

**Manchester City Council
Report for Information**

Report to: Audit Committee – 23 April 2024

Subject: Internal Audit Plan 2023/24

Report of: Assistant Director Assurance 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 Assistant Director Assurance and Risk Management 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 2024/25 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 2024/25.

Wards Affected: All

Environmental Impact Assessment - the impact of the issues addressed in this report on achieving the zero-carbon target for the city

The work of the Internal Audit Service is designed to strengthen the Council’s systems of governance, risk management and internal control. Whilst this report and the work of the Service has no direct impact, it contributes to Manchester being a well-managed Council that is well placed to help achieve zero carbon objectives and the outcomes of the OMS.
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Our Manchester Strategy outcomes	Summary of how this report aligns to the OMS
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A thriving and sustainable city: supporting a diverse and distinctive economy that creates jobs and opportunities	The work of the Internal Audit Service is designed to strengthen the Council's systems of governance, risk management and internal control. Whilst this report and the work of the Service has no direct impact, it contributes to Manchester being a well-managed Council that is well placed to help achieve zero carbon objectives and the outcomes of the OMS. Where they align to zero carbon and OMS priorities, individual audits and other assurance work as reported below should contribute to the strength of arrangements in place to achieve positive outcomes.
A highly skilled city: world class and home-grown talent sustaining the city's economic success	
A progressive and equitable city: making a positive contribution by unlocking the potential of our communities	
A liveable and low carbon city: a destination of choice to live, visit, work	
A connected city: world class infrastructure and connectivity to drive growth	

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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 CIPFA Local Government Application Note
- Internal Audit Plan 2023/24 (Audit Committee June 2023)
- Internal Audit Annual Opinion Report 2023/24 (Audit Committee April 2024)
- Internal Audit Assurance Reports (Audit Committee 2023/24)

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 Strategic Management Team (SMT) and the Audit Committee.
- 1.2. The plan for 2024/25 is based on PSIAS and the Internal Audit Strategy. The plan is designed to be flexible and responsive to emerging risks and the assurance and advisory needs of SMT, Executive and Audit Committee.

2. Basis for the Plan

- 2.1. The PSIAS (section 2000) state that the Assistant Director (Assurance and Risk Management), as the Chief Audit Executive, 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 2024/25 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 Assistant Director (Assurance 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.
- 2.4. Following consultation with officers across the Council, audit intelligence and risk horizon scanning, the audit plan has been developed to respond to key assurance requirements across the organisation.
- 2.5. In line with Internal Audit Standards 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 Assistant Director (Assurance and Risk Management) then responsibility for planning, review and reporting passes to the Deputy. In cases where the Assistant Director and Deputy have a conflict (for example risk management) then the Audit and Assurance Manager will report directly to the Accountable Officer for the audit and may opt to utilise independent, external assurance providers for this work.
 - 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 are restricted in auditing schools where they act as a Governor or areas in the Council where a close family member works.

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 2024/25 some of the key context in which the plan has been set includes:
- ambitions of the Our Manchester Strategy, Corporate Plan and Business Plans; for Manchester to be a Thriving and Sustainable; Highly Skilled; Progressive and Equitable; Liveable and Low Carbon; and Connected City.
 - ensuring financial challenges and related budget savings can be met whilst also delivering priorities set out in the Medium-Term Financial Strategy and annual budget reports.
 - ongoing pressure on the costs of Council capital and revenue contracts with an impact on services, projects and partners including the voluntary and community sector; and of course, residents.
 - delivery of major projects including Our Town Hall and a range of ICT enabled programmes including the Resident and Business Digital Experience Programme (RBDXP) and Enterprise Resource Planning (ERP) system replacement.
 - challenges in the external audit environment with increased focus on estimates and valuations and the need to ensure high standards of confidence in financial accountability across the public sector; but that have impacted on the timeliness of the audit of annual accounts.
 - impacts of partnership working including the integrated care system at Greater Manchester level with the Council Chief Executive acting as Place Based Lead for Manchester.
 - supporting children and young people to be healthy and safe and to access high quality education and opportunities across the City.
 - assuring improvement in mental health services, delivery of services for adults and older people and financial resilience of the adult social care system, to help improve the integration and quality of services to residents.
 - continuing to influence and develop housing provision for residents and for our own tenants.
 - using 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.
 - maintaining a high state of alert, awareness and investment in preventative solutions to respond to the risks of data loss, service disruption and cyber-attack.
 - supporting workforce capacity and capability including leadership and management development, performance management and activities to further progress equality, inclusion and diversity across the workforce and in the design and delivery of services and support to residents.

