

Activity Title	Purpose of Audit	Approved Plan	Revised Plan	Actual Days	Variance	Status	Level of Assurance
<b>ADULTS</b>							
Home Care	To provide assurance that effective internal controls are in place in respect of the provision of homecare.	15	0	0	0	Rescheduled to 2018/19 as Reablement was identified as a priority	
Reablement	To provide assurance that effective internal controls are in place in respect of the reablement service.	0	15	19	4	Draft Report Issued.	
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	10	17	7	Final Report Issued	Medium Level of Assurance
PAR - Planning and Commissioning - Strategic Management	Follow up work to ensure audit recommendations have been implemented.	3	3	3	0	Completed.	
PAR - Nursing and Residential Home Placements-Payments	Follow up work to ensure audit recommendations have been implemented.	1	1	0	-1	Suspended.	
PAR - Community Response and Telecare-Telehealth	Follow up work to ensure audit recommendations have been implemented.	3	3	4	1	Completed.	
Control Report - Missing Monies - Somerset House Learning Disabilities Home	As a result of monies going missing at a Learning Disabilities Home a Control Report was produced. The Control Report identified weaknesses in processes and made recommendations which, once implemented, will strengthen the control environment and reduce the risk of such an incident occurring in the future.	1	1	1	0	Completed.	
Planning & Control - Adult Services	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.	8	8	6	-2	Ongoing.	
Advice - Adult Services	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	9	9	8	-1	Ongoing.	
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	9	9	0	-9	Days allocated as Post Audit Reviews are undertaken.	
	<b>Totals</b>	<b>59</b>	<b>59</b>	<b>58</b>	<b>-1</b>		

CHILDREN'S						
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	15	7	-8	Quarter 4
Safeguarding	This review will examine the risks and the controls in place to mitigate those risks, in relation to Safeguarding Children.	15	15	19	4	Draft Report Issued
Childrens Homes	The financial procedures at the Homes will be reviewed.	20	0	0	0	Rescheduled to 2018/19
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	0	0	0	Rescheduled to 2018/19
Leaving Care	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	15	15	25	10	Draft Report Issued
Emergency/Cash Payments	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	10	0	0	0	Rescheduled to 2018/19
PAR - Procurement of Placements for Children	Follow up work to ensure audit recommendations have been implemented.	0	0	3	3	Reviews being conducted by Management
PAR - ISCAN Short Term Care - Jubilee Gardens	Follow up work to ensure audit recommendations have been implemented.	1	1	0	-1	Completed
Advice - Tapestry Sign Off	To ensure appropriate controls are in place prior to signing the system off.	0	0	1	1	Work in Progress
Control Report - Information Incidents	To comment on control issues highlighted as a result of information incidents.	0	0	2	2	Work in Progress
Troubled Families	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	10	10	2	-8	Work in Progress
Planning & Control - Childrens		6	6	0	-6	Ongoing
Post Audit Reviews - Childrens		6	6	0	-6	Ongoing
Advice - Childrens		5	6	0	-6	Ongoing
Totals		117	74	59	-15	

**POPULATION HEALTH**

Public Health - Contract Monitoring - Provision of a Drug and Alcohol Recovery Service	To review the process in place for monitoring the Drugs and Alcohol contract to ensure that it is robust and achieving the required outcomes	2	2	2	0	Final Report Issued.	Low Level of Assurance
Health & 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	15	0	-15	Quarter 4	
Ring-fenced Public Health Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	5	5	6	1	Completed.	
PAR - Public Health - Contract Monitoring - Provision of a Drug and Alcohol Recovery Service	Follow up work to ensure audit recommendations have been implemented.	2	2	2	0	Work in Progress.	
Post Audit Review - Information Governance	Follow up work to ensure audit recommendations have been implemented.	1	1	1	0	Completed.	
Planning & Control		3	3	2	-1	Ongoing.	
Advice		1	1	0	-1	Ongoing.	
	<b>Totals</b>	<b>29</b>	<b>29</b>	<b>12</b>	<b>-17</b>		

