

## DRAFT INTERNAL AUDIT REPORT 2017/18

AUDITABLE AREA	PURPOSE OF AUDIT	DAYS 2017/18
<b>PEOPLE - ADULTS AND CHILDREN</b>		
Homecare	To provide assurance that effective internal controls are in place in respect of the provision of homecare.	15
Learning Disabilities Client Accounts	To provide assurance that effective internal controls are in place to ensure that clients monies are safeguarded and appropriately accounted for.	10
Childrens Services Reporting of Performance Data to the Improvement Board	Days allocated to review the performance data provide to the Improvement Board for accuracy and completeness.	15
Childrens Homes	The financial procedures at the Homes will be reviewed.	20
Placements North West	Placements Northwest is a regional children's service project which assists the 22 local authorities in the Northwest in making "Out of Authority" placements. These placements cover four board areas: Education, Fostering, Leaving Care and Residential sectors. Tameside is the lead authority for the project. This audit follows on from an audit on the Procurement of Placements which was conducted in 2015/16. We will review the processes in place for the award of contracts/frameworks that have been set up, and also the monitoring of the contracts/frameworks.	15
Leaving Care	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	15
Emergency/Cash Payments	A review will take place of the cash/emergency payments being made by Childrens Services.	10
Childrens Safeguarding	This review will examine the risks and the controls in place to mitigate those risks, in relation to Safeguarding Children.	15
Troubled Families	An allocation has been included to carry out checks on the Troubled Families Scheme in accordance with a GM wide audit programme.	10
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.	14
Advice and Support	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	14
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	21
Days required to complete 2016/17 Work	Days required to finalise audits that were in progress at the year end.	3
<b>TOTAL PLANNED DAYS FOR PEOPLE</b>		<b>177</b>
<b>PUBLIC HEALTH</b>		
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
Ring-Fenced Public Health Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	5
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.	3
Advice and Support	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	1
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	3
Days required to complete 2015/16 Work	Days required to finalise audits that were in progress at the year end.	2
<b>TOTAL PLANNED DAYS FOR PUBLIC HEALTH</b>		<b>29</b>
<b>PLACE</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
Capital Projects	To examine the project management process in respect of a number of major capital schemes to provide assurance that it is operating effectively and achieving the required outcomes.	15
Estate Management, Disposal and Acquisition	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
Environmental Services Income	To review the process in place for the collection of environmental services income to ensure that it is maximised, promptly collected and appropriately accounted for.	15
Waste Disposal Levy	To provide assurance that effective internal controls are in place to ensure that the waste disposal levy has been correctly determined.	15
Provision of Integrated Transport Service	To provide assurance that internal controls are in place to ensure the effective provision of transport to service users.	15
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.	3
Network Security ( including 3rd Party access)	This audit, to be carried out by Salford ICT Audit team, will examine the management of the network and the security measures in place, to safeguard the Authority's information assets.	10
Computer Audit Contingency	This is an allocation of days to enable us to draw on the expertise of the ICT Auditors at Salford for advice and assistance with other audits.	5
Hattersley Collaboration Agreement	To undertake an audit of the Final Accounts.	6
Audit of Final Accounts	To provide assurance that the figures contained within the final accounts are correct.	5
Local Authority Bus Subsidy Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	1
Use of CCTV	To provide assurance that effective internal controls are in place in respect of the provision of the Closed Circuit Television system.	15
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.	15

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AUDITABLE AREA	PURPOSE OF AUDIT	DAYS 2017/18
Advice and Support	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	21
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	14
Days required to complete 2016/17 Work	Days required to finalise audits that were in progress at the year end.	13
<b>TOTAL PLANNED DAYS FOR PLACE</b>		<b>198</b>

GOVERNANCE AND RESOURCES		
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
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.	3
Creditors System	To provide assurance that all invoices and payment requisitions are paid correctly, on a timely basis, and expenditure is appropriately accounted for.	15
Treasury Management	To provide assurance that effective internal controls are in place in respect of the provision of the Treasury Management function.	15
VAT	To provide assurance that VAT is being appropriately accounted for.	10
Determination and Recovery Of Charges	To review the processes in place within Exchequer Services to ensure that charges are being correctly calculated and promptly recovered.	15
NNDR	To examine the internal controls in place regarding the collection of NNDR income to ensure it is maximised, promptly recovered and correctly accounted for.	15
Council Tax	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.	15
Debtors	To provide assurance that all invoices are correctly raised and income is promptly collected and appropriately accounted for.	15
External Audit Checks - Payroll	Grant Thornton 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.	5
Registrars Financial Audit	An allocation is included in the Plan each year to review the records and income in respect of individual Registrars, on cyclical basis.	6
Members Allowances - Publication	To provide data assurance in relation to the publication of members allowances.	2
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.	5
Review of Financial Regulations	To review and make recommendations to update Financial Regulations.	1
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.	17
Advice and Support	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	25
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	25
Days required to complete 2016/17 Work	Days required to finalise audits that were in progress at the year end.	13
<b>TOTAL PLANNED DAYS FOR GOVERNANCE AND RESOURCES</b>		<b>217</b>