Timeframe for the Plan

- 3.3. The plan sets out the high priority work for the next 12 months and contingency set aside to ensure appropriate ad hoc or unforeseen audit activity can be accommodated, and includes the reviews confirmed to Audit Committee in the annual opinion, as having been deferred for completion in 2023/24.
- 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 2023/24 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 Assistant Director (Assurance and Risk Management) annual opinion. The relative planned split between the types of activity is shown below.

Type of Assurance and Approximate Split		Examples
Audit Opinion Reviews	35%	System Audits. Compliance Audits. Risk Based Audits. Follow Up Audits. Governance and Strategy Audits. Grant Certifications.
Audit Assurance Reviews	15%	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	20%	Resource reserved for ad hoc requests regarding immediate risk or to support any additional schemes that may be required in the year (300 days in 2024/25)
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).

- 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 rounded view of risk 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 at 1 April 2024.
- 4.2. Despite two new appointments and two internal promotions, there remain vacant posts in the audit structure. Three audit posts and the Deputy Head of Service post remain vacant. In the short term we have secured external support for assurance over schools but a sustained approach that may include some redesignation of posts and the development of trainee pathways are being explored.
- 4.3. The current plan of resources to be allocated to the direct management and delivery of Council audit and counter fraud work for 2024/25 in Manchester is around 1,800 days. This is an increase on the 1,500 days planned for 2023/24.
- 4.4. This reflects time set aside to engage in workforce, service and organisational change and improvement, as well as personal and professional development activity. It also reflects 140 days of audit support set aside to support Bolton Council as part of our collaboration between the two services.
- 4.5. To ensure the team is able to be flexible and respond to risks that may emerge in the year an allocation of 300 days of available time has been held back. This will be released on the basis of risk and need during the year, so the plan as attached comprises approximately 1,500 days of proposed activity.

5. Planned Areas of Audit Work

- 5.1. The planned areas of audit activity, after considering the review of the risks and the major changes the Council is facing, are set out in Appendix 1.
- 5.2. The plan shows links to the Council's Corporate Plan Priorities and Corporate Risk Register, which is to be refreshed in June. 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. The audit plan is not designed to cover all corporate plan priorities or corporate risks; or cover them in equal measure. Analysis of the planned areas of coverage demonstrates that there is a breadth of coverage and that a high proportion of focus across the plan contributes to corporate plan priority 7 (Well Managed Council). This is to be expected as the assessment of strategies, governance, systems and processes is integral to almost every audit and assignment. Coverage of priorities 1 and 2 in respect of young people and health cared for people also featured strongly across the plan. Corporate risks 2 (Council finances) and 7 (the achievement of positive health outcomes for adults and children) also score highly in terms of focus.
- 5.4. This is a high-level assessment and individual audits may incorporate a focus on specific risk areas if this is agreed as part of detailed assignment planning but other than risk 9 (economy of the City) every risk is subject to focus of at least one audit this year. Areas that may be subject to less direct audit coverage will be priority areas for the service to assess other sources of assurance so that these can be incorporated in update reporting to SMT and the Audit Committee.

Corporate Plan		#
1	Young People	14
2	Healthy, Cared-for People	11
3	Housing	8
4	Neighbourhoods	8
5	Connections	3
6	Growth Benefits Everyone	1
7	Well-Managed Council	64
8	Zero Carbon Manchester	2

Risk Register		#
1	Resident Finances	2
2	Council Finances	33
3	City Wide Climate Change	1
4	ICT Resilience and Cyber	6
5	Housing	8
6	Workforce	3
7	Adult and Child Health	21
8	Digital and ICT strategy	6
9	Economy of the City	0
10	Council Climate Change Action	2
11	Supply chain	8
12	Safeguarding	3
13	EDI	2
14	Data loss	7

- 5.5. 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:
- 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 including mental health, finance systems and ICT technical assurance.
 - Projects for mapping assurance across complex systems that include financial systems, ICT and schools.
 - Audits of core 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, contracts and payments across a range of services including focus on areas of risk in adults and children's highlighted in audit work in 2023/24.
 - 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.
- 5.6. 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 2024/25 will also reference and reflect the outcomes of other sources of assurance 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 2024/25.