**PLACE**

Section 106 Agreements, Developer Levy		1	1	2	1	Final Report Issued	Low Level of Assurance
Hattersley Collaboration Agreement	To undertake an audit of the Final Account	1	1	2	1	Completed	
Hattersley Collaboration Agreement	To undertake an audit of the Final Account	6	6	8	2	Draft Report Issued	
Estate Management	To provide assurance that the Council's Estate is being effectively managed and income is being maximised.	15	15	15	0	Draft Report Issued	
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	0	0	0	Rescheduled to 2018/19	
Post Audit Review - Inspired Spaces - Monitoring of the Facilities Management Contract	Follow up work to ensure audit recommendations have been implemented.	0	0	7	7	Suspended	
Inspired Spaces - Monitoring Of The Catering Contract	To provide assurance that effective contract monitoring processes are in place in order to ensure compliance.	15	0	0	0	Suspended	
Post Audit Review- Section 106 Agreements, Developer Levy and Community Infrastructure Levy	Follow up work to ensure audit recommendations have been implemented.	3	3	0	-3	Work in Progress	
Planning & Control		4	4	2	-2	Ongoing.	
Advice & Support		2	2	1	-1	Ongoing.	
Post Audit Reviews		0	0	0	0	Allocated	
	<b>Totals</b>	<b>62</b>	<b>32</b>	<b>36</b>	<b>3</b>		

OPERATIONS AND NEIGHBOURHOODS							
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	15	23	8	Draft Report Issued	
Health and Safety Consultancy Review	To provide assurance that health and safety is being effectively managed throughout the Council and ensure compliance with legislation.	3	3	3	0	Consultancy Report Issued.	
Audit of Final Accounts	To provide assurance that the figures contained within the final accounts are correct.	5	0	0	0	Rescheduled to 2018/19	
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	0	0	0	Rescheduled to 2018/19	
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	0	1	1	Rescheduled to 2018/19	
Provision of the Integrated Transport Service	To provide assurance that effective internal controls are in place to ensure that the waste disposal levy has been correctly determined.	15	15	5	-10	Work in Progress	
Local Authority Bus Subsidy Grant	To provide assurance that effective internal controls are in place to ensure that the waste disposal levy has been correctly determined.	1	1	2	1	Completed	
PAR - Stores & Stock Control	Follow up work to ensure audit recommendations have been implemented.	1	1	1	0	Completed	
PAR - Markets Operations	Follow up work to ensure audit recommendations have been implemented.	2	2	1	-1	Completed	
PAR - Car Parking and Enforcement Income	Follow up work to ensure audit recommendations have been implemented.	2	2	4	2	Completed	
Planning & Control		7	7	3	-4	Ongoing	
Advice		12	12	9	-3	Ongoing	
Post Audit Reviews		6	6	0	-6	Days allocated as Post Audit Reviews are undertaken	
<b>Totals</b>		<b>98</b>	<b>64</b>	<b>50</b>	<b>-14</b>		
GOVERNANCE							
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.	15	15	18	3	Work in Progress	

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	0	0	0	Rescheduled to 2018/19	
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.	15	15	22	7	Work in Progress	
Debtors	To provide assurance that all invoices are correctly raised and income is promptly collected and appropriately accounted for.	10	0	0	0	Rescheduled to 2018/19	
PAR - Direct Payments	Follow up work to ensure audit recommendations have been implemented.	3	3	2	-1	Work in Progress	
UK Mail - System Sign Off	Transfer of system to UK Mail. Internal Audit will carry out check to sign it off prior to going live.	5	5	7	2	Work in Progress	
Planning & Control		6	6	1	-5	Ongoing	
Advice		10	10	15	5	Ongoing	
Post Audit Reviews		4	4	0	-4	Days allocated as Post Audit Reviews are undertaken	
Payroll Whole System	To review the controls in place for the payment of salaries, additional payments, and the deduction of tax, other statutory deductions and pension contributions.	7	7	10	3	Final Report Issued	High Level of Assurance
DBS Procedures	Review of the processes in operation across the Council, to see if the appropriate controls are in place, and whether there are any improvements that can be made.	3	3	3	0	Final Report Issued	Medium Level of Assurance
Payroll - External Audit Checks	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	5	0	-5	Audit not required in 2017/18	
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	0	0	0	Rescheduled to 2018/19	
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.	15	15	20	5	Draft Report Issued	