PEOPLE - SCHOOLS		
Poplar Street Primary, Audenshaw	To review the financial management of the school to ensure robust processes and procedures are in place in accordance with best practice to deliver a strong control environment.	6
Arlies Primary, Stalybridge		6
Millbrook Primary, Stalybridge		6
Aldwyn Primary, Audenshaw		6
St Anne's Primary, Denton		6
St Pauls RC Primary, Hyde		6
Ravensfield Primary, Dukinfield		6
Gee Cross Holy Trinity CE Primary		6
St John's CE Primary, Dukinfield		6
St Mary's RC Primary, Denton		6
Holy Trinity CE Primary, Ashton U Lyne		6
St Mary's CE Primary, Droylsden		6
St Mary's RC Primary, Dukinfield		6
St Anne's RC Primary, Audenshaw		6
Samuel Laycock School, Ashton U Lyne		6
St George's CE Primary, Mossley		6
Alder Community High School, Hattersley		10
Thomas Ashton School, Hyde	10	
ICT Security & Information Security	Salford ICT Auditors will review the systems and processes in place at a sample of schools for ICT Security and Information Governance. Good practice and recommendations will be shared.	20
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.	12

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AUDITABLE AREA	PURPOSE OF AUDIT	DAYS 2017/18
Advice and Support	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes. Provision of School Newsletter.	15
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	30
Days required to complete 2016/17 Work	Days required to finalise audits that were in progress at the year end.	12
<b>TOTAL PLANNED DAYS FOR SCHOOLS</b>		<b>205</b>
<b>CROSS-CUTTING</b>		
Integrated Commissioning Fund	To provide assurance that effective internal controls are in place for the effective financial management and budgetary control of the Integrated Commissioning Fund.	15
Contingency for GM Combined Authority - Devolution Assurance and Joint Working	Work programme to be determined by the Greater Manchester Audit Executive Group.	20
Information Governance - Mobile Working	With the increase in mobile working, this review will aim to assess whether there are appropriate controls in place to keep information secure.	15
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.	1
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	2
<b>TOTAL PLANNED DAYS FOR CROSS-CUTTING</b>		<b>53</b>
<b>PENSION FUND</b>		
Pooling of Investments	An allocation has been included in the Plan to review the Governance arrangements in relation to Pooling.	10
Employer Transfers to GMPF	Internal Audit will carry out some data verification checks on the transfer of the data from the ceding funds, into GMPF.	20
Private Equity	A review will be carried out on the system/process followed for the Private Equity Investments.	15
Transfer of Assets to New Credit Manager	A new Credit Manager has been procured and assets will be moved from other Fund Managers to the new Credit Manager. Checks will be carried out on the completeness and accuracy of the transfer of assets.	5
Local Investments - Impact Portfolio	A review will be carried out on the system/process followed for the Local Investments Impact Portfolio.	15
Contribution Income (including processing of Year End returns)	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
Treasury Management	A review will be carried out alongside a review for Tameside on the Treasury Management system/process.	10
Calculation and Payment of Benefits	Systems for the calculation of benefits will be examined, and followed through to the payment system.	15
Guaranteed Minimum Pension (GMP) Reconciliations	In April 2016, contracting out status for all UK Defined Benefit schemes, including the LGPS, ended. As a result, all schemes need to reconcile their GMP data against HMRC data to ensure liabilities are recorded correctly and to avoid overpayment of pensions. Audit time has been included in the Plan to review a sample of reconciliations and the process being followed.	5
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.	65
Altair System	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
Benchmarking /KPI's	A review will take place of the Pension Fund's Benchmarks and Key Performance Indicators.	10
BACS process	New BACS software is to be implemented, and when this is live a review will be carried out on the process followed by the Pension Fund when BACS payments are made, to ensure that internal controls are adequate.	3
Risk Management	A review is to take place of the Risk Management procedures in place within the Pension Fund.	5
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.	15
Advice and Support	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	20
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	15
Days required to complete 2016/17 Work	Days required to finalise audits that were in progress at the year end.	52
<b>TOTAL PLANNED DAYS FOR PENSION FUND</b>		<b>300</b>
<b>TOTAL PLANNED DAYS</b>		<b>1179</b>
<b>COUNTER FRAUD WORK AND INVESTIGATIONS</b>		<b>487</b>
<b>TOTAL DAYS FOR 2017/18</b>		<b>1666</b>