Appendix 1: Audit Plan April 2024-March 2025

Area of Focus	Assurance Title	Impact (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register
Core and Corporate Functions	Core Financial Systems: Assurance Mapping	H	Mapping of assurances over core finance systems, including review of management self-assessment against the CIPFA Financial Management Code	Assurance Review	9	2
	Core Financial Systems: Imprest Accounts – Follow Up	H	Assurance over actions taken in response to the limited assurance report 2023/24	Opinion Audit	4 9	2
	Core Financial Systems: Adults Budget Management (Brought Forward From 2023/24)	H	Assurance over the approach to development of assumptions and estimates in the budget planning process for adults services	Assurance Review	4 9	1 2 7
	Core Financial Systems: Payroll	M	Assurance over systems and processes for making timely, accurate and valid payments	Opinion Audit	9	2
	Core Financial Systems: Additional Payments	M	Assurance over systems and processes for making additional payments outside of the standard / recurring payroll process	Opinion Audit	9	2
	Core Financial Systems: Business Rates	M	Assurance over systems and processes for the determination and recovery of liabilities	Opinion Audit	9	2
	Systems: New finance and HR System	H	Block of audit time to focus on areas to include: <ul style="list-style-type: none"> Governance and Stakeholder Reporting 	Assurance Reviews and Opinion Audits	9	2

Area of Focus	Assurance Title	Impact (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register
			<ul style="list-style-type: none"> Project Management and Reporting Design of Controls Testing and Acceptance 			
	Grant Certifications: Expectation of 10-15 submissions requiring Internal Audit review and approval	Mandatory	Review and validation of grant payment submissions to funders	Certification	9	n/a
	Workforce: Officer Gifts and Hospitality Follow Up	M	Assurance over actions taken in response to the limited assurance report 2023/24	Opinion Audit	9	6
	Workforce – Recruitment (Brought Forward from 2023/24)	H	Systems and processes that support decision making on recruitment decisions.	Opinion Audit	9	6 13
Data, Information and Systems	ICT Assurance: Public Service Network Code of Connection	H	Review and validation of submission	Assurance Review	7 9	4 8 14
	ICT Assurance: Assurance Mapping	H	Risk assessment and mitigation	Assurance Review	7 9	4 8 14
	ICT Assurance: Technical Audit Block Allocation	H	Scope to be determined from update of the audit needs assessment	Opinion Audit	9	4 8 14
	Project Support and Assurance	M	Attendance at project boards and groups to support up-front design of governance and control processes	Advice and Guidance	7 9	4 8 14

Area of Focus	Assurance Title	Impact (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register
Procurement, Commissioning and Contracts	Contracts: Factory Project Assurance (Brought Forward from 2023/24)	H	Post Project Delivery Review	Opinion audit	6 9	2 11
	Contracts: Zero Carbon (completion of audit started in 2023/24)	H	Systems for obtaining and assuring delivery of zero carbon commitments in contracts	Opinion audit	1 9	3 10
	Contracts: Our Town Hall	H	Procurement: award of contracts. Value for money and payments	Opinion audit	9	2 11
	Procurement: Use of Waivers	M	Procurement: award of contracts. Value for money and payments	Opinion audit	9	2
Neighbourhoods	Housing Services: Consumer Regulations Improvement Plan	H	Assurance over the governance and plans to ensure compliance with new consumer regulations.	Opinion audit	5 9	5
	Housing Services: Consumer Regulations Compliance Review	H	Assurance over compliance with a sample new consumer regulations	Opinion audit	5 9	5
	Housing Services Assurance Framework	H	Support in the development of the housing services framework mapping assurance over compliance with legislation and standards	Assurance Review	5 9	5
	Housing Services: Follow Up: Repairs Reporting	H	Assurance over actions taken in response to the limited assurance report 2023/24	Opinion audit	5 9	5
	Housing Services: Building Safety Improvement Work	H	Assurance over arrangements for assuring completion of recommended building safety improvements.	Opinion audit	5 9	5