Registrars	An allocation is included in the Plan each year to review the records and income in respect of individual Registrars, on cyclical basis.	6	6	5	-1	Draft Report Issued	
Members Allowances - Publication	To provide data assurance in relation to the publication of members allowances.	2	2	3	1	Completed	
Car Allowances Annual Review	To undertake checks on the annual review of Car Allowances for correctness.	0	0	1	1	Completed	
Post Audit Review - Creditors	Follow up work to ensure audit recommendations have been implemented.	0	0	1	1	Reviews being undertaken by Management	
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	3	4	1	Completed	
Control Report - Information Incidents	To comment on control issues highlighted as a result of Information Incidents	0	0	3	3	Completed	
Agresso Upgrade	Signing off the upgrade of the General Ledger system.	0	0	0	0	Work in Progress	
Planning and Control		6	6	0	-6	Ongoing	
Advice and Support		3	3	15	12	Ongoing	
Post Audit Reviews		8	8	0	-8	Days allocated as Post Audit Reviews are needed	
	<b>Totals</b>	<b>156</b>	<b>116</b>	<b>131</b>	<b>15</b>		
<b>FINANCE</b>							
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	5	0	-5	Work in Progress	
Review of Financial Regulations	To review and make recommendations to update Financial Regulations.	1	1	0	-1	Quarter 4	
VAT	To provide assurance that VAT is being appropriately accounted for.	10	10	12	2	Draft Report Issued	
Monitoring of Capital Programme	To provide assurance that effective monitoring arrangements are in place in respect of capital expenditure.	2	2	4	2	Final Report Issued	Medium Level of Assurance
Treasury Management	To provide assurance that effective internal controls are in place in respect of the provision of the Treasury Management function.	15	15	10	-5	Work in Progress	

PAR - Better Care Fund	Follow up work to ensure audit recommendations have been implemented.	1	1	2	1	Work in Progress	
PAR - Cashiers	Follow up work to ensure audit recommendations have been implemented.	2	2	2	0	Completed	
PAR - Review of Financial Systems - General Ledger & Budgetary Control	Follow up work to ensure audit recommendations have been implemented.	0	0	4	4	Work in Progress.	
Planning & Control		5	5	1	-4	Ongoing	
Advice and Support		12	12	2	-10	Ongoing	
Post Audit Reviews		9	9	0	-9	Days allocated as Post Audit Reviews are undertaken	
Network Security (incl 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	0	0	0	Rescheduled to 2018/19	
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	3	3	0	Work in Progress	
Device Management	To provide assurance that effective internal controls are in place in respect of Device Management.	3	3	7	4	Final Report Issued	Medium Level of Assurance
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	5	0	-5	Days to be allocated to support other audits where ICT advice/support needed	
Audit Needs Assessment	To undertake a risk assessment to determine the ICT Audits for future planning years	3	3	0	-3	Work in Progress	
Planning and Control		4	4	0	-4	Ongoing	
Advice and Support		7	7	1	-6	Ongoing	
Post Audit Reviews		3	3	0	-3	Days allocated as Post Audit Reviews are needed	
	<b>Totals</b>	<b>100</b>	<b>90</b>	<b>51</b>	<b>-39</b>		

## LEARNING

Poplar St Primary Nursery		6	6	6	0	Final Report Issued	High Level of Assurance
Arlies Primary & Nursery		6	6	6	0	Final Report Issued	High Level of Assurance
Millbrook Prim & Nursery		6	6	6	0	Final Report Issued	High Level of Assurance
Aldwyn Primary		6	6	6	0	Draft Report Issued	
St. Anne's Primary, Denton		6	6	0	-6	Quarter 4	
Dane Bank Primary & Nursery		0	0	7	7	Final Report Issued	Medium Level of Assurance
St Pauls R C Primary & Nursery Hyde		6	6	6	0	Final Report Issued	High Level of Assurance
Ravensfield Primary		6	6	0	-6	Quarter 4	
Holy Trinity C E Gee Cross		6	6	0	-6	Quarter 4	
St Johns C E Primary		6	6	0	-6	Quarter 4	
St Marys R C Primary Denton		6	6	6	0	Final Report Issued	High Level of Assurance
Holy Trinity C E Primary		6	6	0	-6	Quarter 4	

