Appendix 1 Audits in 2019/20 Internal Audit Plan

The audit plan and areas of proposed focus link to the Corporate Plan 2018-2020 and Corporate Risk Register

Column headings 1-8 refer to the following:

1.   Young People

From day one, support Manchester's children to be safe, happy, healthy and successful, fulfilling their potential, and making sure they attend a school graded good or better

2.   Healthy, Cared for People

Work with partners to enable people to be healthy and well. Support those who need it most, working with them to improve their lives.

3.   Housing

Ensure delivery of the right mix of good quality housing so that Mancunians have a good choice of quality homes

4.   Neighbourhoods

Work with our city's communities to create and maintain clean and vibrant neighbourhoods that Mancunians can be proud of.

5.   Connections

Connect Manchester people and places through good-quality roads, sustainable transport and better digital networks.

6.   Growth that benefits everyone

To support our priorities, we need to continue to promote and drive sustained economic growth and job creation that benefits everyone

7.   Well Managed Council

Support our people to the best and make the most of our resources

8.   Corporate Risk Register (CRR)

Numbers refer to references in CRR as presented to Audit Committee March 2019 and whether high (H), medium (M) or low (L) risk

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
Counter Fraud and Irregularity	Counter Fraud Training and Communication	Proactive	Medium	Programme of training focused on key service areas with fraud risk and key activities to support awareness, accessibility to guidance.							x	
	Corporate Counter Fraud Framework: Strategy & Policies	Proactive	Medium	Refresh of the content of key policies and procedure documents from the counter fraud framework. Clarification and (where appropriate) coordination of counter fraud arrangements across key partnerships in health, housing and with Central Government.							x	
	Proactive Counter Fraud reviews	Proactive and Probity	High	Development and delivery of a series of detective counter fraud reviews focused on key risks with scopes to be finalised but planned to include individual budgets and non domestic rates.			x				x	
	Risk Assessment Assurance Framework for Counter Fraud	Proactive	Medium	Review, confirm and assess the organisational risk and assurance framework to provide assurance over measures in place to deter, prevent, detect and tackle risks of fraud.							x	
	National Fraud Initiative (NFI)	Proactive and Probity	High	Co-ordination and facilitation of the Council's response to the NFI including data collation, review of matches and action to address anomalies. For 2019/20 this includes engagement in a new NFI pilot using HMRC data.			x				x	
	Fraud and Corruption Surveys and Returns	Proactive	Medium	Completion of survey and analysis of results and comparators as part of							x	

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
				CIPFA surveys, under Transparency Code and in returns to Government								
	Annual Fraud Report	Proactive	High	Report to Senior Officers and Audit Committee.							x	
	Reactive - Block	Reactive	High	Block to address referred work and deliver investigations. This includes referrals primarily in respect of: • Corporate fraud, irregularity and error • Housing Tenancy • Right to Buy • Council Tax Reduction fraud.							x	
Corporate Core	Core Financial Systems: Assurance Framework	Assurance: Review	Low	Provision of framework for assurance assessment and assurance map							x	1 (H)
	Annual Governance Statement	Advice and Guidance	Low	Support for the annual review of arrangements supporting the compilation of key governance report.							x	
	Recruitment and Selection	Opinion: System	Medium	Assurance over the application of policy and the retention of associated records supporting decisions made.						x	x	
	Making Tax Digital	Assurance: Review	Medium	Assurance, Advice and Guidance on development which covers range of income and expenditure streams.					x		x	
	Officer Decision Making	Opinion: Compliance	Medium	Consistency and completeness of record keeping in evidencing officer decision making.						x	x	

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
	Capital Strategy - Governance	Opinion: System	High	Consistency and effectiveness of the operation of portfolio boards support delivery of the capital strategy						x	x	D6 (H)
	Core Financial Systems	Opinion: System & Compliance	Mandatory	Delivery of programme of ongoing assurance over the effectiveness of the Council's core financial systems. For 2019/20 to focus on: • Treasury Management • Revenue Budget Setting • Council Tax • Payroll: Continuous Auditing • Income SAP: Continuous Auditing Development							x	1 (H)
	Our Town Hall	Opinion: Risk	High	To provide project assurance and advice and guidance on a risk basis over the Our Town Hall project. This may include risk and financial management; contracts and payments; and social value.						x	x	D7 (M)
	Corporate Core Transformation	Assurance: Review	Medium	To provide assurance, advice and guidance in relation to sample transformation work stream to support delivery of the Core Transformation Programme.							x	D1 (H)
	Workforce Delivery Planning	Opinion: System	Medium	System review of the effectiveness of workforce planning and development across the Council.						x	x	3 (H) D1 (H)
	Grant Certifications	Opinion: Compliance	Mandatory	Certification of grant returns for accuracy and completeness including:						x	x	

