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## AUDIT PANEL

**Day:** Tuesday  
**Date:** 23 October 2018  
**Time:** 2.00 pm  
**Place:** Lesser Hall 2 - Dukinfield Town Hall

Item No.	AGENDA	Page No
1.	<b>APOLOGIES FOR ABSENCE</b> To receive any apologies for the meeting from Members of the Panel.	
2.	<b>DECLARATIONS OF INTEREST</b> To receive any declarations of interest from Members of the Panel.	
3.	<b>MINUTES</b> The Minutes of the meeting of the Audit Panel held on 29 May 2018 to be signed by the Chair as a correct record.	1 - 6
4.	<b>RISK MANAGEMENT</b> To consider a report of the Director of Finance.	7 - 32
5.	<b>PROGRESS REPORT ON RISK MANAGEMENT AND AUDIT ACTIVITIES APRIL TO SEPTEMBER 2018</b> To consider a report of the Head of Risk Management and Audit Services.	33 - 62
6.	<b>URGENT ITEMS</b> To consider any additional items the Chair is of the opinion shall be dealt with as a matter of urgency.	

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From: Democratic Services Unit – any further information may be obtained from the reporting officer or from Charlotte Forrest, Senior Democratic Services Officer on 0161 342 2346 or [charlotte.forrest@tameside.gov.uk](mailto:charlotte.forrest@tameside.gov.uk), to whom any apologies for absence should be notified.

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# Agenda Item 3.

## AUDIT PANEL

29 May 2018

**Commenced:** 2.00 pm

**Terminated:** 3.00 pm

**Present:** Councillors Ricci (Chair), Homer (Deputy Chair), Fairfoull, J Fitzpatrick, Peet and Bell

**In Attendance:** Sandra Stewart Director of Governance and Pensions  
Tom Wilkinson Assistant Director of Finance  
Wendy Poole Head of Risk Management and Audit Services

**Apologies for Absence:** Councillors Bailey and Kitchen

### 1. DECLARATIONS OF INTEREST

There were no declarations of interest.

### 2. MINUTES

The Minutes of the proceedings of the meeting of the Audit Panel held on 6 March 2018 were agreed and signed as a correct record.

### 3. REVIEW OF INTERNAL AUDIT 2017/18

The Director of Finance submitted a report, which reviewed the effectiveness of Internal Audit and measured practices and performance of the Internal Audit function with the standards set out in the Public Sector Internal Audit Standard, which contributed to the overall effectiveness of the system of internal control.

It was reported that a Peer Review of Internal Audit had been undertaken by Blackpool Council and Bolton Council during 12–14 March 2018. A report detailing the outcomes of the review was appended and confirmed that Internal Audit conformed to the requirements of the Public Sector Internal Audit Standards. Five recommendations and three additional development areas had been included in the report and had been included in the Quality Assurance and Improvement Plan for 2018/19.

Internal Audit had three key performance indicators and for 2017/18 all targets were either met or exceeded: 93% of the Plan had been completed, 90% of recommendations had been implemented and there had been 100% customer satisfaction.

The report concluded that Internal Audit helped the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The positive comments received from the Peer Review, together with the positive comments from Senior Management Teams / Executive Members, demonstrated that the Council had an adequate and effective Internal Audit function, which contributed to the overall effectiveness of the system of internal control.

**RESOLVED:**  
**That the report be noted.**

#### **4. RISK MANAGEMENT AND AUDIT SERVICE ANNUAL REPORT 2017/18**

The Head of Risk Management and Audit Services submitted a report, which summarised the work performed by the Service Unit and provided assurances as to the adequacy of the Council's system of internal control.

The key achievements of the service unit for 2017/18 were highlighted and included:-

- The Internal Audit function was judged to be compliant with the Public Sector Internal Audit Standards following an External Peer Review in March 2018.
- The implementation rate for audit recommendations was 90%.
- Customer feedback was very positive with continued high levels of satisfaction demonstrated on customer questionnaires.
- Annual reports, plans and regular progress reports presented to Members via the Audit Panel and the Greater Manchester Pension Fund Local Board.
- The Annual Governance Statement was produced in accordance with best practice and agreed timescales and no adverse comments were received from the External Auditors (Grant Thornton).
- The National Anti-Fraud Network delivered its most successful AGM / Summit in London in October 2017, with 249 delegates representing 124 organisations.
- Twenty three fraud cases were investigated during the year.
- A School Bursar was charged with three counts of fraud by abuse of position, and after pleading guilty was sentenced to 9 months imprisonment suspended for 12 months and 180 hours unpaid work for misappropriating £19,000 in monies / equipment belonging to the school.
- NAFN received an excellent inspection report from the Investigatory Powers Commissioners Officer in December 2017 with no recommendations received.

It was explained that the report presented to the Audit Panel in May 2017 provided an overview of the work planned for 2017/18. The plan, as reported during the year, had been revised to ensure that it was aligned to changes in service priorities, risks, directorate structures and resources available.

The full year position of the audit plan by Directorate / Service Area was detailed, which displayed the approved and revised plan for 2017/18, actual days as at 31 March 2018 and the percentage completed. In terms of the overall plan 1,485 actual days were delivered against a revised plan of 1,489.

Examples of the audit work undertaken in each directorate and a summary of the audit opinions issued in relation to system based audit work and also schools for 2017/18, compared to 2016/17 and 2015/16, was provided.

With regard to anti-fraud work, 23 cases had been investigated during the period April 2017 to March 2018 and a table detailing the investigations by fraud type, value, the amount recovered to date and potential annual savings was provided. Seventeen of the cases involved frauds perpetrated against the Council by claimants or third parties. Several of the cases were still being investigated or prepared for prosecution therefore the value of the fraud could change as the case progresses.

In relation to the National Fraud Initiative 2016 data matching exercise, it was reported that the majority of the investigations had been finalised and the results were summarised.

The report further detailed the following:-

- Risk Management and Insurance;
- Performance indicators;

- Quality Assurance and Improvement Programme;
- Independence of Internal Audit; and
- Audit opinion based on results of 2017/18 activity.

The report concluded that reasonable assurance should be taken as arrangements to secure governance, risk management and internal control were suitably designed and effectively applied. It was accepted that the gross risk for the Council had increased in recent years (due to reduced capacity, whilst still having to deliver a significant change programme to meet financial challenges). Controls were in place to mitigate these risks and where improvements had been highlighted, managers had agreed to implement the suggested recommendations. This would aid the management of risk and support the overall control environment.

**RESOLVED:**

**That the report be noted.**

**5. ANNUAL GOVERNANCE REPORT 2017/18**

The Director of Finance submitted a report, which presented the Governance Report that was comprised of the following two elements:-

- The Draft Annual Review against the Code of Corporate Governance for 2017/18; and
- The Draft Annual Governance Statement for 2017/18.

The report explained that the Framework Delivering Good Governance in Local Government published in 2016 set the standard for local authority governance in the UK. The core principles of the framework were outlined.

It was reported that a review had been completed assessing the Council's position against the approved Code of Corporate Governance in order to demonstrate compliance, ongoing developments / improvement and to prepare for the compilation of this year's Annual Governance Statement, which were required by the Accounts and Audit Regulations 2015.

The draft Annual Review for 2016/17 and the draft Annual Governance Statement for 2016/17 were appended to the report. A number of review areas were contained in the improvement plan as follows:-

- Vision Tameside
- Children's Services
- Pension Fund Pooling of Investments
- Health and Safety
- Management of CCTV
- Creditors
- Estates Management
- ICT Disaster Recovery and Business Continuity Planning
- Information Governance

**RESOLVED:**

- (i) **That the draft Annual Review against the Code of Corporate Governance for 2017/18 be approved; and**
- (ii) **That the draft Annual Governance Statement for 2017/18 be approved.**

## 6. RISK MANAGEMENT AND AUDIT SERVICES PLANNED WORK 2018/19

The Head of Risk Management and Audit Services submitted a report, which presented the planned work for the Risk Management and Audit Service for 2018/19. The report set out in detail the work of Internal Audit and presented the Annual Audit Plan for 2018/19, which was appended to the report. It also highlighted the planned work in relation to Counter Fraud / Investigation Work, the Risk Management and Insurance Team and the National Anti-Fraud Network – Data and Intelligence Services.

The Head of Risk Management and Audit Services explained that the Plan was reviewed and revised each year to take into account service and legislative changes, which could result in large shifts in priorities and culminated in the production of the Annual Audit Plan.

It was reported that Audits were prioritised based on an assessment of risk and allocated a numerical risk score, which equated to either 'High, Medium/High, Medium, Low/Medium or Low'. A range of factors were taken into account, which were outlined. The audit management system used held the entire list of all audits to be undertaken and was used as part of the consultation process with Executive Members, Directors, Assistant Directors, Heads of Service and in some cases Service Unit Managers.

The Annual Plan for 2018/19 was appended to the report and had been expanded in response to the recent Peer Review Assessment to cover:-

- Links to the Corporate Plan;
- Links to the Corporate Risk Register;
- Auditable Area;
- Purpose of the Audit;
- Priority;
- Audit Category; and
- Planned Days for 2018/19.

The report provided a summary of the key audits to be undertaken in each Directorate, including those planned for the Greater Manchester Pension Fund. The total days required to deliver the plan were 1,757 days and had been matched to available resources. It was further reported that the Plan would be kept under constant review and regular meetings would be held with Executive Members and the Senior Management Team to ensure that it reflected the key risks for the Council going forward as it continued to change in shape and size to meet the financial challenges placed upon it.

The report also detailed the following:-

- Internal Audit Staffing
- Internal Audit Reporting Process
- Annual Governance Statement
- Internal Audit Charter
- Quality Assurance and Improvement Programme
- Proactive Fraud Work / Irregularity Investigations
- Risk Management and Insurance
- National Anti-Fraud Network - Data and Intelligence Services
- Performance Monitoring
- Member Training

### **RESOLVED:**

- (i) **That the draft Internal Audit Plan for 2018/19 be approved and the planned work for the Risk Management and Insurance Team and the National Anti-Fraud Network Team be noted; and**

- (ii) **That the Quality Assurance and Improvement Programme for 2018/19 be approved.**

## **7. INFORMATION GOVERNANCE REPORT**

The Head of Risk Management and Audit Services submitted a report, which provided an update on the requirements of the General Data Protection Regulations and the new Data Protection Act.

It was reported that the General Data Protection Regulations came into operation from 25 May 2018 and would effectively replace the current EU derived rules in the Data Protection Act 1998. They placed a greater demand on organisations in terms of accountability for their use of personal data, enhanced the existing rights of individuals and strengthened the controls that organisations were required to have in place over the processing of personal data.

The following work had been undertaken to ensure full compliance with both the General Data Protection Regulations and the new Data Protection Act 2018:-

- Creating information asset registers for all service areas, by facilitating workshops with managers to collate data in a template approved by the AGMA Information Governance Group
- Using those registers, to create privacy notices for publication on the public website
- Producing a Record of Processing Activities, which will need to be published on the Council website based on the information asset registers from service areas
- Reviewing the Information Governance Framework documents in line with the new requirements
- Identifying the best training and communications methods to ensure messages and training reach all staff in the most useable and appropriate way
- Producing a Contract Variation letter to be sent to all contractors, suppliers and processors
- The introduction of an Information Governance Newsletter

The key changes were outlined and included the eight principles being reduced to six, breaches of personal data that resulted in a risk to the rights and freedoms of individuals had to be reported to the ICO within 72 hours and fines could be issued for security breaches and where an organisation could not demonstrate compliance with any of the principles. Consent had to be opt-in, a Data Protection Officer must be appointed and the response time for Subject Access Requests response was now 1 month with no fee attached.

Twelve documents had been updated in light of the General Data Protection Regulations and were appended to the report. Articles had been published in Live Wire and in the Chief Executive's Brief and a new mandatory E-Tutorial - General Data Protection Regulations would be rolled out to staff for completion by the end of June. Consideration was being given to delivering Manager Briefings about the key changes in relation to Subject Access Requests, Reporting Information Incidents and dealing with the new rights for Individual.

### **RESOLVED:**

- (i) **That the report be noted; and**  
(ii) **That approval be given to the 12 Information Governance Framework documents that were appended to the report.**

## **8. GMPF STATEMENT OF ACCOUNTS 2017-2018 GOVERNANCE ARRANGEMENTS**

The Assistant Director of Pensions (Local Investments and Property) submitted a report informing Members of the governance arrangements for approval of the accounts for Greater Manchester Pension Fund (GMPF) as part of the accounts of Tameside MBC as administering authority. The report also asked Members to note the key assumptions for estimates used in the accounts.

It was reported that the governance arrangements for approval of the accounts were consistent with last year, when they were brought forward as a consequence of changes to the statutory deadlines for local authorities to produce their accounts, which became mandatory in 2018.

It was explained that the key decision making bodies for the Council were the Audit Panel, which received accounting policy reports for both GMPF and the Council, and the Overview (Audit) Panel, which received the report of the external auditor following the audit of the accounts. The Council retained overall responsibility for the accounts of both and the follow-up on the audit reports received for both, but in practice delegated the responsibility for GMPF to GMPF.

The provisional timetable for approval of the accounts and audit reports by these bodies for 2018/19 was outlined in the report. The plan for the year was for the pre-audit accounts to be signed off by the S151 officer by 31 May 2017 with the external audit commencing thereafter and the process to be completed by 31 July 2017.

The key continuing assumptions used in production of the accounts included accruals basis, fair value for investments, market prices at bid where possible, compliance with accounting standards and best practice for non-listed assets, liabilities in compliance with International Accounting Standard 19 and continued phased implementation of CIPFA's guidance on accounting for management costs in the Local Government Pension Scheme.

**RESOLVED:**

- (i) **That the governance arrangements for approval of GMPF accounts be noted; and**
- (ii) **The assumptions for estimates to be used in the GMPF accounts be noted.**

## **9. GMPF 2017-18 AUDIT PLAN**

Consideration was given to Grant Thornton's External Audit Plan for Greater Manchester Pension Fund (GMPF) for the year ending 31 March 2018. The plan provided an overview of the planned scope and timing of the statutory audit of the Council.

Grant Thornton were required to undertake work to enable them to form and express an opinion on the financial statements that had been prepared by management with the oversight of those charged with governance. The audit plan provided an overview of the planned scope and timing of the statutory audit of GMPF.

The report outlined any significant risks that had been identified, materiality and audit logistics including audit fees.

**RESOLVED:**

**That the external audit plan be noted.**



## **10. URGENT ITEMS**

There were no urgent items.

**CHAIR**



# Agenda Item 4.

<b>Report To:</b>	<b>AUDIT PANEL</b>
<b>Date:</b>	23 October 2018
<b>Reporting Officer:</b>	Kathy Roe – Director of Finance Wendy Poole – Head of Risk Management and Audit Services
<b>Subject:</b>	<b>RISK MANAGEMENT</b>
<b>Report Summary:</b>	This report provides an overview of risk management in Tameside. It presents the revised and updated Risk Management Policy and Strategy and Corporate Risk Register for comment, challenge and approval.
<b>Recommendations:</b>	<ol style="list-style-type: none"><li>1. Members consider and approve the Risk Management Policy and Strategy at <b>(Appendix 1)</b>.</li><li>2. Members consider and approve the Corporate Risk Register at <b>(Appendix 2)</b>.</li></ol>
<b>Links to Corporate Plan:</b>	Managing risks will enable the Council to deliver services safely and in an informed manner to achieve the best possible outcomes for residents.
<b>Policy Implications:</b>	Effective risk management supports the achievement of Council objectives and demonstrates a commitment to high standards of corporate governance.
<b>Financial Implications: (Authorised by the Section 151 Officer)</b>	Effective risk management assists in safeguarding assets, ensuring the best use of resources and the effective delivery of services. It also helps to keep insurance premiums and compensation payments to a minimum.
<b>Legal Implications: (Authorised by the Borough Solicitor)</b>	Demonstrates compliance with the Accounts and Audit Regulations 2015 (Amended 2106) and the Code of Corporate Governance.
<b>Risk Management:</b>	Failure to manage risks will impact on service delivery, the achievement of objectives and the Council's Medium Term Financial Strategy.
<b>Access to Information:</b>	The background papers can be obtained from the author of the report, Wendy Poole, Head of Risk Management and Audit Services by contacting:  Telephone: 0161 342 3846  e-mail: <a href="mailto:wendy.poole@tameside.gov.uk">wendy.poole@tameside.gov.uk</a>

## **1. INTRODUCTION**

- 1.1 This report provides an overview of risk management in Tameside.
- 1.2 It presents the revised and updated Risk Management Policy and Strategy and Corporate Risk Register for comment, challenge and approval.
- 1.3 Risk Management is facilitated by the Risk Management and Audit Service under the direction of the Head of Risk Management and Audit Services. All risks are owned by the members of the Single Leadership Team, with support from Assistant Directors, managers and staff.

## **2. WHAT IS RISK MANAGEMENT?**

- 2.1 Risk Management is the process of identifying risks, evaluating their likelihood and potential impact and determining the most effective methods of controlling them or responding to them. It is a means of maximising opportunities and minimising the costs and disruption to the organisation caused by undesired events.

## **3. DRIVERS FOR RISK MANAGEMENT**

Two of the key drivers for risk management are:-

- 3.1 Accounts and Audit Regulations 2015

PART 2, Section 3 – Responsibility for Internal Control, states at 4(1) that:-

A relevant authority must ensure that it has a sound system of internal control which:-

- (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
- (b) ensures that the financial and operational management of the authority is effective; and
- (c) includes effective arrangements for the management of risk.

