct and Behaviour	Safeguarding	Referred to HROD&T	TBC

No	Type	Focus Allegation(s) of	Status	Conclusion
36	Contracting and Procurement – Contractor Conduct and Behaviour	Professional Conduct	TBC	TBC
37	Corporate Employee – Conduct and Behaviour	Decision Making	TBC	TBC
38	Contracting and Procurement – Contractor Conduct and Behaviour	Professional Conduct	TBC	TBC
39	Schools – Payment Misdirection	Redirection of Funds	Completed	Recovered £19k the bank
40	Corporate Employee – Conduct and Behaviour	Theft	Completed	Founded

#### Other Cases Reactive

Type	Cased B/F	Received Q3 2023/24	Closed Q3 2023/24	Total C/F	Assurance Assessment
Business Rates	4	0	0	4	These relate to the concerns over eligibility to claim Small Business Rate Relief.
Business Grants – Covid19 with MCC	30	1	3	28	Investigation work is ongoing in relation to these cases by the Counter Fraud Team
Business Grants – Covid19 with GMP	0	0	0	0	
Business Grants – Covid19 with NATIS	15	0	0	15	With NATIS as per Central Government guidance
Business Grants – Covid 19 to be referred to BEIS	8	3	11	0	Investigation work completed. Cases to be written back to BEIS in line with Central Government guidelines
Council Tax Reduction Scheme	159	10	4	165	These relate to fraudulent declarations regarding household composition/financial circumstances or the failure to declare changes in circumstances affecting eligibility for relief.
Housing Tenancy Fraud	84	8	19	73	Allegations regarding illegal subletting of social housing.
<b>Total</b>	<b>301</b>	<b>21</b>	<b>37</b>	<b>285</b>	



**Corporate Proactive Work**

<b>Area</b>	<b>Detail</b>
Counter Fraud Training	On-line counter fraud training was rolled out to maintained schools within Manchester in Quarter 3. To date 64 members of staff from 44 schools have completed the module which helps improve fraud awareness and prevention to officers with financial responsibilities.