St Marys C E Infant & Nursery Droylsden	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	6	0	-6	Quarter 4	
St Marys R C Primary & Nursery, Dukinfield		6	6	6	0	Draft Report Issued	
St Anne's R C Primary & Nursery, Audenshaw		6	6	9	3	Draft Report Issued	
Samuel Laycock School		6	6	0	-6	Quarter 4	
St. Georges C E Primary Mossley		6	6	7	1	Final Report Issued	Medium Level of Assurance
Alder Community High School		10	10	11	1	Draft Report Issued	
Thomas Ashton Primary & Secondary Centres		10	10	9	-1	Work in Progress	
St Raphael's R C Primary		2	2	1	-1	Final Report Issued	Medium Level of Assurance
Canon Burrows C E Primary		2	2	3	1	Final Report Issued	Low Level of Assurance
Livingstone Primary		1	1	2	1	Final Report Issued	High Level of Assurance
Hyde Community College		1	1	3	2	Final Report Issued	Low Level of Assurance
Milton St Johns C E Primary		1	1	2	1	Final Report Issued	High Level of Assurance
St Peters RC Primary & Nursery Stalybridge		1	1	2	1	Final Report Issued	High Level of Assurance
St Stephens R C Primary Droylsden - ICT Consultancy Review	To provide assurance on the ICT provision with the school	0	0	3	3	Review Completed	
Wild Bank Primary and Nursery - Control Report	To improve the controls in the school	0	0	7	7	Review Completed	
PAR - Music Service Control Report	Follow up work to ensure audit recommendations have been implemented	0	0	3	3	Completed	
ICT Security at Schools	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	20	15	-5	Work in Progress	
Schools Cash Flow-Deficit Recovery Plans	Review of the procedures for monitoring the cash deficits at schools and the risks to the Council with the Academisation programme.	1	1	3	2	Final Report Issued	Medium Level of Assurance
Pupil Referral Service	Review of the controls in place to mitigate the risks within the Pupil referral Service.	2	2	3	1	Final Report Issued	Low Level of Assurance
Planning and Control		9	9	0	-9	Ongoing	
Advice		15	15	6	-9	Ongoing	
Schools Newsletter		0	0	2	2	Ongoing	
Post Audit Reviews		6	6	0	-6	Days to be allocated as and when required	
PAR - Russell Scott Primary	Follow up work to ensure audit recommendations have been	2	2	3	1	Follow up work in progress	
PAR - Denton Community College		2	2	2	0	Follow up work in progress	
PAR - Pinfold Primary & Nursery		1	1	1	0	Completed	
PAR - Canon Johnson C E Primary		1	1	1	0	Completed	
PAR - Hurst Knoll C E Primary		1	1	1	0	Completed	
PAR - Greenfield Primary & Nursery		1	1	1	0	Completed	
PAR - St James R C Primary & Nursery Hattersley Hyde		1	1	1	0	Completed	
PAR - Early Years Funding		3	3	4	1	Completed	
PAR - Greswell Primary & Nursery		2	2	1	-1	Completed	

PAR - Our Lady Of Mount Carmel	implemented.	3	3	3	0	Completed	
PAR - Milton St Johns C E Primary		1	1	0	-1	Work in Progress	
PAR - Canon Burrows C E Primary		1	1	2	1	Work in Progress	
PAR - Hyde Community College		2	2	0	-2	Work in Progress	
PAR - St Peters RC Primary and Nursery Stalybridge		1	1	1	0	Work in Progress	
PAR - Livingstone Primary		1	1	1	0	Work in Progress	
PAR - Pupil Referral Service		3	3	1	-2	Work in Progress	
PAR - St Raphael's R C Primary		1	1	1	0	Work in Progress	
Mossley Hollins High - Grant Claim - Assurance Work		2	2	2	0	Completed	
	<b>Totals</b>	<b>205</b>	<b>205</b>	<b>165</b>	<b>-40</b>		

#### CROSSCUTTING

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	0	0	0	Rescheduled to 2018/19	
Contingency for Greater Manchester Combined Authority-Devolution Assurance and Joint Working	Work programme to be determined by the Greater Manchester Audit Executive Group.	20	20	4	-16	Quarter 4	
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	0	0	0	Rescheduled to 2018/19	
Planning and Control		1	1	0	-1	Ongoing	
Post Audit Reviews		2	2	0	-2	Days allocated as Post Audit Reviews are needed	
	<b>Totals</b>	<b>53</b>	<b>23</b>	<b>4</b>	<b>-19</b>		