- 3.2 Code of Corporate Governance

Principal 4 - Taking informed and transparent decisions which are subject to effective scrutiny and managing risks.

The supporting principal states:-

*“Ensuring that an effective risk management system is in place”.*

The related requirement is to:-

*“Ensure that risk management is embedded into the culture of the authority, with members and managers at all levels recognising that risk management is part of their Risk Management”.*

## **4. THE BENEFITS OF RISK MANAGEMENT**

- 4.1 Effective risk management can deliver a number of tangible and intangible benefits to individual services and to the council as a whole:-

- Improved strategic management
  - Greater ability to deliver against objectives and targets.
- Improved operational management
  - Reduction in interruptions to service delivery;
  - Reduction in managerial time spent dealing with the consequences of a risk event having occurred; and
  - Improved health and safety of those employees and those affected by the Council's undertakings.
- Improved financial management
  - Better informed financial decision making;
  - Enhanced financial control;
  - Reduction in financial costs associated with losses due to service interruption, litigation etc.; and
  - Reduction in insurance premiums.
- Improved customer services
  - Minimal service disruption to customers and a positive external image as a result of all of the above.

## **5. RESPONSIBILITY FOR RISK MANAGEMENT**

- 5.1 The Council recognises that it is the responsibility of all members and employees to have regard for risk in carrying out their duties. If uncontrolled, risk can have a negative impact on resources that could better be directed to front line service provision and to the meeting of the Council's objectives and community needs.
- 5.2 Senior Management (Directors, Assistant Directors and Service Unit Managers) have the responsibility and accountability for managing the risks within their own work areas. Employees have a duty to work safely, avoid unnecessary waste of resources and contribute to risk management initiatives in their own area of activities. The cooperation and commitment of all employees is required to ensure that Council resources are not squandered as a result of uncontrolled risks.
- 5.3 All reports presented to Decision Makers have to consider risks and the reporting templates used have a risk management comment on the front sheet which has to be completed.

## **6. RISK MANAGEMENT POLICY AND STRATEGY**

- 6.1 The Risk Management Policy and Strategy has been reviewed and updated and is attached at **Appendix 1**. The roles and responsibilities have been updated to reflect recent changes to the titles of those involved.
- 6.2 The Policy consists of four sections covering:-
- Definition of Risk Management;
  - Policy statement;
  - Objectives; and
  - Responsibility for Risk Management.
- 6.3 The Strategy consists of eleven sections covering:-
- Introduction;
  - The Benefits of Risk Management;

- The Purpose of the Risk Management Strategy;
  - Roles and Responsibilities;
  - Arrangements for Managing Risks;
  - Monitoring Risks;
  - Training and Communication;
  - Funding for Risk Management Initiatives; and
  - Review of Risk Management Strategy.
- Risk Appetite;
- Risk Maturity;
- Partnerships;
- Insurance Cover;
- Conclusions;
- Appendix A - Roles and Responsibilities;
- Appendix B - Risk Management Guidelines; and
- Appendix C – Risk Management Funding Bid.

## 7. CORPORATE RISK REGISTER

7.1 The Corporate Risk Register is attached at **Appendix 2**.

7.2 The Corporate Risk Register has been updated in conjunction with the Single Leadership Team to ensure that the risks are recorded against the correct Director following the recent changes to the management structure and that it presents an up to date view of the corporate risks facing the Council.

7.3 The following risks detailed in Table 1 have been amended in the register:-

**Table 1 – Risks Updated and Amended**

Ref	Original Risk	Updated Risk – September 2018
2 ↓	Following the liquidation of Carillion on 15 Jan 2018 the building is not completed within time and budget.  Risk Rating: 25	Following the liquidation of Carillion on 15 Jan 2018, the new shared services centre is not completed within time and budget.  Risk Rating: 20
5 ↓	The demolition of TAC and rebuilding of the service centre does not run to time or budget and the specification is not in line with future service delivery plans.  Risk Rating: 16	The specification of the new shared services centre is not in line with future service delivery plans.  Risk Rating: 12
17 ↔	Impact of the recession on Tameside - The economic climate affects Tameside to the detriment of residents and local businesses.  Risk Rating: 12	Tameside is unable to exploit growth opportunities and this has a detriment to residents, local businesses and the borough's future prosperity.  Risk Rating: 12
20 ↔	Failure to open a new secondary school in September 2018.  Risk Rating: 9	Failure to ensure sufficient school places for all school-age children.  Risk Rating: 9

Ref	Original Risk	Updated Risk – September 2018
21 ↑	The property portfolio rationalisation necessary for the delivery of appropriate council wide services is not delivered and consequently savings are not achieved. Risk Rating: 9	The property portfolio rationalisation necessary for the delivery of appropriate council wide services is not delivered and consequently savings are not achieved. Risk Rating: 12
25 ↔	Pension Fund investments do not provide the appropriate/anticipated level of return/income, to support the development of the fund. Risk Rating: 8	Pension Fund investments do not provide the appropriate/anticipated level of assets to meet liabilities. Risk Rating: 8
30 ↑	Increase of illegal dumping of waste on both public and private land within the borough. Risk Rating: 6	Increase of illegal dumping of waste on both public and private land within the borough. Risk Rating: 12

7.4 The following new risks have been added to the risk register:-

- Despite funding for the new Ashton Old Baths Data Centre being approved in Dec 17 delays to the associated phase 3 annex redevelopment means the construction of the new Data Centre in Ashton Old Baths has been delayed. This means that all the Council's key computer systems are still being hosted in Rochdale's Data Centre. There is only a single high speed BT link between Tameside's new Core LAN/WAN network and Rochdale and any failure will result in a loss of access to all systems.  
Risk Rating: 20
- Failure to comply with, or evidence compliance with, the Pension Regulator Code of Practice.  
Risk Rating: 4

7.5 The following risk has been removed from the register:-

- Work on public service reform does not deliver the expected savings and impact on the Community. The internal ability to deliver Public Sector Reform, the savings and transformation agenda is vulnerable to capacity constraints, financial restraints and external policy.  
Risk Rating: 12

7.6 The Corporate Risk Register will be presented to the Single Leadership Team on a regular basis and updates provided to the Audit Panel.

## 8. SERVICE AREA RISK REGISTERS

- 8.1 A detailed review of the risk management process will be undertaken over the coming months to compare our process with best practice including the revised ISO 31000 (2018) for Risk Management, practices across other local authorities and the Tameside and Glossop Clinical Commissioning Group.

**9. RECOMMENDATIONS**

9.1 As stated at the front of the report.

# RISK MANAGEMENT POLICY AND STRATEGY 2018 - 2020

# CONTENTS

Page No.

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## Risk Management Policy

1. Definition of Risk Management	3
2. Policy Statement	3
3. Objectives	3
4. Responsibility for Risk Management	4

## Risk Management Strategy

1. Introduction	5
2. The Benefits of Risk Management	5
3. The purpose of the Risk Management Strategy	6
3.1 Roles and Responsibilities	6
3.2 Arrangement for Managing Risks	6
3.3 Monitoring Risks	7
3.4 Training and Communication	7
3.5 Funding of Risk Management	8
3.6 Review of Risk Management Strategy	8
4. Risk Appetite	9
5. Risk Maturity	9
6. Partnerships	9
7. Insurance Cover	10
8. Conclusion	10
Appendix A - Roles and Responsibilities	11
Appendix B - Risk Management Guidelines	12
Appendix C – Risk Management Funding Bid	14



## **RISK MANAGEMENT POLICY STATEMENT**

### **1. DEFINITION OF RISK MANAGEMENT**

All activities undertaken by an organisation involve risks. Risk management aids decision making by taking account of uncertainty and its effect on achieving objectives and assessing the need for any actions. To control the risks an appropriate risk management process should be in place which requires “applying logical systematic methods for communication and consultation throughout the process; establishing the context; identifying, analysing, evaluating and treating risk associated with any activity, process, function, project, product, service or asset; monitoring and reviewing risk; and recording and reporting the results appropriately”\*.

### **2. POLICY STATEMENT**

The Council recognises that it has a responsibility to reduce and control risks effectively in order to manage its assets and liabilities, protect its employees and community against potential losses, minimise uncertainty in achieving its goals and objectives and maximise the opportunities to achieve its vision.

The Council is aware that risks can never be eliminated fully and it has in place a strategy that provides a structured, systematic and focused approach to managing risk. However, risk management is not about being ‘risk averse’, it is about being ‘risk aware’. Some amount of risk taking is inevitable and necessary if the Council is to achieve its objectives. The Council seeks to capitalise on opportunities and to achieve objectives once those decisions are made. By being ‘risk aware’, the Council is in a better position to avoid threats, take advantage of opportunities and ensure its objectives and goals are realised.

Risk management is an integral part of the Council’s corporate governance arrangements and has been built into the management processes as part of the Authority’s overall framework to deliver continuous improvement.

### **3. OBJECTIVES**

The objectives of the Council’s risk management strategy are to: -

- Increase the likelihood of achieving the council’s vision and strategic objectives;
- Prevent or reduce the potential consequences of events which could have been reasonably foreseen;
- Prevent or reduce events or actions that could damage the reputation of and public confidence in the council;
- Raise awareness of risk management to all members and employees, making it an integral part of their thinking and actions and integrate risk management into the culture of the council and its processes;
- Manage risks in accordance with best practice;
- Anticipate and respond to changing social, economic, environmental and legislative requirements;
- Inform policy and operational decisions by identifying risks and their likely impact and thereby improve use of resources; and
- Raise awareness for the need for risk management.

These objectives will be achieved by: -

- Establishing clear roles, responsibilities and reporting lines within the council for risk management;
- Reporting to SLT providing opportunities for shared learning on risk management across the council;
- Providing risk management training and awareness sessions;
- Incorporating risk management considerations into the Council's management processes e.g. business planning and project management;
- Purchasing insurance for those risks, which cannot be avoided or reduced further, always retaining risk where this is economically attractive;
- Effective communication with, and the active involvement of employees;
- Monitoring arrangements on an ongoing basis; and
- Use of a standard risk register template to support the risk management process.

The Risk Management Strategy details how the above points are managed and implemented with the Council.

#### **4. RESPONSIBILITY FOR RISK MANAGEMENT**

The Council recognises that it is the responsibility of all members and employees to have regard for risk in carrying out their duties. If uncontrolled, risk can result in a drain on resources that could better be directed to front line service provision and to the meeting of the Council's objectives and community needs.

Senior Management (Directors, Assistant Directors and Service Unit Managers) has the responsibility and accountability for managing both corporate risks and the risks within their own service areas. Employees have a duty to work safely, avoid unnecessary waste of resources and contribute to risk management initiatives in their own area of activities. The cooperation and commitment of all employees is required to ensure that Council resources are not squandered as a result of uncontrolled risks.

The Council recognises that any reduction in injury, illness, loss or damage benefits the whole community, by allowing all objectives to be met.

## RISK MANAGEMENT STRATEGY

### 1. INTRODUCTION

The Council provides a wide range of services. It is important that we protect and preserve our assets from loss or damage that may affect our ability to provide the services to the residents of the Borough.

It is the responsibility of everyone to identify, analyse, eliminate and control our exposure to potential risk and to reduce the incidence of losses.

The aim of this Risk Management Strategy is to provide an effective framework whereby, having identified and evaluated its risks, the council can design and implement appropriate measures to reduce the impact of those risks, where it would be cost-effective to do so. The explicit and measured acceptance of residual risk represents the Council's risk appetite; the objective is not to eliminate risk totally from service delivery and central support activities but to manage them.

We realise we cannot eliminate risk totally but we can take action to reduce any adverse impact on service delivery and insured and uninsured losses. To do this we must: -

- Identify all potential areas of loss;
- Calculate the likely impacts of these losses;
- Work out how to remove or control the potential losses; and
- Continually review what we do to make sure our actions are effective.

By undertaking these actions, we can support the efficient achievement of the aims and objectives of the Council.

### 2. THE BENEFITS OF RISK MANAGEMENT

Effective risk management will deliver a number of tangible and intangible benefits to individual services and to the Council as a whole: -

- **Improved strategic management**
  - Greater ability to deliver against objectives and targets
- **Improved operational management**
  - Reduction in interruptions to service delivery
  - Reduction in managerial time spent dealing with the consequences of a risk event having occurred
  - Improved health and safety of those employees and those affected by the Council's undertakings
- **Improved financial management**
  - Better informed financial decision making
  - Enhanced financial control
  - Reduction in financial costs associated with losses due to service interruption, compensation payments and litigation etc.
  - Reduction in insurance premiums
- **Improved customer services**
  - Minimal service disruption to customers and a positive external image as a result of all of the above.

### 3. THE PURPOSE OF THE RISK MANAGEMENT STRATEGY

The purpose of the strategy is to ensure a consistent and structured approach to risk management across the whole Council and that the objectives identified in the Risk Management Policy are achieved. This will be delivered by: -

#### 3.1 Roles and Responsibilities

Identifying and allocating roles and responsibilities for Risk Management is essential if the strategy is to be developed, implemented, embedded and reviewed effectively. All roles are outlined in Appendix A, however, the key roles involved in directing and leading the risk management process to ensure that it is fully embedded in the culture of the Council are detailed below: -

- **Deputy Executive Leader** as part of his Portfolio he has the responsibility to lead, monitor, have oversight and where necessary to take decisions about policy/strategy and provision of corporate finance functions including Internal Audit, Risk Management and Insurance.
- **The Audit Panel** considers the effectiveness of the authority's risk management arrangements, the control environment and associated anti-fraud, bribery and corruption arrangements. It also seeks assurances that action is being taken on risk related issues identified by auditors and inspectors.
- **The Director of Finance and the Assistant Director of Finance** supported by the Head of Risk Management and Audit Services will ensure that all managers are aware of their responsibility for Risk Management, by regularly attending the Single Leadership Team to provide updates on new risk exposures and changes to the risk management process to ensure we keep pace with recommended best practice.
- **The Single Leadership Team** will consider risk management on a regular basis, ensuring that information and shared learning is disseminated within their service areas and requesting risk presentations from managers responsible for managing the corporate risks.
- **The Head of Risk Management and Audit Services** will be responsible for the coordination of advice and support including the identification of training requirements.

#### 3.2 Arrangements for Managing Risks

To manage risks effectively, they need to be systematically identified, analysed, controlled and monitored.

The Risk Management Guidelines including the Risk Register Template are detailed in Appendix B.

The Template is versatile and can be used to record risks at many levels:

- Corporate;
- Directorate/Assistant Director;
- Service Unit; or
- Projects.

The information detailed in the risk register is detailed below:-

- Risk Description;
- Description of Impact (Consequence);
- Controls in place to Mitigate Risk;
- Evaluation of Controls;

- Impact;
- Likelihood;
- Risk Rating;
- Risk Owner;
- Proposed Actions (Including resulting benefits and cost);
- Responsible Officer; and
- Target Date for Proposed Action.

Managers have the freedom to enter their business specific risks, no prescribed operational risks have been provided for evaluation.

It is the responsibility of all managers to enter their risks into the risk register template and regularly review and update them. Corporate risks will be recorded and updated by the Risk Management and Audit Service under the direction of the Single Leadership Team.

### 3.3 Monitoring Risks

Progress in managing risks will be monitored and reported on by the following: -

- **Risk Management and Audit**  
The risks recorded in the Risk Register Templates will be reviewed and challenged at least annually to ensure that risks have been captured in relation to the specific service area or unit and also to identify any potential areas, which require support or training.
- **Single Leadership Team**  
The Single Leadership Team will receive quarterly reports on the corporate risk register and any significant operational/service risks and call managers to account to challenge and learn from risk management experience across the council.
- **Audit Panel**  
The Audit Panel receives regular progress reports from the Head of Risk Management and Audit Services providing an update for members on risk management activities to enable them to challenge the risk management process in place in order to ensure that risks are being properly managed across the Council.

Internal Audit will carry out reviews of the Council's risk management arrangements to provide independent assurance as to their effectiveness. In view of the Head of Risk Management and Audit Services key role in risk management, the audit will either be undertaken under the auspices of the Assistant Director of Finance or via a peer review from another GM local authority.

Internal Audit has adopted a risk based approach and is therefore giving assurance that risks are being identified, assessed and managed constantly throughout the year whilst delivering the Annual Audit Plan.

The Head of Risk Management and Audit Services reviews the Corporate Risk Register as part of the audit planning process to ensure that the corporate risks are used to inform the Internal Audit Plan.

### 3.4 Training and Communication

Training in risk management methodology and techniques will be provided to those officers with direct responsibility for and involvement in leading and directing the risk management process across the Council, i.e. representatives from: -

- Risk Management and Insurance;

- Internal Audit; and
- Single Leadership Team

Risk Management training will be provided for all managers/officers responsible for managing risks via risk workshops and/or by one to one support sessions to further embed the risk management process.

The Risk Management and Audit Service will also provide advice and support to managers, for specific projects or undertakings to ensure the management of risks and discuss any implications for insurance cover as some policies have specific requirements that have to be adhered to.

Training in relation to risk management is also delivered corporately and in service areas, examples of these courses are: -

- Managing Safely;
- Working Safely;
- Moving and Handling Course (Adult Services);
- Food Hygiene and Infection Control (Adult Services); and
- Stress Management.

Risk awareness is a built in part of the audit process as all audits are undertaken on a risk basis and therefore the management of risks is a continual process.