Area of Focus	Assurance Title	Impact (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register
	Highways: Off Street Parking (completion of audit started in 2023/24)	M	Assurance over arrangements in place to ensure the effective management of off-street car parks.	Opinion audit	6 9	n/a
	Highways: Management of Contractors	H	Assurance over contract management arrangements for the effective delivery of highways schemes.	Opinion audit	7 9	2 11
	Homelessness: Private Rented Sector Review	H	Assurance over controls for the use of private rented sector in reducing homelessness	Opinion audit	5 9	5
Growth and Development	Planning: Biodiversity Net Gain Grant	Mandatory	Certification of project spend	Certification	1 9	10
	Housing: Disabled Facilities Grant	Mandatory	Certification of project spend	Certification	9	7
	Planning – Fees and Timescales	M	Assurance over arrangements to ensure compliance with new planning application fees and timescales.	Opinion audit	5 6 9	5
	Major Projects Assurance	H	Assurance over the governance arrangements supporting delivery of the Eastern Gateway Project	Opinion audit	1 5 6 9	5
	Social Housing Decarbonisation Funding Bid – Lessons Learned	M	Review of the approach taken in relation to the SHDF bid with a focus on lessons learnt	Assurance Review	1 5 9	2 10

Area of Focus	Assurance Title	Impact (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register
	Housing Retrofit Plan	H	Assurance over arrangement for the governance, delivery and reporting of the Retrofit Plan	Opinion audit	1 5 9	2 10
Adults Services	Client Financial Services - Appointeeships	H	Systems and processes for finances managed on behalf of clients in adult social care	Opinion audit	4 9	2 7
	Care Quality Commission Inspection	H	Advice and guidance on the support and challenge group overseeing initial CQC self-assessment. This may inform scope for other audit work.	Advice and Guidance	4 9	7 12
	Asset Management – Safes (Adults and Childrens Services)	M	Arrangements for ensuring service user monies and possessions are safeguarded.	Opinion audit	9	2 12
	Social Care Payments (Adults)	H	Scope to be finalised but likely to focus on whether case management activity supports the timely and accurate payment of suppliers.	Opinion audit	4 9	2 7
	Mental Health	H	Assurance over improvement planning with a focus on the 'Waiting Well Statement of Practice'.	Assurance Review	4 9	7 12
Public Health	Public Health	H	Scope of assurance to be confirmed with new Director in April 2024	To be confirmed	3 4 5 6 8 9	1 7
Children's Services	Supporting Families	M	Management of cases and activities to support funding claims	Certification	3 9	2 7

Area of Focus	Assurance Title	Impact (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register
	Foster Care Payments: Follow-Up	H	Assurance over actions taken in response to the previous limited assurance report	Opinion audit	3 9	2 7
	Safeguarding – Local Authority Designated Officer (LADO)	M	Assurance that delivery is aligned to meet statutory responsibilities, with a focus on request for support / advice	Opinion audit	3 9	7 11
	Social Care Payments (Childrens)	H	Assurance over actions being taken to ensure timely, accurate payments to social care suppliers	Assurance Review	3 9	2 7
	Family Hubs	M	Assurance over systems and processes developed to support delivery of the Family Hubs.	Opinion audit	3 4 9	7
	Elective Home Education / Alternative Provision (Brought Forward from 2023/24)	M	Strategy, systems and processes – scope to be confirmed	Assurance Review	3 9	2 7
	Children’s Services Assurance Mapping	M	Development of assurance framework for reporting of assurances to stakeholders	Assurance Review	3 9	7 12
Children’s Services; Education and Schools	Assurance Mapping	M	Development of model assurance framework for regularised reporting of assurances to stakeholders	Assurance Review	3 9	2 7
	School Financial Health Checks	L	Programme of financial health checks at schools – approximately 70 audits in year	Opinion audit	3 9	2 7