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
				• Urbact C-Change (EU funding) • Factory Grants • Carbon Reduction Commitment • GM Pension Fund								
Data, Information and Systems	Social Care System Replacement	Assurance: Review	High	To provide assurance, advice and guidance for the development and implementation of the Liquid Logic system under development for implementation in 2019.		x					x	12 (M)
	ICT Assurance Framework	Assurance: Review	Medium	Review, confirm and assess the organisational framework to provide assurance over ICT activities.					x		x	5 (H) 8 (M) 9 (H)
	User Experience Programme: Asset Management	Opinion: System	Medium	Review of the effectiveness of the ICT asset management as part of end user experience programme					x	x	x	9 (H)
	Digital Experience Programme	Assurance: Developing System	High	Assurance over the approach and development to refresh customer facing ICT services – scope to be confirmed.					x	x	x	9 (H)
	Application Audit: G-Suite	Opinion: System	Medium	Assurance over the local administration of the G-Suite (Google) application.							x	8 (M)
	Cyber Security	Opinion: System	Medium	Assurance over the Council's approach to cyber security							x	8 (M)
	Data Subject Access Requests (DSARs)	Opinion: Compliance	Low	Compliance with legal and local guidance for the processing of Data Subject Access Requests.							x	

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
	Software Licensing	Opinion: Follow Up	Medium	Assess progress to implementation of recommendations.		x						
Adult Services	Adults Improvement Plan Governance and Delivery	Opinion: Governance and Risk	High	Allocation of audits to provide assurance over governance and progress in delivery of adults service improvement plan. This could include performance management framework; panels and decision making; and the quality assurance framework		x					x	11 (M) D13 (H) D14 (H)
	Adults Social Work Casework Compliance	Opinion: Compliance	High	Assurance over arrangements to ensure delivery of case work in line with statutory duties		x						11 (M) D14 (H)
	Integrated Delivery Teams	Assurance: Developing system	High	Assurance over the development of integrated neighbourhood delivery teams in line with expectations and in support of the discharge of statutory duties.		x		x			x	4 (H)x
	Mental Health Panels	Opinion: Risk	High	Effectiveness of mental health panels on approving care packages and spend		x						D13 (H) D14 (H)
	Health and Social Care Assurance Framework	Assurance: Developing system	High	Review, confirm and assess the framework to provide assurance over health and social care – in conjunction and coordination with health internal audit partners.		x					x	4 (H)
	Manchester Health and Care Commissioning (MHCC)	Opinion: Risk	High	Block of audit work to provide assurance over governance and the management of delivery and financial risks. Scope to be developed in collaboration with health auditors.		x					x	4 (H)

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
	Manchester Services for Independent Living (MSIL)	Opinion: System	High	Assurance over management and delivery of equipment and adaptation services to Manchester Citizens.		x					x	
	Deprivation of Liberties	Opinion: Follow Up	High	Follow up audit on progress to implement recommendations to address areas of risk		x						D14 (H)
	Mental Health Case Work	Opinion: Follow Up	High	Follow up audit on progress to implement recommendations to address areas of risk		x						D14 (H)
	Adult Management Supervisions and Oversight	Opinion: Follow Up	High	Follow up audit on progress to implement recommendations to address areas of risk		x						D13 (H) D14 (H)
Children's Services	Adoptions; Policy and Procedure	Opinion: System	High	Assurance over the system for governance and management of adoptions	x							D17 (H)
	Children's Services: Quality Assurance Framework and Safeguarding and Improvement Unit	Opinion: Compliance	High	Assessment of compliance with the QA framework	x							D17 (H)
	Early Help: Delivery	Opinion: Risk	High	Assessment of the Early Help Hubs to include links to the Troubled Families programme.	x							
	Post Ofsted Plan Monitoring	Opinion: Risk	High	Assurance over the embedding of actions in key areas which may include Youth Offending and Ofsted Focus Visit	x							
	Children's Services Supervisions and Management Oversight	Opinion: Follow Up	High	Assessment of progress to address risks identified in the audit 2018/19	x							D17 (H)

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
Education, Skills and Schools	School Audit Assurance	Opinion: System	High	Annual programme of school financial health checks focused on financial systems of governance and control and coordination of the SFVS process.	x							D17 (H)
	Schools Assurance Framework	Assurance: Review	Medium	Review, confirm and assess the organisational framework to provide assurance in respect of governance, risk management and systems of control across schools.	x							D17 (H)
	Schools Quality Assurance Framework	Opinion: System	High	Assurance over the design and operation of the QA framework for schools.	x							D17 (H)
	SATS Quality Assurance Framework	Opinion: Risk	High	Assess the effectiveness of the SATs quality assurance framework.	x							
	Safer Recruitment	Opinion: Compliance	High	Review of Manchester schools' compliance with safer schools recruitment requirements.	x					x	x	
	Free Early Education Entitlement (FEEE)	Opinion: Compliance	High	Assurance over child care providers' compliance with the requirements of the Manchester Early Education Provider Agreement.	x					x	x	
	Special Educational Needs (SEND)	Opinion: Risk	High8	Assurance over the SEND offer based on an assessment of areas of risk and concern. This may include local offer and Educational Health Care Plans (EHC).	x							D17 (H)
Procurement, Contracts and Commissioning (PCC)	Factory Project	Opinion:	High	Assurance over the selection and award of work packages within the development based on assessment of risk and grant certification.						x	x	