Risk Management awareness sessions will be provided for all members and in particular the members of the Audit Panel in consultation with Training and Organisational Development.

### **3.5 Funding of Risk Management**

The funding of risk management will be from existing budgets. However, a Risk Management Fund has accumulated from contributions from our insurers. This is monitored and controlled by the Head of Risk Management and Audit Services.

All applications for funding should be submitted to the Head of Risk Management and Audit for consideration using the form attached at Appendix C.

Funding bids up to the value of £20,000 can be approved by the Head of Risk Management and Audit in consultation with the appropriate Finance Business Partner.

Funding bids over £20,000 will be referred to the Assistant Director of Finance for consideration and approval.

The criteria used to assess a funding bid are as follows: -

- The Fund only provides financial assistance, where there is evidence of a financial commitment from the Service Unit involved;
- Must mitigate the risk; and/or
- Enhance internal Control

Full financial support will only be considered in exceptional circumstances.

### **3.6 Review of Risk Management Strategy**

This strategy will be reviewed biennially to ensure that it is still relevant and meets the requirements of the Council, its staffing structures and services and takes into account the dynamic nature of risk management.

## 4. RISK APPETITE

Risk appetite can be defined as “the amount and type of risk that an organisation is prepared to seek, accept or tolerate”.

Generally organisational attitudes to risk, including public sector organisations, can be said to range across a spectrum of attitudes and appetites, ranging from:-

- Low Risk/Risk Averse - here there is avoidance of any form of risk and uncertainty as a key organisational objective;
- Medium Risk/Cautious - here the organisation’s preference is for safe delivery options that have a low degree of inherent risk); and
- High Risk/Risk-Seeking - the organisation is innovative and chooses service delivery options offering higher customer satisfaction/quality despite greater inherent risk in these activities.

It is important to note that risk appetites may often vary across different types of risk at different times, and may even vary across directorates in these terms and that an organisation’s overall risk appetite is often a composite or aggregate of these different risk appetites.

The current position for the Council is **Medium Risk/Cautious**.

## 5. RISK MATURITY

The effectiveness of the Council’s risk management system, in identifying and managing the principal business risks, can be assessed against the five levels of risk maturity. These are as follows.

- Risk Naïve - No formal approach developed for risk management;
- Risk Aware - Scattered silo based approach to risk management;
- Risk Defined - Strategy and policies in place and communicated. Risk appetite defined;
- Risk Managed - Enterprise wide approach to risk management developed and communicated; and
- Risk Enabled - Risk management and internal control fully embedded in the operations.

The current position for the Council is **Risk Managed**.

## 6. PARTNERSHIPS

Working in partnership usually means that organisations will commit some level of resources, which may be significant, in terms of officer time or direct financial funding to develop and subsequently deliver the desired outcome.

Due to this level of commitment partnerships need to carefully consider the allocation of risks and ensure that these are duly recorded in case of future challenge. The Risk Register Template can be adopted for this purpose.

By using an identified Risk Management Strategy within a partnership, this will allow the risks of the organisation to be mitigated as much as possible and support the objectives of the partnership towards a successful outcome.

## **7. INSURANCE COVER**

The Risk Management and Audit Service procure insurance cover on behalf of the Council to allow the transfer of certain risks. Consultation takes place annually at the renewal stage with appropriate service area officers to ensure that the covers required are still relevant and that asset valuations included in the schedules are kept up to date and remain appropriate.

Advice and guidance is provided to managers/officers as and when required in relation to insurance risk transfer.

## **8. CONCLUSION**

Risk management is an important aspect to the effective overall management of the Council. It can benefit the achievement of objectives, whilst protecting the Council and community against preventable hazards.

In addition to offering cost savings it can also encourage innovation with undertakings on the basis that risks are identified and are reduced to acceptable levels, to ensure positive outcomes can be achieved.

Many of the skills and resources needed to manage risk effectively already exist within the Council. This strategy offers a more structured approach, to assist with the process and support the application of the risk management methodology.



# APPENDIX A

## ROLES AND RESPONSIBILITIES

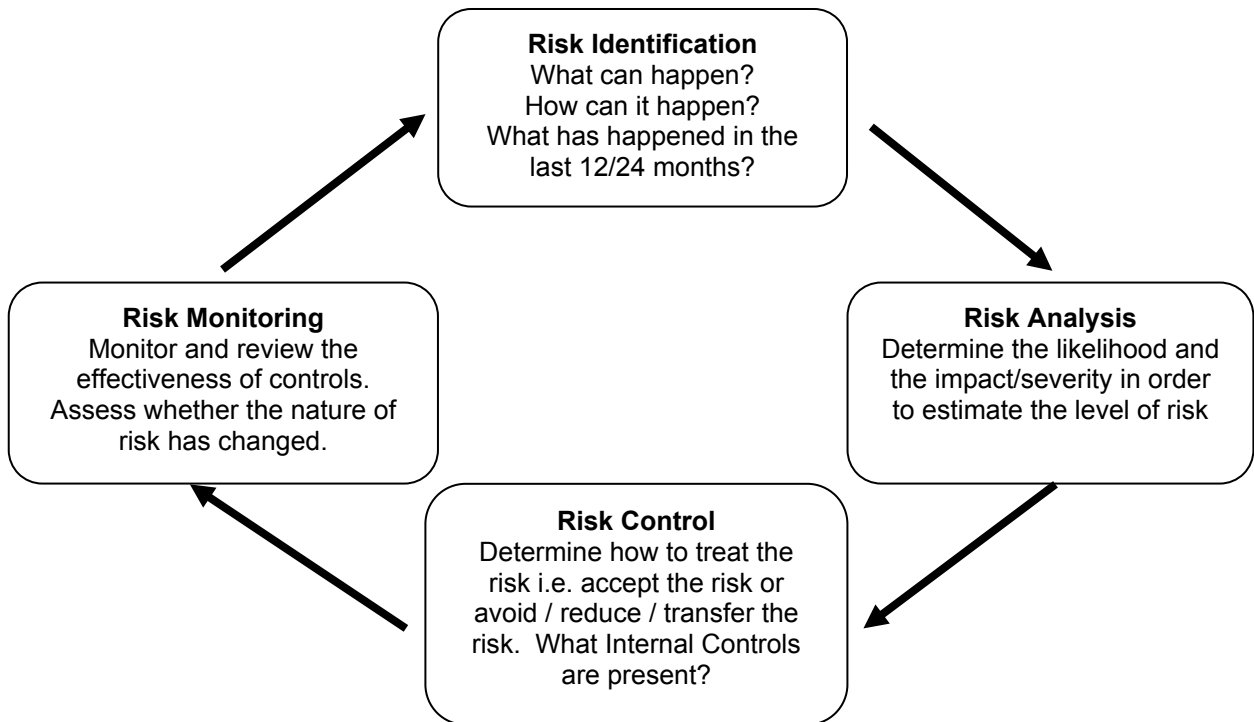
Group	Role
<b>Strategic Decision Makers e.g. Elected Members</b>	To oversee the effective management of risk by officers of the organisation.
<b>Single Leadership Team</b>	To ensure that the organisation manages risk effectively through the development of a comprehensive corporate strategy and consider corporate risks affecting the organisation.
<b>Head of Risk Management and Audit Services and other central support services</b>	To support the organisation and its service areas in the effective development and implementation of risk management practices.
<b>Internal Audit</b>	Review and audit of the risk management strategy and systematic review of internal control systems.
<b>Single Leadership Team/ Senior Management Group</b>	<p>To share experience on risk, risk management and strategy implementation across the organisation. To monitor and review risk registers.</p> <p>To ensure that risk is managed effectively in each service area within the agreed corporate strategy.</p>
<b>Service Unit Managers</b>	To manage risk effectively in their particular service areas and to report on how hazards and risks have been managed to the Single Leadership Team.
<b>Employees</b>	To manage risk effectively in their jobs and report hazards/risks to their Service Unit Manager(s).

## RISK MANAGEMENT GUIDELINES

### 1 RISK MANAGEMENT CYCLE

1.1 The 4 stages in the risk management cycle are illustrated in the diagram below:

**The Risk Management Lifecycle**



### 2 RISK REGISTERS

2.1 A risk register template has been developed in Excel for completion and it is attached below.



Risk Register  
Template 2.xlsx

2.2 The Risk Register requires the following details:-

- Risk Description;
- Description of Impact;
- Controls in Place to Mitigate Risks;
- Evaluation of Controls (Drop Down Box – see 2.3 below);
- Impact Score (Drop Down Box – see 2.3 below);
- Likelihood Score (Drop Down box – see 2.3 below);
- Risk Rating (Formatted cell to calculate and highlight risk category see 6.4 below);
- Risk Owner;
- **Proposed Actions (Include resulting benefit and costs);**
- **Responsible Officer; and**

- **Target Date for Proposed Action.**

The **purple bullet points** only need to be completed if the controls are judged to be ineffective or the risk rating is high.

2.3 The Drop-Down Box contents are as follows:-

Evaluation of Controls	Impact	Likelihood
Ineffective	1	1
Partially Effective	2	2
Effective	3	3
	4	4
	5	5

2.4 The risk rating is arrived at by multiplying the impact score by the likelihood score. The cell within the spreadsheet is formatted so that the cell will be colour coded as shown below. **Both scores are evaluated with the control in place.**

		IMPACT					
		Insignificant 1	Minor 2	Medium 3	Major 4	Major Disaster 5	
LIKELIHOOD	Almost Certain	5	5	10	15	20	25
	Very Likely	4	4	8	12	16	20
	Likely	3	3	6	9	12	15
	Unlikely	2	2	4	6	8	10
	Very Low	1	1	2	3	4	5

2.5 Further guidance is built into the spreadsheet that explains in more detail the content for each cell (Tab 2) and how to assess and determine which score to assign to both the impact and likelihood.

2.6 A copy of all Risk Register needs to be emailed to Danielle Cunningham-Hobbs at [d.cunningham-hobbs@tameside.gov.uk](mailto:d.cunningham-hobbs@tameside.gov.uk) so that a central depository can be maintained.

2.7 Risk Registers need to be regularly reviewed once completed to ensure they are still relevant and to capture any changes to the controls in place. Where proposed actions are identified to further mitigate a risk these need to be monitored more closely to ensure the desired outcome is achieved. Risk registers relating to specific projects (including service redesigns) need to be revisited on a regular basis to ensure that the risks are managed.

### 3 SUPPORT AVAILABLE

3.1 Support and further guidance on any aspect of risk management is available from the Risk Management and Audit Service for any managers who need assistance in producing their risk registers.

3.2 Support can be tailored to meet the specific needs of individual services, teams and managers. To discuss your requirements please contact Wendy Poole at [wendy.poole@tameside.gov.uk](mailto:wendy.poole@tameside.gov.uk) or on ext. 3846.

# APPENDIX C

## RISK MANAGEMENT FUNDING BID

<b>Service Area:</b>	
<b>Key Contact:</b>	
<b>Tel. Number:</b>	
<b>Location:</b>	
<b>Date:</b>	

<b>Business Case:</b> Needs to cover: <ul style="list-style-type: none"><li>• Aims</li><li>• Scope</li><li>• Target Problem</li><li>• Benefits and Savings</li><li>• Monitoring</li><li>• Evaluation</li></ul>	
<b>Funding Bid Amount:</b>	
<b>Funding provided from Cost Centre Budget:</b>	

<b>Assistant Director Signature:</b>	
<b>Date:</b>	

<b>Approved By:</b>	
<b>Date:</b>	

Approval up to £20,000 – Head of Risk Management and Audit/finance Business Partner  
Approval over £20,000 – Assistant Director of Finance

Corporate Risk Register - Update September 2018

No.	Risk Description	Description of Impact	Controls in Place to Mitigate Risk	Evaluation of Controls	Impact score	Likelihood score	Risk Rating (Impact x Likelihood)	Direction of Travel	Risk Owner (Executive Director)	Responsible AED/SUM	Proposed Actions - include resulting benefit and costs	Responsible Officer	Target Date for Proposed Action
1	The supporting ICT provision for Council services is not resilient, it does not keep pace with organisational priorities and change and does not assure the basic requirements in terms of operational functionality and data security. Major ICT failure or lack of system integrity - Loss of all ICT systems due to an incident which affects the server room/data centre or system failure isolated to a specific system.	Loss or disruption of services internally and to the community. Loss or corruption of data, which could generate financial implication for reconstitution or additional staff hours to re-establish backups. Whilst systems not functioning fully it provides an opportunity for malicious or criminal abuse of data or systems. Reduction in morale by staff due to inability to carry out role effectively. Reputational damage with the Community as unable to deliver services as required.	Security policy and procedures, physical secure data centre with regular access review, managed, resilient and secure network infrastructure, back up and restore systems, appropriately experienced and qualified technical staff. Work on a new purpose built Data Centre in Ashton Old Baths is underway. The facility will co-locate Council and NHS systems. A DR facility in the hospital Data Centre is also under way. Work is also underway to put in place a new high speed high resilience network based on the Councils dark fibre infrastructure. As part of the transition from the current Update LAN/WAN service to the new network the support and management of LAN/WAN security will be taken back in-house. As part of this project all the council cyber security and resilient hardware and software is being updated.	Effective	5	4	20	↔	Kathy Roe	Tim Rainey	The provision of ICT is being reviewed as part of the transition to the ICO with the Hospital and the CCG. A Cyber Security Audit is underway in partnership with Salford Computer Audit Services.	Tim Rainey Nicola Smith Julie Hayes	Ongoing
2	Following the liquidation of Carillion on Jan 15 2018, the new shared services centre is not completed within time and budget.	Increased costs and delays to the building completion. Reputational risks and impact on key partners e.g. Wilkinson's, College and DWP.	Executive Cabinet approved the completion plan on 20 June 2018 with additional £9.4 million funding. Project Board overseeing delivery with Director of Growth as SRO. Additional project assurance provided by Cushman & Wakefield (Independent Client Adviser) and Saffer Cooper (Critical Friend). Final programme and Cost to Complete subject to completion of variation to contract anticipated on 28 Sep 2018.	Effective	5	4	20	↓	David Moore	Ade Alao	Series of meetings; Project Board; Member engagement; Strategic Planning & Capital Monitoring Panel; Executive Board & Cabinet	David Moore	2018
Page 27	Despite funding for the new Ashton Old Baths Data Centre being approved in Dec 17 delays to the associated phase 3 annex redevelopment means the construction of the new Data Centre in Ashton Old Baths has been delayed. This means that all the Council's key computer systems are still being hosted in Rochdale's Data Centre. There is only a single high speed BT link between Tameside's new Core LAN/WAN network and Rochdale and any failure will result in a loss of access to all systems.	Loss of access to key councils business systems for the duration of the link being unavailable.	The need for a secondary (backup resilient link) to Rochdale never envisaged as being needed based on earlier timetable for the new DC being completed and becoming operational. The estimated time for the new DC being available is April 2019 and the lead-time for a diverse resilient link is 4-6 months and £30k so this has not been ordered.	Partially Effective	5	4	20	NEW	Kath Roe	Tim Rainey	Report to finalise the funding for phase 3 annex redevelopment due to go to Cabinet for approval in October 18.	Tim Rainey Nicola Smith Julie Hayes	
3	Failure to manage the local home care market to deliver appropriate and timely care packages.	Market management is a requirement of the Care Act. Failure to ensure sufficient supply of good quality home care services could place individuals at risk. There is also a significant impact on the whole health economy if individuals remain in hospital beds because a care package cannot be commissioned. There is financial impact for the economy and reputational risk for the authority.	Tender has been undertaken and new contract/providers are now in place. New model is being rolled out and is expected to improve outcomes and reduce demand on services. TMBC resources are being used to support where there is insufficient capacity to meet demand - Reablement and Homemaker Service.	Partially Effective	4	4	16	↔	Stephanie Butterworth	Sandra Whitehead	Service retendered in 2016 - six zoned providers working well but the number of domiciliary providers in Tameside on the approved list has reduced. Advert to be placed on the Chest to try and attract more providers onto the list to meet unmet need. Training and OD development programme to improve skills of the workforce continues - all support to people living at home will be delivered under the new model from Feb/March 2019. With the enhanced role and career opportunities it is expected that more people will be attracted to the role as an entry into social care and nursing careers. New model has provoked discussion instigated initially by providers to consider adopting single handed care (to replace double cover wherever appropriate for some moving and handling tasks) - successful introduction of this initiative will put significant capacity into the market and contribute significantly to savings to support the additional costs of the new model. Hourly fee to providers has been increased to enable an hourly rate of £9 per hour to staff. Early indications were that this was attracting new staff to the market. Continued efforts are ongoing in relation to incorporating support from District Nursing in relation to delivering low-level healthcare tasks, links to digital health and future plans around working with community physios to again improve support at home rather than care in residential or acute settings.	Trevor Tench	Ongoing through 2019
4	Insufficient care home capacity in the local market to provide appropriate placements for people requiring long term care.	Market management is a new requirement of the Care Act. Failure to ensure sufficient supply of good quality care home places could place individuals at risk. There is also a significant impact on the whole health economy if individuals remain in hospital beds because a place at a home of choice is not available. There is financial impact for the economy and reputational risk for the authority.	Discussions are in place with local providers about the level of capacity required in the local economy. At present vacancy level of 8% so manageable, but there is a risk of people not being able to find a bed at their preferred home. Process and documentation in place at the hospital should an individual and/or their family insist on a specific placement - this may mean moving to an alternative home as an interim arrangement.	Partially Effective	4	4	16	↔	Stephanie Butterworth	Sandra Whitehead	The shape of the market will change over the coming years and there is an ambition across GM to reduce the number of residential beds as we move to supporting more people to live at home. Work is slowly progressing in relation to four new extra care schemes to build the capacity to support the reduction in the number of residential beds required. There will also be a need for an increase in the volume of nursing and dementia beds, which will need an increase in the numbers of nurses working across the nursing home sector.	Trevor Tench	Ongoing through 2019
6	Failing to protect vulnerable children - Vulnerable children are put at risk due to poor systems/processes and reduced service provision.	Service disruption, litigation, loss of public confidence and reputational damage. Negative impact on the service user's life and wellbeing.	Tameside's Safeguarding Children's Board operating effectively. Procedures and guidance in place. Partnership arrangements, information sharing protocols etc. in place. Risk Assessments carried out. Internal and external inspections of services (including schools and private providers) DBS Checks on staff, staff supervision record keeping and training in place. Partnership working with GMP and schools with Project Phoenix (CSE).	Effective	5	3	15	↔	Richard Hancock	Gani Martins (Tracy Morris from 5th Nov 18)	Improvement Plan wholly revised in December 2017 and progress reported to the independently chaired Improvement Board, members, CEX, DfE and Ofsted as providing the right focus to drive improvement in response to our current Ofsted rating of Inadequate. External scrutiny provided by Stockport and other commissioned external peer reviews.	Richard Hancock	Ongoing

