Appendix Three: Audit Reports Issued 2023/24

Audit Area	Audit Status	Assurance Opinion	Council Impact
Children's and Education Services			
Brought Forward (BFwd) Ofsted Governance	Final	**Assurance Report**	High
BFwd Early Years Casework management		**Reasonable**	Medium
BFwd Supporting Families Programme		**Reasonable**	Medium
BFwd School of the Resurrection: Financial Health Check		**Limited**	Medium
BFwd Foster Care Payments		**Limited**	Medium
Schools: Financial Value Standard		**Completed Return to DfE**	Medium
Education- Safer Recruitment in Schools- Camberwell Park - Follow Up		**Implemented**	Low
Education- Safer Recruitment in Schools- Collyhurst Nursery School – Follow Up		**Implemented**	Low
Education- Safer Recruitment in Schools- St Andrews C of E Primary School – Follow Up		**Partially Implemented**	Low
Education- Safer Recruitment in Schools- Loreto High School – Follow Up		**Implemented**	Low
Education- Safer Recruitment in Schools- St Peters RC High School – Follow Up		**Partially Implemented**	Low
Education- Safer Recruitment in Schools- St Philips C of E Primary School – Follow Up		**Implemented**	Low
Education- Safer Recruitment in Schools- St Wilfrid's Primary School - Follow Up		**Implemented**	Low
Schools: Safer Recruitment Follow Up – Overall Report		**Partially Implemented**	High
BFwd Oswald Road Primary School: Financial Health Check		**Limited**	Medium
St Francis RC: Financial Health checks		**Limited**	Medium
Manchester Hospital Schools		**Substantial**	Medium
St James Primary School	Draft	Limited	Medium
Manley Park Primary School		Limited	Medium
BFwd Peel Hall Primary School: Financial Health Check		Limited	Medium

Audit Area	Audit Status	Assurance Opinion	Council Impact
Moston Fields Primary School		Limited	Medium
Manchester Primary PRU	Fieldwork	Set at Draft Report	Medium
Schools: Business Management and Financial Controls Assessment			Medium
Schools: Cyber Security			High
Education, Health and Care Plans			High
Manchester Secondary PRU			Medium
Benchill Primary School	Planning		Medium
Rodney House			Medium
St Peter High School			Medium
Moston Lane			Medium
Children's Disability Services			Medium
Early Years and Education System: Data Quality			High
Placement Finding Service	Defer	Defer to 2024/25 Risk Assessment	N/A
Elective Home Education / Alternative Provision			
Schools: Assurance Mapping			
Supporting Families	Cancelled	Certification no longer required	N/A
Health and Care (Adult Services)			
BFwd Adaptations	Final	Limited	Medium
Adults Direct Payments		Limited	High
Adults Quality Assurance		Reasonable	High
Mental Health	Planning	Set at draft report	High
Adults Performance Reporting			Confirmed at Planning
Public Health – integrated care system			
Integrated Heath and Care			
Better Outcomes Better Lives			
Corporate Core			
BFwd Contracts Risk Management	Final	Reasonable	High
BFwd Factory Project: Work Packages		Reasonable	High
ICT Assurance: Public Service Network Code of Connection 2023		Assurance Report	High
Contracts: Our Town Hall Work Management of Post Procurement Cost		Reasonable	High
Financial Systems: Vendor Creation and Amendment Follow Up		Partially Implemented	High

