

## Appendix 1 Audits in 2020/21 Internal Audit Plan

The audit plan and areas of proposed focus link to the Corporate Plan Priorities (in no particular order) 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. Zero Carbon Manchester**

Lead delivery of the target for Manchester to become a zero carbon city by 2038 at the latest, with the city's future emissions limited to 15 million tonnes of carbon dioxide:

**9. Corporate Risk Register (CRR)**

Numbers refer to references in CRR (prior to March 2020 SMT update) 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	9
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 and workshops.							x		
	Proactive Counter Fraud reviews	Proactive and Probity	High	Development and delivery of a series of detective counter fraud reviews focused			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	9
				on key risks. Proposal to focus on insurance									
	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.			x				x		
	Reactive Counter Fraud Investigations	Reactive	High	Block to address referred work and deliver investigations. This includes referrals primarily in respect of: <ul style="list-style-type: none"> <li>Corporate fraud, irregularity &amp; error</li> <li>Housing Tenancy</li> <li>Right to Buy</li> <li>Council Tax Reduction fraud.</li> </ul>							x		
<b>Corporate Core</b>	Annual Governance Statement / Register of Significant Partnerships	Advice and Guidance	Low	Support for the annual review of arrangements supporting the compilation of key governance report.							x		
	Climate Change - Block	Opinion	High	Programme of work to include: <ul style="list-style-type: none"> <li>Governance arrangements</li> <li>Contracts</li> <li>Key Performance Indicators</li> </ul>				x		x	x	x	
	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: <ul style="list-style-type: none"> <li>Payroll: Continuous Auditing</li> <li>Business Rates Relief</li> <li>Council Tax</li> <li>Income SAP</li> </ul>							x		1 (H)



Area and Allocation	Audit Title	Audit Type	IA Risk Assess	Proposed assurance to be obtained	1	2	3	4	5	6	7	8	9
	GDPR: Remediating Actions from Breaches	Opinion: System	High	Assurance that process for implementation of agreed actions following information breach reports have been appropriately disseminated and acted upon.							x		
<b>Adult Services</b>	Integrated Delivery Teams (MLCO)	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
	MHCC (Block)	Assurance	High	Scope to be determined in joint planning with MHCC health auditors. To consider financial framework compliance or areas where the joint budgets have commissioned changed approach.		x					x		
	MLCO Governance	Assurance: Follow Up	High	Assessment of progress to implementation following a limited assurance opinion report.		x					x		
	Adults Services Health Casework	Opinion: Compliance	High	To provide assurance over casework within Adults Services. Area of focus will be agreed with management in scoping the audit, having reviewed casework for safeguarding during 2019/20.		x					x		
	Mental Health Casework	Opinion: Compliance	High	Assurance over the impact of embedding changes to the system following a limited assurance opinion in 2018/19 and follow up audit in 2019/20. Joint work with health audit.		x					x		
	Homelessness: "Front door arrangements"	Opinion: System	High	Assurance over the "front door" arrangements in place for receiving citizens presenting as homeless.	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	9
	Special Education Needs (SEND)	Opinion: Risk	High	Assurance over the SEND offer. This will include two audits: Local Offer and Educational Health Care Plans (EHC).	x						x		D17 (H)
<b>Procurement, Contracts and Commissioning (PCC)</b>	Factory Project	Opinion: Compliance and Governance	High	To provide project assurance and advice and guidance on a risk basis over Factory projects and grant certification work.						x	x		
	Modern Slavery Prevention in Contracts	Opinion	High	Assurance over modern slavery safeguards in place with a focus on high risk suppliers. To consider the risk stratification process, supplier statements and resulting action should arrangements at supplier be deemed insufficient					x		x		
	Contract Management	Opinion: System	High	Block allocation of reviews to provide assurance over fundamental aspects of contract management including contract governance, cost control and performance management for a sample of contracts. Proposed to include: <ul style="list-style-type: none"> <li>Adults Care Services</li> <li>Children's Placements</li> </ul>	x	x					x	x	7 (M)
	Frameworks: Block	Opinion	Medium	Assurance over selection and award of work from selected Framework Agreements to confirm compliance with framework terms, transparency over decision making and sufficiency of oversight and monitoring arrangements.						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	9
	Supply chains and third party risk: Contract Exit Planning	Opinion: System	High	Assurance over arrangements to consider the ongoing financial resilience of suppliers and panning for exit from third party contracts.							x		
	Use of Contract Extensions and Waivers	Opinion: System	Medium	Assurance over the effectiveness of contract planning, the waiver process and use of contract extensions.							x		
<b>Growth and Development</b>	Disabled Facilities Grant	Opinion: Compliance	Mandatory	Mandatory work to certify the spend of the Disabled Facilities Grant		x		x			x		
	Loans and Grants: Due Diligence	Opinion: Risk	Medium	Assurance over arrangements for approval and monitoring of loans and repayments.							x		
	Governance of Major Housing Developments	Opinion: System	High	Assurance over the governance and decision making arrangements around major housing developments in the City.			x					x	
	Facilities Management Contract Management	Opinion: Systems	Medium	Assurance over arrangements for the management of the security contract							x		
<b>Neighbourhoods</b>	Casework Compliance	Opinion: System	Medium	Assurance over the management and delivery of casework – proposed focus on Anti-Social Behaviour.				x			x		
	Highways Project Assurance	Assurance: Follow Up	Medium	Review of progress to address risk following Highways Assurance review 2019/20					x				
	Highway Grant Certifications	Opinion: Compliance	Mandatory	Annual certification of grants compliance based on identified need.							x		
	Casework Management: Replacement of Flare	Assurance: Developing System	Medium	Assurance, advice and support over the development of a replacement for the Flare case management system used across Neighbourhood Services.				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	9
	GMCA - Growth Deal	Grant Certification	Mandatory	Assurance over grants received and spent					x	x		x	
<b>Cross Cutting</b>	Internal Audit assessment of approach and coverage of strategic priorities (two days assignments)	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 2020/21 or 2021/22. Areas of focus include: <ul style="list-style-type: none"> <li>• Post EU Exit: Supply Chain Contract Risks</li> <li>• Modern Slavery: Strategic Approach</li> <li>• Approach to implementation of the residential growth strategy</li> </ul>		x	x	x		x			
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 2019/20												