No.	Risk Description	Description of Impact	Controls in Place to Mitigate Risk	Evaluation of Controls	Impact score	Likelihood score	Risk Rating (Impact x Likelihood)	Direction of Travel	Risk Owner (Executive Director)	Responsible AED/SUM	Proposed Actions - include resulting benefit and costs	Responsible Officer	Target Date for Proposed Action
7	Failure to reduce demand upon Children's Social Care, leaving an unsustainable financial pressure on the Council.	Financial and reputational implications - impact on the whole Council's budget if demand cannot be reduced over time.	Demand reduction is a top priority of the Improvement Plan, with a particular focus upon the numbers and costs of LAC. New systems, services and practice focus being introduced to deliver the required reductions.	Effective	5	3	15	↔	Richard Hancock	Gani Martins (Tracy Morris from 5th Nov 18)	Set of detailed actions within the Improvement Plan, itself monitored by the Improvement Board. "Successful Families" strategy to reduce LAC drawn up in May 18 and reported to SLT.	Richard Hancock	Ongoing
8	Failure to deliver council duties to improve the health and wellbeing of Tameside residents.	Poor health outcomes, healthy life expectancy, increasing health inequalities and increased demand on health and social care services.	The Strategic Commission provides a clear strategic commitment to address this risk. Population health plans and evidence based work programmes and commissioned services aim to improve healthy life expectancy and address health inequalities by rebalancing local investments in prevention. A Public Health Investment Fund has been agreed to achieve this ambition. Public Health team members are members/leads in strategic partnerships such as Health and Wellbeing Board, Children's Improvement Board and Strategic Commissioning Board. Public Health also have a role in leadership and influencing agendas beyond health and social care commissioning to ensure responsibility for this issue amongst partners and other departments within TMBC and across the whole system is understood, shared and acted upon.	Effective	5	3	15	↔	Dr Jeanelle de Gruchy	Debbie Watson Gideon Smith Anna Moloney	Annual Public Health business plan and commissioning intentions complying with mandatory guidance and aligned to local priorities.  Transformation funding secured from GM Health and Social Care Partnership support implementation of key elements of Care Together Programme including system wide self care programme/ social prescribing and building strengths . Public Health Investment Fund implemented over the next 3 years.	Debbie Watson Gideon Smith Anna Moloney	2016-20
9	The Council fails to benefit from the opportunities generated from the increased central government devolution to the Greater Manchester Region.	The Council's influence at a regional level is not sufficient for it to maximise the benefits which accrue from devolution such as increased economic growth. Failure to secure funding for the Tameside area including Health Transformational Funding.	The Council is supportive of the current devolution role and is playing a prominent role in shaping the present agreement with Central Government for Greater Manchester. Members and Officers attend meetings of the Combined Authority including the Wider Leadership Team. Lead roles have been allocated to Leaders and Chief Executives to drive the transformation programme forward. The Chief Executive is the lead for Health and Social Care and the Executive Leader leads on investment. With regards to TfGM bids are put in as AGMA collectively so that GM gets it share.	Effective	5	3	15	↔	Single Leadership Team	Senior Management Group	The Council will deploy adequate resources to ensure that it is able to maximise the benefits.	Senior Management Group	Ongoing
5	The specification of the new shared services centre is not in line with future service delivery plans.	The identified savings will not be realised. Reputational damage with partners and the Community. Staff and service delivery will be affected.	Updated reports provided to ET, Board and Cabinet. Project Plan/Risk Register in place. External specialist being used to design the new building. Joint Project Board with the College. Internal Project Group chaired by Director of Growth.	Effective	4	3	12	↓	David Moore	Ade Alao	Series of meetings; Project Board; Member engagement; Strategic Planning & Capital Monitoring Panel; Executive Board & Cabinet	David Moore	2018
10	Vulnerable adults are put at risk due to poor systems/processes and reduced service provision. Impacting the balance of safeguarding vulnerable people alongside the allocation of Individual Cash Budgets and developing new ways of working to promote independence.	Service disruption, litigations, loss of public confidence and reputational damage. Personal liability of members and / or officers. Negative impact on the service user's life and wellbeing.	Manuals and protocols, Health and Safety training, risk assessments, robust records and systems of inspection, Internal Audit review processes. Full evaluation of changes to service provision undertaken including consultation where appropriate and EIA's. Effective multi-agency Safeguarding Partnership now statutory Board under Care Act legislation.	Effective	4	3	12	↔	Stephanie Buttenworth	Sandra Whitehead	SCF - joined up approach across TMBC, CCG and ICFT. Review of systems/processes with Safeguarding Adults Managers across the service. Safeguarding Adult Policy is being updated in November 2018. Ongoing safeguarding training for all staff and managers within Adult Social Care to ensure consist application of the policy.	Carol Abrams	Ongoing through 2019
11	Increased demand for services due to demographic changes - Tameside is unable to meet the needs of its ageing population and young people with increasingly complex needs transitioning into Adult Services requiring significant savings to be made, or reductions in levels of dependency, to manage rising levels of demand.	Overspending and overstretching of staff due to increased demand, following cuts in other service areas. Changes to eligibility criteria to 'ration' services may result in reduction of care and support for some, which may have a detrimental effect on health and wellbeing of service users.	Regular review of eligibility criteria, development of prevention strategy to support more people at a lower level of need to prevent dependency on services. Care Together programme, including the development of the ICO is the primary vehicle to develop self-managing and sustaining communities, delivering the right care at the right time to maintain people at home wherever possible.	Effective	4	3	12	↔	Stephanie Buttenworth	Sandra Whitehead	Development of the Integrated Care Organisation. Development of asset based schemes involving the voluntary and community centre are at the heart of this approach - Oxford Park, , 4C, Together Centre. Demand prediction for Children and Young People with complex needs coming through to Adult Services - looking to mitigate through Oxford Park initiative. Expansion of Shared Lives scheme, to include young people 16+ and those with more complex needs.	Carol Abrams / Mark Whitehead	Ongoing through 2019



No.	Risk Description	Description of Impact	Controls in Place to Mitigate Risk	Evaluation of Controls	Impact score	Likelihood score	Risk Rating (Impact x Likelihood)	Direction of Travel	Risk Owner (Executive Director)	Responsible AED/SUM	Proposed Actions - include resulting benefit and costs	Responsible Officer	Target Date for Proposed Action
12	Ineffective procurement and contract monitoring - Procurement does not deliver value for money and is not conducted in line with best practice, PSOs and European legislation. The strategic focus on commissioning is less effective due to a lack of skills and capacity to drive the change in culture.	Poor service delivery and increased costs. Legal challenges to contracts awarded would generate financial implications and potential service disruption. Reputational damage amongst suppliers and partners could impact on subsequent tenders and relationships.	New shared service arrangement with STAR procurement, bringing professionally qualified procurement staff into the organisation. Procurement Standing Orders and guidance notes. Training. Internal Audit. Waivers Reports have to be approved by Finance and Legal. Development and maintenance of contracts register, detailed spend analysis pointing to supplier efficiency and relevant market development. Strategic Commissioning Function established with TMBC and CCG.	Effective	4	3	12	↔	Kathy Roe	Tom Wilkinson	New procurement service went live from 1 September 2018. Next phase is to conduct in depth spend analysis across the Council and within Directorates. Contracts register has expanded four fold with amnesty in place to pick up more contracts.	Tom Wilkinson	March 2019
13	The inconsistent application of information standards and controls could result in a significant, unauthorised disclosure of personal and/or sensitive data. Indicating a failure to protect the Council's data and information. With potential for multiple breaches of the Data Protection Act and the Freedom of Information Act.	Disruption to service delivery. Reputational damage both regionally and nationally. Financial implications due to compensation claims and costs of putting right damaged caused. Investigation by Information Commissioner, with potential for monetary penalties and enforcement action and the financial impact that goes with these.	Guidance on Intranet. Standard incident reporting forms introduced. Advice from legal. Publicity, reminders via SLT, corporate screensavers and the Wire. Information Governance Framework developed and implemented. Information Asset Audits undertaken in accordance with GDPR and a Record of Processing Activities has been produced. Information Governance Group and Champions Group in place to keep controls under review. E Tutorials and training and awareness sessions delivered and ongoing support provided. Only encrypted removable devices can be connected to the network. Email and Files Electronic Retention Policy in place. Paperless Policy approved and work ongoing to engage with services to implement.	Effective	4	3	12	↔	Sandra Stewart Kathy Roe	Aileen Johnson Tim Rainey Wendy Poole	Work on going in relation to GDPR/Data Protection Act 2018. Awareness and training to be delivered and a GDPR E-Tutorial was launched in July via Me Learning for completion by 30 September 2018.  Engagement with Information Champions  Information Asset Audits undertaken, Register of Processing Activities produced, Privacy Notices published on the Council's Website.	Wendy Poole  Information Governance Group  Information Champions Group	Dec 2018
14	The Council is unable to deliver the Medium Term Financial Strategy - Failure to deliver services within reduced budgets and provide for future financial stability.	The corporate savings requirements are not fully understood by the services and the planned service redesigns and savings are not achieved. The full implications of reduced service provision needs to be understood to ensure that a reduction in one area does not cause a cost pressure in another. Staffing cuts, overspends, complaints and reputational damage. Failure to achieve savings targets within timescales will push future years cost pressures up, impacting on future budget reductions.	Budget report presented to Council in February. From 2018/19 the MTFP will be refreshed 3 times a year as part of the financial update reports that include the monitoring of the revenue budget position. Both the revenue financial update and capital monitoring will be reported to SLT, Board and Executive Cabinet. In year budget variances will be categorised between savings plans not being delivered and additional pressures, so full visibility is given as to the origin of any problems. Recovery plans will be put in place. All managers issued with a budget book which sets out their approved budgets and associated resources. Budget cycle for 2019/20 starts in June 2018 where, Corporate projects and priorities will be affirmed, with regular update reports throughout the year for SLT and Board. CDT sessions to ensure managers aware of the financial outlook and importance of achieving savings targets. Board Business Day covers the financial savings needed.	Effective	4	3	12	↔	Kathy Roe	Tom Wilkinson	Work is on going with the CCG and Tameside and Glossop Integrated Care NHS Foundation Trust to review the health economy financial position to put plans in place to close the identified gap. Transitional Funding of £23.2m spread over four year has been approved. Different delivery models are being reviewed including a review of support services.  Council service budgets are being reviewed and savings identified/challenged to ensure robust delivery plans are in place.  Proposed changes to Business Rates need to be monitored and the impact fully evaluated.	Tom Wilkinson	2018-22
15	Ineffective use of data and intelligence to support the decision making process.	Services not fully taking advantage of the information collated by the council to properly inform project appraisals and decision making. Decisions could be challenged if not evidence based. Inefficient and ineffective service delivery to the Community.	Training on Safe and Sound Decisions. Reports reviewed by Legal and Finance to ensure legal and financial implications have been considered fully. Making use of the available insight and intelligence work that the Policy Team coordinate. Information Governance Framework is in place to provide guidance on information use and sharing to ensure the lawful use of Council information and advice can be obtained from Legal and Finance.  Information Asset Audits completed for most directorates.	Effective	4	3	12	↔	Sandra Stewart Kathy Roe	Sarah Dobson Wendy Poole	Information Champions Group established to work with the Information Governance Group to ensure that data is shared across the Council where appropriate to drive process efficiencies.  Information Assets Audits undertaken to identify the information we hold, why we hold it, what we do with it and who we share it with.  GDPR enhances the need for transparency and the rights of individuals. The information asset audit outcomes have been used to populate the Register of Processing Activities and Privacy notices. Sharing/Processing agreements are reviewed by Risk Management and Audit to ensure they meet the required standards. A Data Protection Impact Assessment (DPIA) drafted by the AGMA IG Group is being piloted ahead of approval by SLT. Work is ongoing with Policy, Performance and Communications to ensure that the Data Protection Impact Assessment (DPIA) is build into existing processes, to ensure data is protected at the outset in the design process when new systems/changes are being considered.	Wendy Poole	Ongoing
16	Impact on the Council in relation to the changing landscape for schools including; Free Schools, Academisation and linked issues relating to BSF/PFI.	Loss of Land. Reputational damage for the Council if Free Schools/Academies do not perform to acceptable standards. Potential financial impact on the council if schools transfer to an academy with a deficit in place. Funding/legal implications for BSF/PFI schools. Impact on support services within the Council. Loss of capital receipts available to fund wider Council investment programme.	Deficit recovery planning support in place. The Council is only liable for a deficit if the school becomes a sponsored academy because it is deemed to be failing. Support services to schools will be reviewed during 2018/19, including the FM and catering contracts. A clear strategy is in place to support schools which is regularly monitored by the Council's Education Attainment Improvement Board.	Effective	4	3	12	↔	Richard Hancock Kathy Roe	Tim Bowman Tom Wilkinson	Review of support services to schools has been undertaken, financial services to schools has been bolstered.  Independent review of the LEP has been commissioned to provide strategic direction to the future of the LEP arrangements and delivery of this service provision. this will initially report back by December 2018, with a view of having a long term strategy in place by summer 2019.	Support Services Tom Wilkinson/ Tracy Brennan  PFI/BSF Tom Wilkinson	Support Services April 2019  PFI/BSF July 2019
17	Tameside is unable to exploit growth opportunities and this has a detriment to residents, local businesses and the borough's future prosperity.	Reduced income due to reduction in CT and NNDR payments. Increased potential for fraud. Less grant money available. Increased claims for benefit and debt/housing assistance. Businesses fold and Tameside becomes less attractive to potential investors. Reduced capital receipts.  Brexit could affect the ability for us to be a thriving, prosperous economy.	Robust monitoring and implementation of appropriate measures led by the Growth Directorate.  Attendance at Greater Manchester Combined Authority Meetings.	Effective	4	3	12	↔	David Moore	Ade Alao	New Vibrant Economy Strategy, 20-Year Investment Framework and Asset Management Strategy being developed.GM Spatial Framework being developed. Revised draft in Oct 2018.	Ade Alao Peter Taylor	2018