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
		Compliance and Governance										
	PCC Assurance Framework	Assurance: Review	High	Review, confirm and assess the organisational framework to provide assurance over procurement, contracts and commissioning activities.						x	x	7 (M)
	Decommissioning Contracts: Leaving Care	Opinion: System	High	Review of the approach taken to decommissioning of the Leaving Care Service contract including support for the transition. To include focus on lessons learned.	x						x	
	Framework agreement: Award and Selection	Opinion: Compliance	High	Assessment of compliance against framework rules in relation to the selection and award of call-off contracts							x	7 (M)
	Contract Management	Assurance: System	High	Block allocation of reviews to provide assurance over fundamental aspects of contract management including contract governance, compliance, cost control and performance management and control for a sample of contracts. To include: • Mental Health • Adult Residential Services • Children's Placements • Leisure	x	x		x		x	x	7 (M)

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
				• Thematic review of performance measures								
	Contracts Spend Review	Opinion: Compliance	High	Financial monitoring and cost control processes in place for the Council's contractual arrangements							x	
	Follow Up on Limited Assurance Opinions	Opinion: Compliance	High	A number of reviews to assess progress in addressing exposure to risk following limited assurance reports issued in 2018/19. This will include: • Contractor whistleblowing • Contractor Insurances • Contract Framework Governance • Taxi Framework • Highways Framework						x	x	
	Public Contracts Regulations	Opinion: Compliance	Medium	Review of compliance with elements of the Public Contracts Regulations.							x	
Growth and Neighbourhoods	Trading Standards	Opinion: System	Medium	Assurance of the effectiveness of the system for management of casework				x		x	x	
	Neighbourhood Investment Fund (NIF)	Opinion: Compliance	Medium	Assurance over compliance with the process for award and monitoring of funding provided by the NIF.				x		x	x	

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
	Casework Management: Flare upgrade	Assurance: Developing System	Medium	Assurance, advice and support over the development of an upgrade to the Flare case management system used across Neighbourhood Services.				x			x	
Strategic Development	Planning Applications	Opinion: System	High	Planning application are considered in line with local and national guidelines				x		x	x	
	Section 106	Assurance: System	High	That S106 planning obligations are met in line with agreements.			x	x		x	x	
	Disabled Facilities Grant	Opinion: Compliance	Mandatory	Mandatory work to certify the spend of the Disabled Facilities Grant		x		x			x	
Highways	Highways Assurance Framework	Assurance: Review	High	Review of the approach to risk assessment and sources of assurance				x	x	x		D6 (H) D12 (M)
	Highways Investment Programme Plan	Assurance: Compliance	High	Assurance that the investment programme is delivered in line with expectations of time, quality and cost.				x	x	x		D6 (H) D12 (M)
	GM Road Activities Permit Scheme (GMRAPs)	Opinion: System	Medium	Assess the adequacy and effectiveness of the GMRAP process.				x	x		x	D12 (M)
	Highway Grant Certifications	Opinion: Compliance	Mandatory	Annual certification of grants compliance based on identified need.							x	
Cross Cutting	Internal Audit assessment of approach and coverage of Strategic priorities	Assurance: Assessment	Medium	To carry out assessment of specific areas of strategic significance and assess approach which may include high level assurance or planned audit work for 2019/20 or 2020/21. Areas of focus include:		x	x	x		x		x

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
				• Approach to Neighbourhoods Delivery Strategy • Highways Service Redesign • Citywide Car Parking Provision • Work and Skills Strategy • Residential Growth Strategy • Modern Slavery – safeguarding in contracts • Homelessness: Strategy and Delivery • Project Management Methodology (Capital)								
Follow Up	Follow-up of audit recommendation implementation											
External Clients	Delivery of Internal Audit services schools, academies and other clients											
Brought forward	Completion of audits and investigations from 2018/19											

Audits assessed for inclusion in audit plan carried forward to 2020/21 planning considerations:

- Child and Adolescent Mental Health Services

- Foster Care Provision

Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8
• Recommissioning / replacement of OneSystem (Children's Services)												
• Youth Offending; Inspection Actions Implementation												
• Waste Disposal Charges												
• EU Exit – Procurement Compliance												
• Use of waivers and extensions in contracts												
• Capital (CAPPS) Framework contractor selection and award												
• Housing – Empty Homes strategy and approach												
• Community heating payments and control												
• Premises licensing and enforcement												
• Highways Projects: Financial Healthchecks												
• Digital Strategy												