#### GREATER MANCHESTER PENSION FUND

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	15	0	-15	Quarter 4	
Treasury Management	A review will be carried out alongside a review for Tameside on the Treasury Management system/process.	10	10	8	-2	Work in Progress	
Benchmarking/KPI's	A review will take place of the Pension Fund's Benchmarks and Key Performance Indicators.	10	0	0	0	Rescheduled to 2018/19	

BACS	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	3	3	0	Work in Progress	
First Bus Transfer to GMPF	Internal Audit will carry out some data verification checks on the transfer of the data from the ceding funds, into GMPF.	20	20	24	4	Completed	
First Bus Asset Transfers	To provide assurance that the asset transfer process to appropriately controlled.	0	5	0	-5	Quarter 4	
Private Equity	A review will be carried out on the system/process followed for the Private Equity Investments.	15	15	15	0	Final Report Issued	High Level of Assurance
Pooling of Investments	An allocation has been included in the Plan to review the Governance arrangements in relation to Pooling.	10	0	0	0	Rescheduled to 2018/19	
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	5	11	6	Work in Progress	
Local Investments Impact Portfolio	A review will be carried out on the system/process followed for the Local Investments Impact Portfolio.	15	15	1	-14	Work in Progress	
Calculation and Payment of Benefits	Systems for the calculation of benefits will be examined, and followed through to the payment system.	15	15	4	-11	Work in Progress	
Guaranteed Minimum Pensions (GMP)	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	5	8	3	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.	65	47	25	-22	Days allocated as visits arranged.	Tameside visit at Draft Report Stage, Trafford and Salford and Manchester booked for Q4.
Payroll - Transfer to Java	To provide assurance that the transfer is managed effectively and data transfers are controlled/reconciled.	0	8	7	-1	Completed	

Agresso Upgrade	To sign off the Agresso upgrade prior to the system going live	0	10	1	-9	Work in Progress	
Altair Administration to Payroll Upgrade	To sign off the Altair Administration to Payroll upgrade prior to going live.	5	5	0	-5	Quarter 4	
ICT Device Management	To provide assurance that effective internal controls are in place in respect of Device Management.	0	10	0	-10	Work in Progress	
Review of Compliance with TPR Code of Practice 14	To provide assurance that the Pension Fund is complying with the TPR Code of Practice 14.	0	10	3	-7	Work in Progress	
Days required to complete 2016/17 work	Projects in progress at the year end to be completed in 2017/18	52	51	78	27	Completed	
Risk Management	A review is to take place of the Risk Management procedures in place within the Pension Fund.	5	0				
Planning and Control		15	15	13	-2	Ongoing	
Advice and Support		20	20	14	-6	Ongoing	
Post Audit Reviews		1	2	0	-2	Days allocated as Post Audit Reviews are needed	
PAR - Debtors	Follow up work to ensure audit recommendations have been implemented.	1	1	0	-1	Work in Progress	
PAR - Review of the Management of Assets by La Salle Asset Management		1	1	0	-1	Work in Progress	
PAR - Visits to Contributing Bodies - Manchester College		1	1	1	0	Work in Progress	
PAR - Review of Key Financial Systems - Creditors		1	1	1	0	Completed	
PAR - Visits to Contributing Bodies - New Charter Housing Trust		1	1	1	0	Completed	
PAR - Visit To Contributing Body - Rochdale Metropolitan Borough Council		1	1	0	-1	Work in Progress	
PAR - Visits to Contributing Bodies - Manchester Airport		2	2	4	2	Completed	
PAR - Visits to Contributing Bodies - Stockport College		3	3	3	0	Completed	
PAR - Visit To Contributing Body - Bolton Borough Council		1	1	1	0	Work in Progress	
PAR - Pension Benefits Payable		1	1	0	-1	Work in Progress	
PAR - Visits to Contributing Bodies - Police Authority		1	1	0	-1	Work in Progress	
PAR - Visits to Contributing Bodies - Transport for Greater Manchester		1	1	1	0	Completed	
	<b>Totals</b>	<b>300</b>	<b>300</b>	<b>228</b>	<b>-72</b>		
<b>FRAUD WORK/IRREGULARITY INVESTIGATIONS</b>		<b>487</b>	<b>487</b>	<b>435</b>	<b>-52</b>	Ongoing	
<b>OVERALL TOTALS</b>		<b>1,666</b>	<b>1,479</b>	<b>1,229</b>	<b>-250</b>		