No.	Risk Description	Description of Impact	Controls in Place to Mitigate Risk	Evaluation of Controls	Impact score	Likelihood score	Risk Rating (Impact x Likelihood)	Direction of Travel	Risk Owner (Executive Director)	Responsible AED/SUM	Proposed Actions - include resulting benefit and costs	Responsible Officer	Target Date for Proposed Action
21	The property portfolio rationalisation necessary for the delivery of appropriate council wide services is not delivered and consequently savings are not achieved.	The Council will have an unnecessary financial burden in respect of unoccupied or under used properties. Impact on the overall funds for the Council and compliance with the MTFS.	Programme of asset disposals by value. Regular sales at auction. Progressing major sites to outline planning and approved by Cabinet.	Effective	4	3	12	↑	David Moore	David Absolon	New asset disposal strategy to be considered by elected members in October 2018. Capital Officer Working Group set up by Finance.	David Absolon Tom Wilkinson	2018
30	Increase of illegal dumping of waste on both public and private land within the borough.	The council is unable to remediate the cost of monitoring and clearing illegal waste. Reputational damage both regionally and nationally. Potential risk to health for residents and increased dissatisfaction and tensions within the community. Investigations are resource intensive. Prosecutions can take a long time to conclude and then clear. This is a real and ongoing threat, and requires complex multi agency resources to resolve.	Controls are in place to monitor sites through regulatory services. Notices are served and perpetrators pursued through the criminal justice system. Established partnerships with the Environment Agency and the Police. Testing and monitoring of suspected unlicensed sites.	Effective	3	4	12	↑	Ian Saxon	Emma Varnam	Illegal dumping of waste will be monitored through the Enforcement Panel to ensure an appropriate strategic oversight. Additional measures are being developed to ensure multi agency plans are coordinated.	Emma Varnam	Ongoing
18	Failure to provide an appropriate Civil Contingencies response to an incident or emergency affecting the community or the Council, including extreme weather conditions due to climate change.	Loss of accommodation, key staff, IT services, records/information, equipment. Unable to supply the legally required and identified emergency level of service to customers and service users. Loss of reputation regionally and nationally. Care in the Community overstretched and potential impacts on other front facing services depending on the nature of the incident. Public fear and concern along with potential accommodation problems. Service failure. Drains and sewers unable to cope with volume of rainfall. Community safety implications with heat stroke. Increase potential for Infrastructure and property damage, with fires, settlement and storm damage. Reputational impact. Possibility of an increase in the number of insurance claims. Accommodation problems. Public concern.	Emergency Plan, Community Risk Register, Statutory Duties. Director on Call and Forward Incident Officers in place. Regular meetings and forums with Blue Light services and other LAs. Central GM Civil Contingencies Team in place. Plans are tested. Flood plan in place. Business Continuity Plans in place.  Following Operation Ferranti in November, a report was presented to SLT in July and an action plan is now in place to refresh/improve business continuity across the Council.  Moorland Fires and other incidents/extreme weather events have demonstrated the effectiveness of the plans.	Partially Effective	5	2	10	↔	Kathy Roe Ian Saxon	Mike Gurney Wendy Poole	Following a report to SLT in July an action plan is now in place. The templates obtained from the GM Civil Contingency and Resilience Unit have been reviewed and the new format will be piloted in Operations and Neighbourhoods.	Wendy Poole	Dec 2018
19	Failure to support schools effectively to achieve a judgement of good/outstanding by Ofsted.	If schools are unable to make the level of progress required to assure Ofsted that all children are receiving a good standard of education, the Council could attract a full inspection of its school Improvement Support Services by Ofsted. A worst case scenario would result in this function being removed from the Council. The reputational damage to the Council would be very significant.	A clear strategy is in place to support schools which is regularly monitored by the Council's Education Attainment Improvement Board. Failure to recruit a HOS for school improvement will result in a temporary lack of leadership in this area and mitigating actions are in place.	Effective	5	2	10	↔	Richard Hancock	Tim Bowman	A more systematic review of schools causing concern now established.	Tim Bowman	Ongoing
20	Failure to ensure sufficient school places for all school-age children.	It is a core statutory requirement to provide sufficient school places, but with limited powers to make this happen as the council cannot open a new school so depends upon either school expansions or free school applications.	Detailed pupil planning projections from officers indicate a 'bulge' year for secondary places in 2018. This data also indicates the geographical location of where projected gaps in provision are. All necessary legal and funding requirements are in place to ensure that the new school in Littlemoss will open for Y7 in September 2018. The collapse of Carillion has presented challenges for the projects to increase capacity in other secondary schools.	Effective	3	3	9	↔	Richard Hancock	Tim Bowman	Planning is on track with EFA, RSC, Laurus Trust, and council officers.	Tim Bowman	Sept 2018
22	Requirements of the Care Act on service provision and associated financial implications.	Additional demands on assessed care provision and associated additional cost.	Ongoing review of Adult Social Care service delivery alongside Care Act and MCA requirements. This includes reduced dependency on residential care and increased independent living at home at lower cost.	Effective	4	2	8	↔	Stephanie Buttenworth	Sandra Whitehead	Introducing a new approach to home care that considers community based support as an additional factor to support people to live well at home.	Trevor Tench	Ongoing through 2019




No.	Risk Description	Description of Impact	Controls in Place to Mitigate Risk	Evaluation of Controls	Impact score	Likelihood score	Risk Rating (Impact x Likelihood)	Direction of Travel	Risk Owner (Executive Director)	Responsible AED/SUM	Proposed Actions - include resulting benefit and costs	Responsible Officer	Target Date for Proposed Action
23	Insurance purchased inappropriate or inadequate to provide necessary cover for the Council's risks.	Increased costs, service interruption, potential litigation/fines, complaints and reputational damage. Financial impact on budgets if inadequate cover in place. Risk Management processes need to be continually addressed to mitigate actual claims received.	Annual Renewal Process undertaken in conjunction with Insurance Brokers (AON). Insurance contract let every 5/7 years in conjunction with our Insurance Brokers. Regular review meetings take place with Brokers/Insurers/Claims Handlers to monitor performance and to discuss changes in the insurance market and keep abreast of new claim trends and discuss any litigation issues or court rulings that could have impact. Members of the North West Insurance Officers Group.	Effective	4	2	8	↔	Kathy Roe	Tom Wilkinson Wendy Poole	Review meetings organised for October 2018 with our Insurance Brokers to discuss the renewal process for 2019/2020, ahead of launching the full procurement process later next year which will be done in conjunction with Brokers and STAR Procurement.	Wendy Poole	Ongoing
24	Inability to appropriately store and retrieve digital records and media in a future proof format.	Loss of data. Unable to retrieve digital records. Staff encouraged to use centralised storage and not removable drives. Financial implications with the cost of paper storage increasing. Financial and time implications of reconstructing data/information. Potential for litigation or fines from the ICO.	IT Back-Up system in place. Daily and weekly back ups taken. Back ups are stored off site. The Data Centre is now located in Rochdale MBC's Server room located at 1 Waterside Rochdale. Horizon scanning for future developments and improvements. Information Governance Framework in place, all staff should be reviewing the files they have in line with the Retention and Disposal Guidance. Information Asset Registers in place. Retention Policy for emails/files in place and project to put in place EDRMS and case management for all services underway.	Effective	4	2	8	↔	Kathy Roe	Tim Rainey	Paperless Policy now in place and service areas are being encouraged to engage with ICT Services (Janet Etchells) to work towards implementation.	Tim Rainey Julie Hayes	Ongoing
25	Pension Fund investments do not provide the appropriate/anticipated level of assets to meet liabilities.	Increased employer costs. Reputational damage to the Fund and overall stakeholder concern.	Investments are placed with different fund managers diversified across different asset classes and countries. Markets are monitored daily with the Fund's performance being a major item at each quarterly meeting of the Pension Fund Management Panel. The Funds operations are subject to both internal and external audit. There is also a statutory valuation of the Fund every three years, part of which is to compare assets to liabilities.	Effective	4	2	8	↔	Sandra Stewart	Tom Harrington Paddy Dowdall			
26	Local Government Pension Scheme asset pooling requirements not met.	Government uses its powers to direct the Fund as set out in the new Investment Regulations. Reputational damage to the Fund and overall stakeholder concern.	Fund has chosen pooling partners and submitted a response to Government. Professional advice will be sought throughout process.	Effective	4	2	8	↔	Sandra Stewart	Euan Miller	Continued development of pooling arrangements including implementation of new Fund custodian. Successful pooling outcomes will result in improved net investment returns and lower employer contribution rates.	Euan Miller	Ongoing
27	Alignment of partnership working - Inability to ensure that partnership arrangements deliver agreed outcomes. Increased pressures and reduced capacity on external providers to develop and provide services.	Failure to deliver planned outcomes, loss of credibility and reputational damage. Damage to morale, financial and resource implications. Possible litigation. Partners not being in the same place as the Council. Reduced market capacity and choice of consumers.	Corporate Plan is monitored regularly by Single Leadership Team and Board. The governance arrangements regarding the Care Together Programme are now in place and decisions are made by a Joint Commissioning Board and the Executive Cabinet depending on the nature of the decision.	Effective	4	2	8	↔	Single Leadership Team	Senior Management Group			
28	Failure to prevent or detect acts of significant fraud or corruption with consequent financial or reputational damage to the Council.	Financial loss to the Council and reputational damage. Adverse publicity both locally and nationally. Investigations are resource intensive. Prosecutions can take a long time to conclude.	Fraud risk assessment carried out by Internal Audit. Internal Audit review systems on a cyclical basis to provide assurance that effective controls are in place and working. Internal Audit provide advice and support to managers to ensure the control environment is considered when changes are being proposed. Anti Fraud, Bribery and Corruption - Statement of Intent in place. Fraud Response plan in place. Whistleblowing Policy in place. Management are responsible for the control environment and this is tested as part of the Annual Governance Statement process as Directors sign assurance letters. All ongoing investigations are reported to the Standards Panel and summary data is presented to the Audit Panel as part of regular progress reports by the Head of Risk Management and Audit Services.	Effective	3	2	6	↔	Kathy Roe	Tom Wilkinson Wendy Poole	Investigation process and fraud documents are currently being reviewed to ensure they adhere to best practice and will be presented to a future meeting of SLT and the Audit panel for approval .	Wendy Poole	Dec 2018

No.	Risk Description	Description of Impact	Controls in Place to Mitigate Risk	Evaluation of Controls	Impact score	Likelihood score	Risk Rating (Impact x Likelihood)	Direction of Travel	Risk Owner (Executive Director)	Responsible AED/SUM	Proposed Actions - include resulting benefit and costs	Responsible Officer	Target Date for Proposed Action
29	In-effective community cohesion. The community cohesion activities undertaken do not have the required results, of raising awareness, integration and acceptance within the community.	Unrest, riots and vandalism. Inequalities within the community becoming more prevalent and raising community tension. Potential to lead to an increase in crime and disorder. Failure to comply with Equality Legislation could lead to reputational damage and litigation.	The new Community Safety Partnership and sub groups are established. With regular tension and performance monitoring through THIP group, plus Prevent and Channel Groups. An action plan to improve cohesion has been written and is being enacted. A high level intervention group has been identified for when tensions arise, threat analysis forms part of service planning.	Effective	3	2	6	↔	Ian Saxon	Emma Varnam	Community Safety structure is being reviewed to ensure the ability to respond to cohesion issues.	Emma Varnam	Ongoing
31	Failure to reconcile Guaranteed Minimum Pension (GMP) data prior to the HMRC deadline of 2018.	Loss of reputation. Incorrect amounts of pension may be paid. Risk of not being compliant with The Pensions Regulator's Code of Practice.	A project plan and project team is in place and progress against targets are being monitored by the Fund's Management Team and the Pension Administration Working Group. Working processes have also been reviewed by Internal Audit.	Effective	4	1	4	↔	Sandra Stewart	Emma Mayall	Fortnightly progress review meetings continue to take place to ensure progress is in line with expectations. Reports are presented to the Working Group every quarter.	Emma Mayall	Ongoing (up to expected project end date of December 2018)
33 NEW	Failure to comply with, or evidence compliance with, the Pension Regulator Code of Practice.	Potential for fines to be issued by the Pensions Regulator, loss of reputation for the Fund and resource demand in corresponding with the Regulator.	Fund undertakes an annual review of its compliance with the Pension Regulator's Code of Practice #14. Reports on work undertaken to demonstrate continued compliance are taken to each meeting of the Local Pensions Board.	Effective	2	2	4	NEW	Sandra Stewart	Euan Miller Emma Mayall	Continued development of contribution monitoring system and escalation policy. Move to monthly data postings. Regular training for Management Panel, Local Board and GMPF Officers	Euan Miller Emma Mayall	Ongoing

# Agenda Item 5.

<b>Report To:</b>	<b>AUDIT PANEL</b>
<b>Date:</b>	23 October 2018
<b>Reporting Officer:</b>	Wendy Poole – Head of Risk Management and Audit Services
<b>Subject:</b>	<b>PROGRESS REPORT ON RISK MANAGEMENT AND AUDIT ACTIVITIES APRIL TO SEPTEMBER 2018</b>
<b>Report Summary:</b>	To advise members of the work undertaken by the Risk Management and Audit Service between April and September 2018 and to comment on the results.
<b>Recommendations:</b>	That members note the report and the performance of the Service Unit for the period April to September 2018.
<b>Links to Corporate Plan:</b>	Internal Audit supports the individual operations, which deliver the objectives within the Corporate Plan.
<b>Policy Implications:</b>	Effective Risk Management and Internal Audit supports the achievement of Council objectives and demonstrates a commitment to high standards of corporate governance.
<b>Financial Implications: (Authorised by the Section 151 Officer)</b>	Effective Risk Management and Internal Audit assists in safeguarding assets, ensuring the best use of resources and reducing losses due to poor risk management. It also helps to keep insurance premiums and compensation payments to a minimum and provides assurance that a sound control environment is in place.
<b>Legal Implications: (Authorised by the Borough Solicitor)</b>	Demonstrates compliance with the Accounts and Audit Regulations 2015.
<b>Risk Management:</b>	Assists in providing the necessary levels of assurance that the significant risks relating to the council's operations are being effectively managed.
<b>Access to Information:</b>	The background papers can be obtained from the author of the report, Wendy Poole, Head of Risk Management and Audit Services by contacting:

 Telephone: 0161 342 3846

 e-mail: [wendy.poole@tameside.gov.uk](mailto:wendy.poole@tameside.gov.uk)

## 1. INTRODUCTION

- 1.1 This is the first progress report for the current financial year and covers the period April to September 2018.
- 1.2 The main objective of this report is to summarise the work undertaken by the Risk Management and Audit Service during the first half of the year in respect of the approved Plan for 2018/2019, which was presented to the Audit Panel in May 2018.

## 2. RISK MANAGEMENT AND INSURANCE

- 2.1 The Risk Management and Insurance Team provide services to the whole Council including schools. The key priorities for the team during 2018/2019 are:-

- To review the risk management system to ensure that it complies with best practice including a review of service area risk register.
- To ensure the Corporate Risk Register is updated on a quarterly basis and reported to the Single leadership Team and the Audit Panel.
- To facilitate the continued implementation of the Information Governance Framework, ensuring that the Council is compliant with the General Data Protection Regulations (GDPR) and the Data Protection Act 2018.
- To review the Business Continuity Management system in place to streamline the process to create a management tool that is workable, with the capability to provide knowledge and information should a major incident occur affecting service delivery.
- To review the insurance database used by the team to ensure it is fit for purpose and that the reporting function is efficient and effective.
- To continue to support managers to assess their risks as services are redesigned to ensure that changes to systems and procedures remain robust and resilient offering cost effective mitigation and that claims for compensation can be successfully repudiated and defended should litigation occur.
- To attend management team meetings quarterly to provide updates on insurance, information governance, risk management and business continuity.

- 2.2 A detailed review of the risk management process will be undertaken over the coming months due to increased capacity on the Risk and Insurance Team, to compare our process with best practice including the revised ISO 31000 (2018) for Risk Management, practices across other local authorities and the Tameside and Glossop Clinical Commissioning Group.

- 2.3 Information Governance work was prioritised in the first half of the year in light of the introduction of the General Data Protection Regulations and the Data Protection Act 2018 which both become applicable back in May 2018. Work has been undertaken in the following areas:-

- The majority of the Information Governance Framework documents have been updated with three outstanding:-
  - Information Sharing Protocol
  - IG Manager Checklist
  - Retention and Disposal Guidance and Schedule
- Information Asset Audits have been completed;
- A Register of Processing Activities (RoPA) has been created
- GDPR E Learning Module rolled out;
- Follow up training has been delivered upon request to deal with Subject Access Requests, Consent, Individual's Rights and sharing;

- Support is being provided to Managers to help them complete Sharing and/or Processing Agreements; and
- A procedure in relation to Data Protection Impact Assessments has been drafted in accordance with guidance from the AGMA Information Governance Group and is currently being piloted to obtain feedback, before approval is obtained from the Single Leadership Team and the Audit Panel for full adoption.

2.4 A report in relation to business continuity was presented to the Single Leadership Team in July. Following the meeting the templates have been refreshed and it has been agreed with the Operations and Neighbourhoods Directorate to pilot the new format with them to ensure it is workable. Once completed workshops will be offered to all managers to update / refresh their plans in place.

2.5 Support in relation to insurance claims has been provided to both service areas and schools throughout the first six months of the year to ensure that claims against the Council are robustly defended.

### 3. INTERNAL AUDIT OVERVIEW

3.1 The Audit Plan approved on 29 May 2018 covered the period April 2018 to March 2019 and totalled 1,757 Days. This was made up of 1,294 days on planned audits and 463 days on reactive fraud work.

3.2 Table 1 below provides a summary of progress against the plan to 30 September 2018. The actual days delivered at Quarter 2 are 837 which equates to 48% of the total audit days planned for 2018/19 at 1,757, compared to 42% at this stage during 2017/18 and 42 in 2016/17. **Appendix 1** provides a detailed breakdown of the 2018/19 Audit Plan and details; the activity, purpose, days, status and level of assurance.