Area of Focus	Assurance Title	Impact (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register
	Schools Financial Value Standard (SFVS)	Mandatory	Completion of SFVS return to the Department for Education	Certification	3 9	2 7
	Virtual School	M	Assurance over systems and processes for the agreement and funding of pupils' Personal Education Plans	Opinion audit	3 9	2 7
	Early Years Inclusion Funding	M	Assurance over arrangements for the distribution of early years inclusion funding	Opinion audit	3 9	2 7
	School Complaints – Thematic Audit	L	Assurance over Schools' arrangements for dealing with complaints.	Opinion audit	3 9	2 7
	School Cyber Security (Brought Forward from 2023/24)	H	Focused follow up with a sample of schools who had highlighted areas for ICT security improvement following self-assessment.	Assurance Review	9	4 7 14
Counter Fraud and Irregularity	Counter Fraud Framework – policy updates, data sharing, review, training and awareness	H	Risk assessment and mitigation	Proactive counter fraud	9	2
	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	9	2
	Fraud and Error Investigations:	H	Risk based investigations into potential fraud and irregularity	Reactive counter fraud	9	2

Area of Focus	Assurance Title	Impact (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register
	<ul style="list-style-type: none"> Whistleblowing and internal referrals NNDR Council Tax Support Housing Tenancy and Right to Buy Covid19 Business Grants (Legacy) Other allegations 					
	Risk and Response	H	Counter Fraud Risk Assessments and training with Directorate Leadership Teams	Proactive counter fraud	9	2
	Proactive Counter Fraud and Error Review	H	Agreement of reviews designed to identify potential fraud or error	Proactive counter fraud	9	2
Other Audit Work	<ul style="list-style-type: none"> Allocation of time for completion of work in progress at year end for completion in April 2024 Allocation of time for follow up of audit recommendations Allocation of time for general advice and guidance, support to working groups etc not identified above 					

Appendix 2: Corporate Plan Themes and Corporate Risks – Next Update for New Risks Planned by end June 2024

1	Zero-carbon Manchester: We must transform Manchester into a zero-carbon city by 2038 by halving our own direct CO2 by 2025, reducing citywide CO2, and improving air quality.		
2	Growth that benefits everyone: We will boost productivity in the city to reduce poverty and create an economy that is inclusive and benefits everyone		
3	Young people: We will support Manchester’s young people to be safe, happy, healthy and successful, and help them to fulfil their potential by giving them the best start in life, with access to good schools, play, leisure and culture		
4	Healthy cared-for people: We will work with partners to enable residents to be healthy and well, and will support those who need it the most to improve their lives – tackling health inequalities across the city.		
5	Housing: We will deliver the right mix of housing so that Mancunians have a choice of good-quality homes that are safe, secure and affordable – including better outcomes for those who are homeless.		
6	Neighbourhoods: We will work with communities to create clean, vibrant and diverse neighbourhoods that everyone can be proud of, and make sure that we deliver services closer to residents.		
7	Connections: We will connect people and places through good quality roads, sustainable transport – boosting greener travel options such as walking and cycling routes – and better digital networks.		
8	Equality: We will deliver on our equality, diversity and inclusion commitments, creating a progressive city that enables our residents and partners to understand our diverse communities, improving their life chances and celebrating diversity.		
9	Well-managed council: We will support our colleagues to be their best and we will make the most of our resources		
Risk Number and Description	HML	Risk Number and Description	HML
1. Finance and cost of living crisis – impact on residents	H	8. Delivery of digital and ICT strategy priorities	M
2. Finance and cost of living crisis – impact on the Council	H	9. Finance and cost of living crisis – impact on businesses and economy of the City	M
3. Delivery of climate change action – Citywide	H	10. Delivery of climate change action – Council	M
4. ICT Resilience and Cyber security	H	11. Failure of key suppliers and supply chain disruption	M
5. Scale and type of housing insufficient to meet demand	H	12. Safeguarding children and vulnerable adults.	M
6. Capability/capacity of workforce	M	13. Equality, Diversity and Inclusion in the design of services and across the workforce	M
7. Health and care outcomes for adults and children	M	14. Serious avoidable data loss	L