Audit Area	Audit Status	Assurance Opinion	Council Impact
Financial Systems: Imprest Accounts		Limited	Medium
Grant Certification: Net Zero Pioneer		Certified	Mandatory
Grant Certification: Changing Places Fund		Certified	Mandatory
NEW Grant Certification: Family Hubs and Start for Life Programme		Certified	Mandatory
Communications – Translations Service		Advice and Guidance on management of freelance staff	
Workforce: Officer Gifts and Hospitality	Draft	Limited	Medium
Contracts: Adults Contract Governance Follow Up	Fieldwork	Set at Draft Report	Medium
Workforce: Joiners, Movers, Leavers – Contractor ID Badges			Medium
Counter Fraud: National Fraud Initiative			High
Financial Systems – Adults Payments – Amended to Adults Budget Management	Planning		High
Workforce: Recruitment			High
Core Financial Systems – Legal Services			Medium
ICT Assurance: Assurance Mapping			High
Financial Systems: Foster Carer Payments Follow Up			Medium
Financial Systems: Treasury Management	Not Started		Confirmed at Planning
Financial Systems: Spend Analysis			
Financial Systems: Assurance Mapping			
Financial Systems: Parking			
Information Governance: Data Management Policy			
Contracts: Factory Project Assurance	Defer	Defer to 2024/25 Risk Assessment	N/A
Contracts: Zero Carbon			
Contracts: Adult Social Care Providers			

Audit Area	Audit Status	Assurance Opinion	Council Impact
Neighbourhoods			
BFwd Homelessness Rents Team: Review of Core Processes	Final	Reasonable	Medium
Housing Services: Fire Risk Assessment		Limited	High
NEW Grant Certification: Suzanne Lacy Uncertain Futures		Certified	Mandatory
Waste Management Contract		Reasonable	High
NEW Repairs and Maintenance Contract (Housing) Performance Management and Reporting		Limited	High
Homelessness: A Place Called Home – Amended to Homelessness: Commissioning and Contract Management	Fieldwork	Set at Draft Report	Medium
Housing Services: Assurance Framework			High
Housing Services: Complaints	Planning	Set at Draft Report	Confirmed at Planning
Highways: Off Street Parking		Set at Draft Report	Confirmed at Planning
Fire Risk Assessment: Follow Up		Set at Report	High
Highways: Delivery Management	Defer	Defer to 2024/25 Risk Assessment	N/A
Growth and Development			
BFwd Unauthorised Building Work	Final	Limited	Low
BFwd Biodiversity Net Gain Grant Certification		Certified	Mandatory
Disabled Facilities Grant Certification		Certified	Mandatory
Homes Upgrade Grant Certification		Certified	Mandatory
Major Projects Assurance	Draft	Reasonable	High
Unauthorised Building Work: Follow Up Review	Planning	Set at Draft Report	Low
Building Control - Amended to Planning Viability Assessments			Medium
Biodiversity Net Gain Grant	Certification no longer required	Cancelled	N/A

Appendix 4: Basis of Audit Assessment

Level of	Description

Assurance	
The level of assurance is an auditor judgement applied using the following criteria	
Substantial	Sound system of governance, risk management and control. Issues noted do not put the overall strategy / service / system / process objectives at risk. Recommendations will be moderate or minor.
Reasonable	Areas for improvement in the system of governance and control, which may put the strategy / service / system / process objectives at risk. Recommendations will be moderate or a small number of significant priority.
Limited	Significant areas for improvement in important aspects of the systems of governance and control, which put the strategy / service / system / process objectives at risk. Recommendations will be significant and relate to key risks.
No	An absence of effective governance and control is leaving the strategy / service / system / process open to major risk, abuse or error. Critical priority or a number of significant priority actions required.

Priority	Assessment Rationale		
The priority assigned to recommendations is an auditor judgment applied using an assessment of potential risk in terms of impact and likelihood.			
Critical	**Significant**	**Moderate**	**Minor**
Actions < 3 months	Actions < 6 months	Actions < 12 months	Management discretion

- Impact on corporate governance
- Life threatening / multiple serious injuries or prolonged work related stress
- Severe impact on service delivery
- National political or media scrutiny
- Possible criminal or civil action
- Failure of major projects
- SMT required to intervene.
- Statutory intervention triggered.
- Large (25%) impact on costs/income
- Impact on the whole Council.

- Some impact on service governance
- Some risk of minor injuries or workplace stress
- Impact on service efficiency
- Internal or localised external scrutiny
- Procedural non-compliance
- Impact on service projects
- Handled within Service
- No external regulator implications
- Cost impact managed at Service level
- Impact on Service or Team