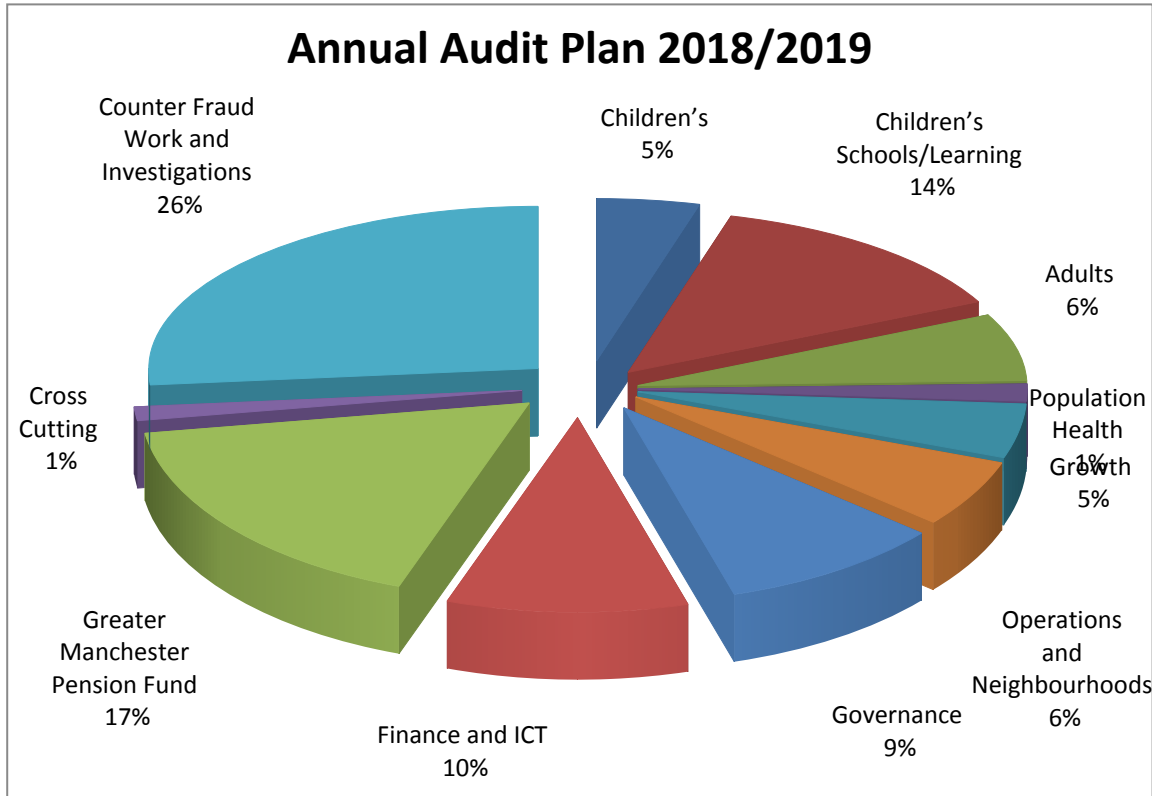
3.3 The Pie Charts below present the realigned plan for the year and the actual days delivered to 30 September 2018.

3.4 **Table 1 – Annual Audit Plan Summary 2018/2019**

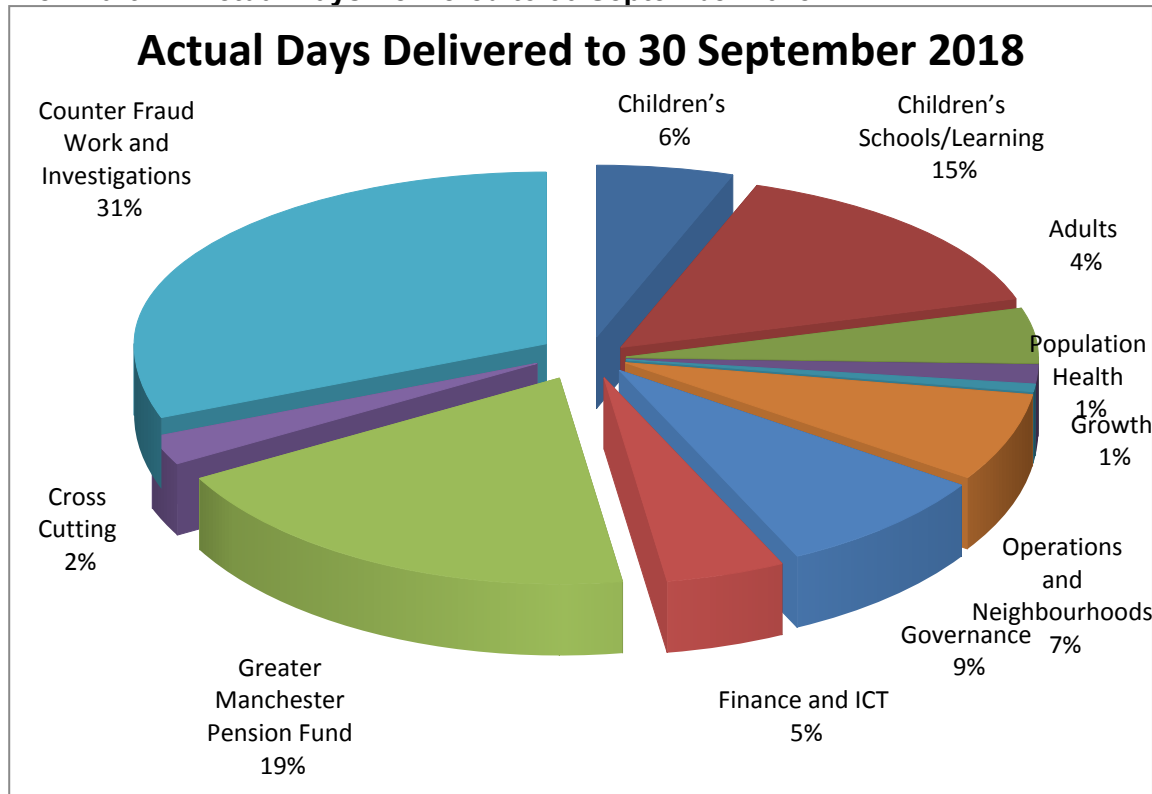
Service Area / Directorate	Approved Plan 2018/19	Realigned Plan Days 2018/19	Actual Days To Sept 2018	% Complete
Children's	89	89	53	60
Children's Schools/Learning	243	243	124	51
Adults	102	100	36	36
Population Health	25	25	12	48
Growth	71	79	5	6
Operations and Neighbourhoods	106	99	58	59
Governance	164	163	71	44
Finance and ICT	174	176	39	22
Greater Manchester Pension Fund	300	300	162	54
Cross Cutting	20	20	19	95
Counter Fraud Work/Investigations	463	463	258	56
<b>Total Planned Days for 2018/19</b>	<b>1,757</b>	<b>1,757</b>	<b>837</b>	<b>48</b>

3.5 A detailed review of the audit plan is currently underway as we have reached the half year point in conjunction with senior management to ensure that the plan is still relevant and meets the needs of the Council. The original plan of 1,757 days was based on estimated resources at the beginning of the year and the revised plan will be reported to a future meeting of the Panel, taking into account any changes to available resources.

3.6 **Pie Chart 1 – Annual Audit Plan 2018/2019**



3.7 **Pie Chart 2 – Actual Days Delivered to 30 September 2018**



#### 4. AUDIT ACTIVITY TO 30 SEPTEMBER 2018

4.1 During the first half of the year, 16 Final Reports were issued in relation to systems and risk based audits, the results of which are summarised in Table 2 below.

**Table 2 – Final Reports System/Risk/Managed Audits**

Opinion	Number	%	Total To Date	Total for 2017/18
High	5 (5)	31	5 (5)	8 (7)
Medium	7 (3)	44	7 (3)	8 (2)
Low	4 (1)	25	4 (1)	4 (1)
<b>Totals</b>	<b>16 (9)</b>	<b>100</b>	<b>16 (9)</b>	<b>20 (10)</b>

**Note:** The figures in brackets relate to Final Reports issued for the Pension Fund.

4.2 In addition to the final reports issued above, 7 Draft Reports have been issued for management review and responses and these will be reported to the Panel in due course.

4.3 Not all work undertaken by the team generates an audit opinion and several pieces of work undertaken in the period fall into this category:-

- Troubled Families;
- Pension Fund Annual Return Compliance Checks;
- Grant Certifications for Greater Manchester Combined Authority;
- System Sign Offs for new and upgraded systems;
- Pension Fund assurance Work; and
- Control Reports.

4.4 10 School Audits were completed during the period, the results of which are summarised in Table 3 below.

**Table 3 – Final Reports Schools**

Opinion	Number	%	Total To Date	Total for 2017/18
High	4	40	4	8
Medium	5	50	5	5
Low	1	10	1	3
<b>Totals</b>	<b>10</b>	<b>100</b>	<b>10</b>	<b>16</b>

4.5 In addition to the final reports issued above, 4 further audits have been completed and the draft reports have been issued to the Schools for management review and responses and they will be reported to the Panel in due course.

4.6 Post Audit Reviews are undertaken approximately six months after the Final Report has been issued, however, where a low level of assurance is issued the post audit review is scheduled for three months to ensure that the issues identified are addressed.

4.7 16 Post Audit Reviews have been completed during the period and the details can be found in **Appendix 1**. A summary of the Post Audit Reviews completed to 30 September 2018 is presented in Table 4 below and details the number of recommendations made and implemented. Internal Audit was satisfied with the reasons put forward by management where the recommendations had not yet been fully implemented and there are no significant issues outstanding to report to the Panel. A further 17 Post Audit Reviews are in progress which will be reported to the Panel at a future meeting.

4.8 **Table 4 – Post Audit Reviews – Recommendations Implemented**

Post Audit Reviews	Recommendations			Comments
	Made	Implemented		
	No.	No.	%	
Arlies Primary & Nursery	3	3	100	
Millbrook Primary & Nursery	8	8	100	
Milton St Johns C E Primary	5	5	100	
St Pauls R C Primary & Nursery Hyde	3	3	100	
St Peters RC Primary & Nursery Stalybridge	4	4	100	
Hyde Community College	26	26	100	
Better Care Fund	10	10	100	
Private Equity	3	3	100	
Visit To Contributing Body - Rochdale Metropolitan Borough Council	7	7	100	
Population Health - Contract Monitoring Provision of a Drug and Alcohol Recovery Service	27	27	100	
Device Management	13	12	92	The outstanding issue will be resolved when the ICT Services moves into its new location.
Pupil Referral Service	64	57	89	Staffing changes at both the Head of Service and the Business Manager level impacted on the audit and the post audit review. New staff are now in post and another audit will be scheduled.
Pension Benefits Payable	7	6	86	Low priority recommendation outstanding relating to procedure notes.
Debtors	12	10	83	Assurances have been received that the two remaining recommendations will be implemented by the end of 2018.
Unitisation	10	3	30	2nd PAR scheduled for Quarter 3
Altair	3	0	0	Only three recommendations made and they relate to system issues that are being progressed with the provider.



## 5. REVIEW OF INTERNAL AUDIT

- 5.1 The review of Internal Audit reported to the Audit Panel on 29 May 2018 highlighted that the service is fully compliant with the requirements of the Public Sector Internal Audit Standards (PSIAS).
- 5.2 The standards require a Quality Assurance and Improvement Programme to be in place and this was presented and approved by the Audit Panel on 29 May 2018. The service developments listed in Table 5 below were included for 2018/19.

**Table 5 – Service Developments 2018/19**

Developments	Progress to Date
1. To review the usage of the audit management system 'Galileo' to further maximise efficiencies from the use of e-technology	Review scheduled for Quarter 3.  Improvements identified by the Team/Service Areas are reviewed and adopted where appropriate to continuously improve the service.
2. To deliver the recommendations from the PSIAS Peer Review conducted in March 2018.	<b>Appendix 2</b> provides a progress report in relation to the recommendations agreed following the Peer Review in March 2018.
3. To review all fraud, bribery and corruption policies plans etc. including the whistleblowing and money laundering policies, to ensure they are fit for purpose and then consider how to effectively deliver training and awareness.	This review is currently underway and a number of revised documents have been produced which are currently being reviewed. Once finalised the appropriate governance process will be followed to ascertain approval.
4. To provide an options paper for the provision of Internal Audit going forward across the Strategic Commission.	Initial enquiries have been undertaken and the options paper will be produced in Quarter 3.

## 6. ANNUAL GOVERNANCE STATEMENT 2017/18

- 6.1 The Annual Governance Statement presented to the Audit Panel on 29 May 2018 and approved by the Overview (Audit) Panel on 30 July 2018 highlighted several areas for development. Table 6 below provides an update on progress to date.

**Table 6 – Annual Governance Statement Development Areas**

Area of Review	Improvement Required	Progress to Date September 2018
Carillion/ Vision Tameside (Carry Forward)	This is a multi-million pound project in partnership with Tameside College, and needs to be delivered in accordance with agreed milestones. It is essential that the risks to service delivery during the interim period are kept under review to minimise disruption to the people and businesses of	Executive Cabinet approved the completion plan on 20 June 2018 with additional £9.4m funding. Project Board overseeing delivery with Director of Growth as SRO. Additional project assurance provided by Cushman & Wakefield (Independent Client Adviser) and Saffer Cooper (Critical Friend). Final

Area of Review	Improvement Required	Progress to Date September 2018
	Tameside so that, together, the mutual benefits of the project will be recognised and celebrated. It is also important to ensure that the benefits of the new building are realised in terms of different ways of working and reducing future running costs.	programme and Cost to Complete subject to completion of variation to contract and work is ongoing to achieve this.
Children's Services (Carry Forward)	Improvements in response to the Ofsted Inspection published in December 2016, which have been detailed in the Tameside Children's Services Improvement Plan, need to be implemented and an Improvement Board is in place to monitor progress.	New leadership in place – Director of Children's Services (DCS), Assistant Director and two Heads of Service. New Improvement Plan in place.  Following their recent monitoring visit in August Ofsted have acknowledged that we have an accurate understanding of ourselves, the challenges we face and what we need to do to improve further.
Pension Fund Pooling of Investments (Carry Forward)	Greater Manchester Pension Fund is working with other large metropolitan LGPS funds to create a £45+ billion asset pool. Pooling of assets will provide greater scope to allow the funds to invest in major regional and national infrastructure projects such as airport expansion, major new road and rail schemes, housing developments and energy production growth, all driving economic growth and prosperity. Strong governance arrangements will need to be in place, underpinned by robust and resilient systems and procedures, to ensure the desired outcomes are realised.	The three funds have established investment vehicles, which makes collective direct infrastructure investments and collective private equity investments.  A procurement exercise has been undertaken to appoint a pool custodian, and a commercial and legal review of the successful bidders' contract is currently ongoing.  A formal joint committee governance structure will be established in the next few months.  Representatives of the Fund will continue to work closely and seek professional advice, as required, in order to finalise all aspects of the Pool.
Health and Safety (Carry Forward)	To Review process and procedures in place to ensure consistency of approach and embrace electronic recording where appropriate.	Directorate Health and Safety Meetings now established to ensure consistency of approach across the organisation. Health and Safety Manager recruited and due to commence on 15 October 2018.  A full audit of all aspects of the Council to be commissioned and then a new service established with electronic accident reporting.

Area of Review	Improvement Required	Progress to Date September 2018
Management of CCTV (New)	To review the processes and procedures in place across the Council to ensure consistency of approach and compliance with all relevant legislative requirements.	An Action plan has been produced with deadlines to March 2019. A number of actions have been completed and others are in progress.
Creditors (New)	Improvements to the creditor payments system have been highlighted as part of an internal audit review.	An Action plan has been agreed and work is in progress to improve the system in place.
Estates Management (New)	Improvements to the Estates Management system have been highlighted as part of an internal audit consultancy review.	Work is ongoing in response to the recommendations made. Different delivery models including a combined Estates Provision with the Integrated Care Foundation Trust (ICFT) will be reviewed and completed during 2018/19.
ICT Disaster Recovery and Business Continuity Planning (New)	Enhancements are needed to the systems in place so that they meet with the requirements of the Council and best practice, to ensure continuity of service in the event of an incident, which causes disruption, or denial of service.	The templates in place have been updated and work has commenced to review Business Continuity Plans across the Council.  ICT Disaster Recovery Plan is being considered as part of the Vision Tameside Project in line with the completion of the new service centre.
Information Governance (New)	To ensure that information governance processes across the Council are consistently applied and compliant with the EU General Data Protection Regulations and the new Data Protection Act 2018.	Work is ongoing to ensure that the Council can demonstrate compliance with GDPR and the Data Protection Act 2018.

## 7. IRREGULARITIES/COUNTER FRAUD WORK

- 7.1 Fraud, irregularity and whistle-blowing investigations are conducted by two members of the Internal Audit Team under the direction of a Principal Auditor and the Head of Risk Management and Audit Services to ensure consistency of approach.
- 7.2 All investigations and assistance cases are reported to the Monitoring Officer on a regular basis for challenge and comment and where appropriate further guidance and direction is provided. Liaison with Legal Services takes place on a case by case basis.
- 7.3 Ongoing Assistance cases can range from obtaining information for an investigating officer to actually undertaking a large proportion of the analysis work to provide evidence for the investigatory process. This work can range from analysing expenditure records, internet usage, identification of undeclared assets and assisting other organisations to progress their investigations.

- 7.4 The two Fraud Investigators / Counter Fraud Specialists have recently qualified as Accredited Counter Fraud Technicians, which has enhanced their skills and knowledge that they have brought back into the team to help improve the processes adopted.
- 7.5 In line with the Quality Assurance and Improvement Programme a review of all fraud, bribery and corruption policies plans etc. including the whistleblowing and money laundering policies, is underway to ensure they are fit for purpose and meet with recommended best practice. Another element to the review is to consider how to effectively deliver training and awareness for members and employees. A number of revised documents have been produced, which are currently being reviewed and once finalised the appropriate governance process will be followed to ascertain approval.
- 7.6 The number of cases investigated during the period April to September 2018 is summarised in Table 7 below.

**Table 7 – Investigations Undertaken from April to September 2018**

Detail	No. of Cases
Cases B/Forward from 2017/2018	11
Current Year Referrals	6
<b>Total</b>	<b>17</b>
Cases Closed	5
Cases Still under Investigation	12
<b>Total</b>	<b>17</b>
<b>Assistance Cases</b>	<b>6 (4 Active)</b>

- 7.7 The above investigations can be categorised by fraud type as shown in Table 6 below.

**Table 6 – Investigations by Fraud Type**

Fraud Type	No. of Cases	Value of Fraud £	Recovered To Date £	Potential Annual Savings £
Direct Payment	6	98,130	2,240	82,976
Misappropriation of Service User's monies	3	Unknown	-	-
Procurement	1	19,576	-	-
Falsifying expenditure claims / manipulation of timesheets	2	502	Unknown	-
Misappropriation of public funds	1	Unknown	-	-
Theft	4	1,058	-	-
<b>Total</b>	<b>17</b>	<b>119,266</b>	<b>2,240</b>	<b>82,976</b>

- 7.8 In addition to the £19,576 procurement fraud above, £15,957 of stock was recovered from the supplier, which the school were able to use to purchase goods and services the school needed.
- 7.9 The data sets for National Fraud Initiative (NFI) 2018 were uploaded during the week commencing 8 October 2018 and the matches identified will be received in January / February 2019 and thereafter they will be investigated by both Risk Management and Audit Services and Service Areas to identify any possible errors or fraud. The number of matches received and the progress will be reported to future meetings of the Panel.

## 8. NATIONAL ANTI FRAUD NETWORK DATA AND INTELLIGENCE SERVICES

8.1 NAFN exists to support members in their protection of the public purse and acts as an Intelligence Hub providing a single point of contact for members to acquire data and intelligence in support of investigations, enforcement action and debt collection. A breakdown of the membership is provided in Table 9 below:-

**Table 9 – NAFN Membership**

Member Type	Sept 2018	March 2018	Target	%	% Increase (Decrease)
Local Authorities	356	350	420	85	1.7
Housing Associations	57	54	N/A	-	5.5
Other Public Bodies	15	14	N/A	-	7.1
<b>Totals</b>	<b>428</b>	<b>418</b>	<b>-</b>	<b>-</b>	<b>2.4</b>

8.2 NAFN has worked closely with the Local Government Association and Institute of Licensing to develop, deliver and host a national register of taxi and private hire drivers who have had their licences refused or revoked, improving the safety of the travelling public. The system was launched at the beginning of August and is now available for members to use.

8.3 The webinar training programme is continuing to be very popular with members as it enables members to take part in bite size online sessions to discover more about the services NAFN offers.

8.4 The number of requests received during 2018/19 as detailed in Table 10 below has increased overall by 15.5% from the same period in the previous year. The results for the first six months and the increase in the number of Regulation of Investigatory Powers Act (RIPA) requests are very encouraging.

**8.5 Table 10 – NAFN Requests Received**

Type of Request	2018/19 Apr-Sep	2017/18 Apr-Sep	2017/18 Full Year	% Increase (Decrease)
General Data Protection Requests	17,687	18,927	38,980	(6.6)
Driver and Vehicle Licensing Agency	7,914	8,654	16,507	(8.6)
Regulation of Investigatory Powers Act	532	379	760	40.4
Prevention of Social Housing Fraud Act/Council Tax Reduction Scheme	6,062	5,813	12,425	4.3
Type B (Online)	68,446	53,394	112,341	28.2
<b>Grand Total</b>	<b>100,641</b>	<b>87,167</b>	<b>181,013</b>	<b>15.5</b>

8.6 The increase in Type B (Online) requests is in line with expectations and further development is planned to add further services.

8.7 Preparations for the NAFN Annual General Meeting and Summit on 11 October 2018 at the Etihad Stadium in Manchester have taken place during the period. The theme for the event is Data, Disclosure and Threats.

## 9. RECOMMENDATIONS

9.1 That members note the report and the performance of the Service Unit for the period April to September 2018.

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Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
<b>CHILDRENS</b>						
Safeguarding	This review will examine the risks and the controls in place to mitigate those risks, in relation to Safeguarding Children.	1.20	-	1.20	Draft Report Issued	
Control Report - Use of Electronic Signatures and the Monitoring of Time in Respect of Agency Workers	To address control weaknesses identified as a result of undertaking an irregularity investigation.	-	3.69	- 3.69	Work in Progress	
Leaving Care	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	1.20	1.23	- 0.03	Final Report Issued	Low
Troubled Families	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service. This review was carried forward from 2017/18.	0.50	2.30	- 1.80	Completed	
Troubled Families	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	10.00	3.16	6.84	Work in Progress	
Childrens Homes	To review the financial, health and safety and risk assessment procedures at the Homes in addition to ensuring that the outcomes for the children are achieved.	20.00	25.39	- 5.39	Draft Report Issued	
Post Audit Reviews - Childrens	Follow up work to ensure audit recommendations have been implemented.	8.50	-	8.50		
Emergency/Cash Payments	A review will take place of the cash/emergency payments being made by Childrens Services to ensure robust processes are in place.	10.00	-	10.00		
Budgetary Control & Financial Management - Childrens	To review the processes for monitoring the budget within Childrens Services.	15.00	-	15.00		
Liquid Logic	To review the system to ensure the security, technological and access controls are robust to protect the sensitive information within the system.	10.00	6.49	3.51		
PAR - Leaving Care	Follow up work to ensure audit recommendations have been implemented.	1.50	0.72	0.78	Work in Progress	
PAR - St Lawrence Road - Investigation Control Report	Follow up work to ensure audit recommendations have been implemented.	-	2.31	- 2.31	Work in Progress	
Planning & Control - Childrens		6.00	2.89	3.11		
Advice - Tapestry System sign off	To ensure the new system is safe, secure and fit for purpose.	2.20	4.24	- 2.04		
Advice - Childrens		3.00	0.60	2.40		
	<b>Totals</b>	<b>89.10</b>	<b>53.02</b>	<b>36.08</b>		

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
<b>SCHOOLS/LEARNING</b>						
Gorse Hall Primary & Nursery School	To review the Financial Management/ICT Procedures/Information Governance Procedures of the school to ensure robust processes and procedures are in place in accordance with best practice to deliver a strong control environment.	6.00	5.36	0.64	Final Report	High
Stalyhill Junior School		6.00	5.76	0.24	Draft report Issued	
Stalyhill Infants School		6.00	5.90	0.10	Final Report Issued	High
Buckton Vale Primary School		6.00	5.18	0.82	Work in Progress	
Lyndhurst Primary & Nursery School		6.00	-	6.00		
Ravensfield Primary School		6.00	5.64	0.36	Work in Progress	
Broadbottom CE Primary School		6.00	3.25	2.75	Work in Progress	
Mottram CE Primary School		6.00	5.84	0.16	Work in Progress	
St John's CE Primary School		6.00	5.67	0.33	Draft report Issued	
Micklehurst Primary School		6.00	-	6.00		
Holy Trinity CE Primary		6.00	-	6.00		
St Mary's CE Infant & Nursery School Droylsden		6.00	7.50	- 1.50	Draft report Issued	
St Joseph's RC Primary & Nursery School		6.00	-	6.00		
St John Fisher RC Primary School		6.00	-	6.00		
St Christopher's RC Primary School		6.00	-	6.00		
Samuel Laycock School		6.00	-	6.00		
Mossley Hollins High School		10.00	12.16	- 2.16	Final Report Issued	Medium
St Damian's RC Science College		10.00	7.90	2.10	Final Report Issued	High
St Thomas More RC College		10.00	8.23	1.77	Draft report Issued	
Cromwell High School		10.00	-	10.00		
Holden Clough Primary & Nursery	2.00	2.35	- 0.35	Final Report	Medium	
Holy Trinity C E Gee Cross	2.50	4.39	- 1.89	Final Report Issued	Medium	
St Mary's R C Primary & Nursery, Dukinfield	0.75	0.49	0.26	Final Report Issued	Medium	



Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
St Anne's R C Primary & Nursery, Audenshaw		1.00	1.89	- 0.89	Final Report Issued	Low
Thomas Ashton Primary & Secondary Centres		1.20	1.32	- 0.12	Final Report Issued	Medium
St. Anne's Primary, Denton		-	0.21	- 0.21	Final Report Issued	High
Payroll - Schools, incl Third Party Providers	To ensure that there are adequate controls in place, and the payroll rules are being complied with re payroll in schools, including where the service has been outsourced.	15.00	-	15.00		
Special Educational Needs and Disability (SEND)	A review of the service provided and the financial allocation	15.00	-	15.00		
PAR - Arlies Primary & Nursery	Follow up work to ensure audit recommendations have been implemented.	1.00	0.67	0.33	Completed	
PAR Control Report - Wild Bank Primary & Nursery		0.25	1.25	- 1.00	Completed	
PAR - Millbrook Primary & Nursery		1.00	0.47	0.53	Completed	
PAR - Poplar St Primary Nursery		1.00	1.00	-	Cancelled	
PAR - Dane Bank Primary & Nursery		1.00	0.14	0.86	Postponed	
PAR - Milton St Johns C E Primary		0.40	0.49	- 0.09	Completed	
PAR - St Paul's R C Primary & Nursery Hyde		1.00	0.57	0.43	Completed	
PAR - St Peter's RC Primary & Nursery Stalybridge		0.20	0.28	- 0.08	Completed	
PAR - St Georges C E Primary Mossley		1.00	0.28	0.72	Work in Progress	
PAR - Hyde Community College		2.00	2.52	- 0.52	Completed	
PAR - Pupil Referral Service		4.00	8.20	- 4.20	Completed	
Corrie Primary & Nursery - Income Records Review		-	4.85	- 4.85	Completed	
Corrie Primary & Nursery School - Control Report		To investigate and review control issues to ensure that recommendations are made and implemented to improve processes and procedures, thus enhancing the control environment.	-	-	-	
Investigation Control Report - Arundale Primary & Nursery	-		2.10	- 2.10	Final Report Issued	
Pinfold Primary & Nursery - Theft of iPads August 2018	-		0.50	- 0.50	Work in Progress	
PAR - Investigation Control Report - Arundale Primary & Nursery	1.50		0.56	0.94	Work in Progress	
Planning and Control - Learning	8.00		5.22	2.78		
Post Audit Review - Learning	32.50	0.20	32.30			
Advice - Learning	15.00	5.63	9.37			
<b>Totals</b>		<b>243.30</b>	<b>123.96</b>	<b>119.34</b>		

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
<b>ADULTS</b>						
Integrated Urgent Care Team	To provide assurance that effective internal controls are in place in respect of the Integrated Urgent Care Team.	15.00	19.74	- 4.74	Work in Progress	
Locality Teams - Care Management	To provide assurance that effective internal controls are in place in respect of Care Management.	15.00	-	15.00		
Nursing and Residential Home Placements- Payments	To provide assurance that effective internal controls are in operation in respect of the placement of clients into residential/nursing homes and that the payments made are correct.	15.00	-	15.00		
Shared Lives	To review the processes in place for the delivery of the Shared Lives Service.	15.00	-	15.00		
Budgetary Control & Financial Management	To ensure effective arrangements are in place in respect of Budgetary Control and Financial Management.	15.00	-	15.00		
Control Report - Misappropriation of Service Users Monies	To address control weaknesses identified as a result of undertaking an irregularity investigation.	-	1.44	- 1.44	Work in Progress	
PAR - Learning Disabilities Client Accounts	Follow up work to ensure audit recommendations have been implemented.	1.50	0.38	1.12	Work in Progress	
PAR - Control Report - Somerset House	Follow up work to ensure audit recommendations have been implemented.	-	0.83	- 0.83	Work in Progress	
Control Report - The Issue of Emails Containing Personal and Sensitive Client Information to the Incorrect Care Homes	To address control weaknesses identified as a result of undertaking an irregularity investigation.	-	2.67	- 2.67	Work in Progress	
Control Report - Integrated Urgent Care Team	To address control weaknesses identified as a result of undertaking an irregularity investigation.	-	4.76	- 4.76	Work in Progress	
PAR - Reablement	Follow up work to ensure audit recommendations have been implemented.	-	1.10	- 1.10	Work in Progress	
Planning & Control - Adult Services		8.00	2.00	6.00	Ongoing	
Advice - Adult Services		10.00	3.16	6.84	Ongoing	
Post Audit Reviews - Adult Services		5.50	-	5.50	Ongoing	
<b>Totals</b>		<b>100.00</b>	<b>36.09</b>	<b>63.91</b>		

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
<b>POPULATION HEALTH</b>						
Disabled Facilities Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	3.00	1.70	1.30	Completed	
Health and Wellbeing - Health Visiting Service	To review the process in place for the commissioning and monitoring of the Health Visiting Service as an aspect of the Mandatory Healthy Child Programme (0-5).	15.00	4.97	10.03	Work in Progress	
PAR - Public Health - Contract Monitoring - Provision of a Drug and Alcohol Recovery Service	Follow up work to ensure audit recommendations have been implemented.	1.00	1.43	- 0.43	Completed	
Public Health - Information Incident Investigation Control Report	To address control weaknesses identified as a result of undertaking an information security incident investigation.	-	3.66	- 3.66	Work in Progress	
Planning and Control		3.00	0.42	2.58	Ongoing	
Advice and Support		1.00	-	1.00	Ongoing	
Post Audit Reviews		2.00	-	2.00	Ongoing	
	<b>Totals</b>	<b>25.00</b>	<b>12.18</b>	<b>12.82</b>		
<b>GROWTH</b>						
Inspired Spaces - Monitoring Of The Catering Contract	To provide assurance that effective contract monitoring processes are in place in order to ensure compliance.	15.00	-	15.00		
Estate Acquisitions and Disposals	To provide assurance that the Council's Estate is being effectively managed and appropriate governance is in place in respect of acquisitions and disposals.	15.00	-	15.00		
Vision Tameside	To provide assurance that effective processes are in place in order to deliver the project within the revised timeframe and within budget.	15.00	-	15.00		
Planning Process	To provide assurance that effective systems are in place in respect of the planning process.	15.00	-	15.00		
PAR - Section 106 Agreements, Developer Levy and Community Infrastructure Levy	Follow up work to ensure audit recommendations have been implemented.	2.50	0.22	2.28	Work in Progress	
Planning and Control	Provision of days for planning/controlling the plan including activity reporting, meetings with Senior Management and Executive Members to ensure that changes throughout the year are reflected in the plan where appropriate.	4.00	2.17	1.83	Ongoing	
Hattersley Collaboration Agreement	To undertake an audit of the Final Accounts.	0.30	0.47	- 0.17	Final Report	
Hattersley Collaboration Agreement	To undertake an audit of the Final Accounts.	5.00	1.15	3.85	Work in Progress	
Advice and Support		1.00	0.76	0.24	Ongoing	
Post Audit Reviews		6.00	-	6.00	Ongoing	
	<b>Totals</b>	<b>78.80</b>	<b>4.77</b>	<b>74.03</b>		

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
<b>OPERATIONS AND NEIGHBOURHOODS</b>						
Transport	To provide assurance that effective internal controls are in place in respect of the provision of transport.	15.00	-	15.00		
Youth Service	To ensure effective internal controls are in place in relation to the delivery of the Youth Service.	15.00	12.28	2.72	Work in Progress	
Provision of the Integrated Transport Service	To provide assurance that internal controls are in place to ensure the effective provision of transport to service users.	20.00	25.31	- 5.31	Draft Report Issued	
Servitor	To review the process for calculating engineering recharges to ensure that they are being correctly determined.	15.00	1.56	13.44	Work in Progress	
Use Of CCTV	To provide assurance that effective internal controls are in place in respect of the provision of the Closed Circuit Television system.	1.50	4.30	- 2.80	Final Report Issued	Low
Local Authority Bus Subsidy Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	2.00	2.54	- 0.54	Work in Progress	
Control Report - Thefts at Tame Street Garage	To address control weaknesses identified as a result of undertaking an irregularity investigation.	-	5.83	- 5.83	Draft Report Issued	
Control Report - Theft at Droylsden Library	To address control weaknesses identified as a result of undertaking an irregularity investigation.	-	1.57	- 1.57	Work in Progress	
Control Report - Youth Service - Unauthorised Use of a Vehicle and Equipment	To address control weaknesses identified as a result of undertaking an irregularity investigation.	-	1.19	- 1.19	Work in Progress	
Planning and Control		7.00	0.90	6.10	Ongoing	
Advice and Support		12.00	2.35	9.65	Ongoing	
Post Audit Reviews		11.00	-	11.00	Ongoing	
	<b>Totals</b>	<b>98.50</b>	<b>57.84</b>	<b>40.66</b>		

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
<b>GOVERNANCE</b>						
Softbox	A review is planned to look at the whole system from Childrens Services through to the payment on Softbox, to ensure that the controls to prevent overpayments are operating effectively.	15.00	-	15.00		
Apprenticeship Levy	A review of the processes within the organisation, including the finance process.	15.00	12.77	2.23	Work in Progress	
iTRENT Self Service	We will sign off the new module to ensure that the appropriate procedure has been followed prior to the implementation and the system is fit for purpose and secure.	10.00	-	10.00		
Social Media Controls	A review will be carried out to ensure that the set up and security of the Authority's Social Media accounts is robust and in line with recommended practice.	5.00	0.53	4.47		
GMPF Annual Return - Compliance Checks	Checks on the compliance checklist submitted with the GMPF Annual Return, to enable it to be signed off by the Head of Internal Audit.	4.00	3.76	0.24	Completed	
External Audit Checks - Payroll	External Audit select a sample from iTrent and Internal Audit carry out checks and provide the evidence to support the transactions. External Audit rely on this work to obtain assurance that the payroll system is operating effectively.	6.00	-	6.00		
Registrars Financial Audit	An allocation is included in the Plan each year to review the records and income in respect of individual Registrars, on a cyclical basis.	6.00	3.25	2.75	Work in Progress	
Members Allowances - Publication	To provide data assurance in relation to the publication of members allowances.	3.00	2.63	0.37	Completed	
Creditors Full System	To provide assurance that all invoices and payment requisitions are paid correctly, on a timely basis, and expenditure is appropriately accounted for.	3.00	5.06	- 2.06	Final Report Issued	Low
PAR - Payroll Whole System	Follow up work to ensure audit recommendations have been implemented.	-	0.35	- 0.35	Work in Progress	
PAR - DBS Procedures	Follow up work to ensure audit recommendations have been implemented.	1.50	0.31	1.19	Work in Progress	
Agresso Upgrade - Sign off	Signing off the upgrade of the General Ledger system.	4.00	8.47	- 4.47	Work in Progress	
Registrars	An allocation is included in the Plan each year to review the records and income in respect of individual Registrars, on a cyclical basis.	0.75	-	0.75		

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
Planning and Control - People and Workforce Development		3.00	3.73	- 0.73	Ongoing	
Advice and Support - People and Workforce Development		15.00	6.58	8.42	Ongoing	
Post Audit Reviews - People and Workforce Development		8.50	-	8.50	Ongoing	
Determination and Recovery of Adult Service Care and Support Charges	To review the processes in place within Exchequer Services to ensure that charges are being correctly	15.00	9.03	5.97	Work in Progress	
Debtors Full System	To provide assurance that all invoices are correctly raised and income is promptly collected and appropriately accounted for.	15.00	0.88	14.12	Work in Progress	
PAR - Direct Payments	Follow up work to ensure audit recommendations have been implemented.	2.00	2.93	- 0.93	Work in Progress	
Council Tax Full System	To examine the internal controls in place regarding the collection of Council Tax income to ensure it is promptly collected, maximised and correctly accounted for.	4.00	8.00	- 4.00	Final Report Issued	Medium
NNDR Full System	To examine the internal controls in place regarding the collection of NNDR income to ensure it is maximised, promptly recovered and correctly accounted for.	0.85	1.20	- 0.35	Final Report Issued	Medium
Planning and Control - Exchequer		5.00	-	5.00	Ongoing	
Advice and Support - Exchequer		15.00	1.27	13.73	Ongoing	
Post Audit Reviews - Exchequer		6.00	-	6.00	Ongoing	
	<b>Totals</b>	<b>162.60</b>	<b>70.75</b>	<b>91.85</b>		

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
<b>FINANCE</b>						
Review of Financial Regulations	To review and make recommendations to update Financial	2.00	1.55	0.45	Completed	
Insurance	To review the arrangements in place for the delivery of the insurance function.	15.00	-	15.00		
Procurement	Contingency days to be discussed with Director of Finance and Assistant Director of Finance to review procurement processes.	15.00	-	15.00		
Information Governance	A review of the arrangements in place in respect of Information Governance.	15.00	-	15.00		
Risk Management	A review of the arrangements in place in respect of Risk	15.00	-	15.00		
Bank Reconciliation Procedures	To provide assurance that bank reconciliations are being correctly undertaken on a regular/timely basis and that any discrepancies are being promptly investigated.	10.00	1.93	8.07	Work in Progress	
External Audit Checks - General Expenditure	To undertake checks on a sample of expenditure transactions to ensure that they are appropriate to the needs of the Council, have been appropriately authorised and correctly accounted for. This task is undertaken on behalf of External Audit and the results are used to inform the Audit of the Final Accounts.	6.00	-	6.00		
Click Travel	To provide assurance that effective arrangements are in place in respect of procuring travel and accommodation arrangements.	15.00	-	15.00		
PAR - Review of Financial Systems - General Ledger & Budgetary Control	Follow up work to ensure audit recommendations have been implemented.	0.30	0.42	- 0.12	Completed	
VAT	To provide assurance that VAT is being appropriately accounted for.	0.75	0.28	0.47	Final Report Issued	Medium
PAR - Monitoring of the Capital Programme	Follow up work to ensure audit recommendations have been implemented.	2.00	2.56	- 0.56	Work in Progress	
Treasury Management	To provide assurance that effective internal controls are in place in respect of the provision of the Treasury Management function.	0.50	1.18	- 0.68	Final Report Issued	Medium
PAR - Better Care Fund	Follow up work to ensure audit recommendations have been implemented.	0.25	0.60	- 0.35	Completed	
Planning & Control - Finance		4.00	1.82	2.18	Ongoing	
Advice and Support - Finance		5.00	1.86	3.14	Ongoing	
Post Audit Reviews - Finance		6.00	-	6.00	Ongoing	

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
Cyber Security Review	The review will examine the controls in place, to ensure that the Authority is protected from cyber attacks.	15.00	7.73	7.27	Work in progress	
Distributed Denial of Service (DDoS) attacks	A consultancy review to look at the DDoS attacks.	-	8.78	- 8.78	Completed	
Network Security (incl 3rd Party access)	The review will examine the controls in place to secure the Network and will include the controls to enable authorised third parties to access the network.	10.00	-	10.00		
ISO 27001 Gap Analysis	Although the Authority does not have this formal accreditation, it is planned to compare the recommended controls in the Standard to the controls that are currently in place.	10.00	5.50	4.50		
ICT Recharges	A review is planned to examine the determination and accounting of the recharges.	15.00	-	15.00		
BACS - New System Sign Off	New BACS software is to be introduced and Internal Audit will carry out checks to sign it off prior to it going live.	2.00	0.37	1.63	Completed	
PAR - Device Management	Follow up work to ensure audit recommendations have been implemented.	0.50	1.40	- 0.90	Completed	
Planning and Control - Digital Tameside		4.00	1.88	2.12		
Advice and Support - Digital Tameside		5.00	0.98	4.02		
Post Audit Reviews - Digital Tameside		3.00	-	3.00		
	<b>Totals</b>	<b>176.30</b>	<b>38.84</b>	<b>137.46</b>		



Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
<b>CROSSCUTTING</b>						
Contingency for GM Combined Authority - Devolution Assurance and Joint Working	Work programme to be determined by the Greater Manchester Combined Authority in relation to grant certification work.	10.00	13.44	- 3.44	Work in Progress	
UK Mail Advice and Support	Advice in respect of the checks that need to be undertaken by Service Areas across the Council prior to them using UK Mail.	10.00	5.37	4.63	Work in Progress	
<b>Totals</b>		<b>20.00</b>	<b>18.81</b>	<b>1.19</b>		

<b>GREATER MANCHESTER PENSION FUND</b>						
Northern Pool	A review will take place of the Governance arrangements for the newly formed Northern Pool.	15.00	-	15.00		
GLIL Regulated vehicle	A review will take place of the systems and procedures within GLIL in respect of the investments that are currently active.	10.00	-	10.00		
Compliance Function	A review is planned of the Compliance function to ensure that appropriate Compliance procedures have been put in place.	15.00	-	15.00		
First Bus Asset Transfers	A check will be made to ensure that the transfer of assets in relation to the First Bus pension liabilities has been carried out correctly.	10.00	-	10.00		
Transfer of Assets re Capital International	Checks will be carried out to ensure the accuracy and completeness of the asset transfers in relation to the previous Fund Manager.	10.00	13.13	- 3.13	Work in Progress	
Transfer of Assets to new Custodian	Checks will be carried out to ensure the accuracy and completeness of the asset transfers between the old and new custodian.	10.00	-	10.00		
Pooled Private Equity Vehicle	A review will be carried out of the systems in place in relation to the Pooled Private Equity Vehicle.	15.00	1.26	13.74	Work in Progress	
iConnect	We will sign off this new module of Altair, prior to it going live, to ensure the system is fit for purpose and secure.	5.00	3.85	1.15	Work in Progress	
Altair - Administration to Payroll Upgrade	The Payroll module of Altair is being upgraded to Java and Internal Audit have been asked to perform some data checks prior to the new upgrade going live.	5.00	-	5.00		
Benchmarking-KPI's	A review will take place of the Pension Funds Benchmarking and Performance Indicators.	10.00	-	10.00		
Segregation of Duties - New Structure	To ensure that segregation of duties is not compromised by the new staffing structure.	5.00	-	5.00		

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
Move to Barclays Bank	A review will be carried out on the system/process followed for the Private Equity Investments.	5.00	-	5.00		
Member Self Service	We will sign off this new module of Altair, prior to it going live, to ensure the system is fit for purpose and secure..	10.00	6.67	3.33	Work in Progress	
Move from Citrix re Altair	We will sign off this new module of Altair, prior to it going live, to ensure the system is fit for purpose and secure..	5.00	-	5.00		
Contribution Income (including processing of Year End)	Contribution Income is reviewed annually, as it is the main income of the Pension Fund, paid over to the Fund by Employers. External Audit rely on our work on this area, to ensure that there are processes in place to monitor and review the contributions received.	15.00	14.93	0.07	Draft Report Issued	
Information Governance/Security Incidences	Investigation of Information Security Breaches under the Information Security Incident Reporting Procedure/Practice Note.	10.00	4.08	5.92	Work in Progress	
Calculation and Payment of Benefits	Systems for the calculation of benefits will be examined, and followed through to the payment system.	16.00	16.26	- 0.26	Final Report Issued	High
Agresso Upgrade	To sign off the Agresso upgrade prior to the system going live	5.00	0.94	4.06	Work in Progress	
VAT	To provide assurance that VAT is being appropriately accounted for.	0.75	0.28	0.47	Final Report Issued	Medium
Treasury Management - Pension Fund	To provide assurance that effective internal controls are in place in respect of the provision of the Treasury	0.50	1.43	- 0.93	Final Report Issued	Medium
Local Investments Impact Portfolio	A review of the processes in place in relation to the investments in the Impact Portfolio.	0.50	0.79	- 0.29	Final Report Issued	High
ICT Device Management	To provide assurance that effective internal controls are in place in respect of Device Management.	-	5.24	- 5.24	Final Report Issued	High
PAR - Review of the Management of Assets by La Salle Asset Management	Follow up work to ensure audit recommendations have been implemented.	2.50	3.10	- 0.60	Work in Progress	
PAR -Private Equity	Follow up work to ensure audit recommendations have been implemented.	0.80	0.75	0.05	Completed.	
PAR - Debtors	Follow up work to ensure audit recommendations have been implemented.	0.80	1.29	- 0.49	Completed.	
2nd PAR - Creditors	Follow up work to ensure audit recommendations have been implemented.	1.00	0.88	0.12	Work in Progress	
PAR - Pension Benefits Payable	Follow up work to ensure audit recommendations have been implemented.	1.00	0.86	0.14	Completed.	
Altair	Follow up work to ensure audit recommendations have been implemented.	0.20	0.10	0.10	Work in Progress	

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
PAR - Altair	Follow up work to ensure audit recommendations have been implemented.	-	0.35	- 0.35	Completed.	
PAR - Unitisation	Follow up work to ensure audit recommendations have been implemented.	1.50	1.53	- 0.03	Completed.	
PAR - GMPVF - First Street Development	Follow up work to ensure audit recommendations have been implemented.	1.50	0.90	0.60	Work in Progress	
Visits to Contributing Bodies	An allocation of days is included annually for Internal Audit to carry out visits to a sample of Employers. The auditor reviews the data held on the Employer's payroll system to ensure that the correct contributions are being paid over to the Pension Fund.	45.00	0.72	44.28	Work in Progress	
Visit To Contributing Body - Manchester City Council		1.00	1.46	- 0.46	Final Report Issued	High
Visit To Contributing Body - Salford City Council		0.75	1.50	- 0.75	Final Report Issued	Medium
Visit To Contributing Body - Trafford MBC		1.50	1.94	- 0.44	Draft Report Issued	
Visits to Contributing Bodies - Trafford Housing Trust		-	8.01	- 8.01	Final Report Issued	Low
Visits to Contributing Bodies - Southway Housing Trust (Manchester) Limited		5.00	5.70	- 0.70	Draft Report Issued	
Visit To Contributing Body - Bury Borough Council		10.00	11.80	- 1.80	Final Report Issued	High
Visit to Contributing Body - Salford University		5.00	0.69	4.31	Work in Progress	
Visit to Contributing Body - Manchester Metropolitan		5.00	0.56	4.44	Work in Progress	
NPS - Review of 2017-18 Year End Return		-	13.34	- 13.34	Completed.	
Contributing Body Visit to NPS - Review of APP		-	13.24	- 13.24	Work in Progress	
PAR - Visit To Contributing Body - Rochdale Metropolitan Borough Council		0.80	0.84	- 0.04	Completed.	
PAR - Visits to Contributing Bodies - Greater Manchester Police Authority		0.80	1.08	- 0.28	Work in Progress	
PAR - Contributing Body Visit to NPS		1.00	3.90	- 2.90	Work in Progress	
Service Charge - Chorlton Cross		To provide assurance that the income and expenditure charged is accurate and in line with supporting documents.	-	2.19	- 2.19	Completed.
Planning and Control		15.00	9.72	5.28		
Advice and Support		10.00	7.19	2.81		
Post Audit Reviews		12.50	-	12.50		
<b>Totals</b>		<b>300.40</b>	<b>162.49</b>	<b>137.91</b>		

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
<b>PLANNED WORK</b>		1,294.00	578.75	715.25		
<b>COUNTER FRAUD WORK/INVESTIGATIONS</b>		463.00	258.00	205.00		
<b>TOTAL AUDIT DAYS</b>		1,757.00	836.75	920.25		

## APPENDIX 2

### Internal Audit Service – Public Sector Internal Audit Standards Action Plan

The following points for action to develop the Audit Function arising from the Peer Review in March 2018 are detailed below:

PSIAS Ref	Ref No.	Points for Consideration	Responsible	Action	Update September 2018
1110	1	Consideration should be given to obtaining formal feedback from the Chief Executive and Chair of Audit Committee for the annual appraisal of the Head of Risk Management and Audit.	Director of Finance	The Annual Development Review for the Head of Risk Management and Audit will take on board the recommendation made.	This will be incorporated into the next Annual Development Review due in 2019.
1130	2	Consider allocating the formal SIRO designation to a chief officer, even if the internal audit team continues to support the SIRO function.	Director of Finance/Director of Governance and Resources	The roles relating to Information Governance are being discussed at a meeting on 9 May 2018.	The roles are being reviewed as part of a wider review looking at supporting functions for the Council and CCG.
2010	3	Consideration should be given to demonstrating how the audit plan and priorities align to the corporate risk register, assurance framework, link to the Council's objectives and priorities and the prioritisation of audit assignments.	Wendy Poole Head of Risk Management and Audit Services	The Audit Plan for 2018/19 will be presented taking on board this recommendation.	The plan presented and approved by the Audit Panel in May 2018 incorporated the recommendation made.
2010	4	The audit plan could be more specific to outline what an optimum level of staff would be able to deliver. This would enable the Audit Panel and Senior Management Team to make an informed assessment of the adequacy of staffing levels.	Wendy Poole Head of Risk Management and Audit Services	The planning process for 2018/19 and future years will incorporate the recommendation made.	This was discussed during the planning process for 2018/19; however, a more formal approach will be adopted for 2019/20.

PSIAS Ref	Ref No.	Points for Consideration	Responsible	Action	Update September 2018
1300	5	The Quality Assurance and Improvement Programme (QAIP) should include an action plan identifying steps which will be taken to continually improve the service and enable Audit Panel to monitor progress. The Quality Assurance and Improvement Programme should also be referenced in the Annual Report.	Wendy Poole Head of Risk Management and Audit Services	The Quality Assurance and Improvement Programme (QAIP) for 2018/19 will take on board the recommendation and detail the improvements included in this report as a minimum.	Implemented. Update included in the Progress Report presented to the Audit Panel in October 2018.

During the review the following additional points for consideration were identified. Whilst these specific points are out of scope of the PSIA Standards/LGAN requirements, they are nonetheless contributory to the overall effectiveness and efficiency of the Internal Audit Service and are presented for information and consideration only:

Rec No.	Points for Consideration	Responsible	Action	Update September 2018
1	The Audit Plan and Progress reports to Audit Panel are described as reports of the AD Finance/Director of Finance with the Head of Risk Management and Audit also listed as a reporting officer. To ensure that audit retains its organisational independence we recommend that the reports go in the name of the Head of Risk Management and Audit.	Wendy Poole Head of Risk management and Audit Services	This will be discussed with the Director of Finance and Director of Governance and Pensions, as normal practice at the Council is for the Director to be listed then the reporting officer.	The Risk Management and Audit - Annual Report for 2017/18 and the Annual Audit Plan Report for 2018/19 were both presented in the name of the Head of Risk Management and Audit and all progress reports will be presented in the same way.
2	Consideration should be given to identifying the skills needs by the audit team to assist the Council with its current transformation programme and provide training and development opportunities to address any skills shortage.	Wendy Poole Head of Risk management and Audit Services	This will be discussed with the Director of Finance to ensure the appropriate skills are identified and training and development opportunities to address any skills shortage delivered.	Work will be undertaken in the second half of the year.
3	Clearer guidance on the extent of post audit review work should be documented in line with the number and priority of recommendations. In addition, improved transparency could be	Wendy Poole Head of Risk management and Audit Services	Further enhancements to the progress reports to the Audit Panel were	Guidance has been issued to staff in terms of completing Post Audit Reviews.

Rec No.	Points for Consideration	Responsible	Action	Update September 2018
	<p>achieved by including post audit reviews in the periodic progress reports to Audit Panel. Consideration should also be given to the process for agreeing extensions to target implementation dates and post audit review timings.</p>		<p>introduced during 2017/18 and the recommendation will be considered for the reporting process for 2018/19.</p>	<p>In terms of transparency the post audit reviews undertaken have been included in the Progress Report presented to the Audit Panel in October 2018.</p>