

DRAFT INTERNAL AUDIT PLAN 2018/19

APPENDIX 1

LINK TO CORPORATE PLAN	LINK TO RISK REGISTER	AUDITABLE AREA	PURPOSE OF AUDIT	PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2018/19
CHILDRENS						
Successful Futures	CR 7	Troubled Families	An allocation has been included to carry out checks on the Troubled Families Scheme in accordance with a GM wide audit programme.	Mandatory	Assurance	10.0
	CR 6	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.	High	Risk Based	20.0
	CR 6	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.	High	Risk Based	10.0
	CR 6	Liquid Logic	To review the system to ensure the security, technological and access controls are robust to protect the sensitive information within the system.	High	Risk Based	10.0
	CR 14	Budgetary Control and Financial Management	To review the processes for monitoring the budget within Childrens Services	High	Financial Control Assurance Testing	15.0
		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.	Mandatory	-	6.0
		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.	Mandatory	Advice	3.0
		Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	Mandatory	Follow Up	10.0
		Days required to complete 2017/18 Work	Days required to finalise audits that were in progress at the year end.	High	-	5.0
TOTAL PLANNED DAYS FOR CHILDRENS						89
CHILDRENS - SCHOOLS/LEARNING						
Successful Futures	CR 20	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.	High	School Visits	6
		Stalyhill Junior School				6
		Stalyhill Infants School				6
		Buckton Vale Primary School				6
		Lyndhurst Primary & Nursery School				6
		Ravensfield Primary School				6
		Broadbottom CE Primary School				6
		Mottram CE Primary School				6
		St Johns CE Primary School				6
		Micklehurst Primary School				6
		Holy Trinity CE Primary				6
		St Marys CE Infant & Nursery School Droylsden				6
		St Josephs RC Primary & Nursery School				6
		St John Fisher RC Primary School				6
		St Christophers RC Primary School				6
		Samuel Laycock School				6
		Mossley Hollins High School				10
		St Damians RC Science College				10
		St Thomas More RC College				10
		Cromwell High School				10

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	CR 12	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.	High	Risk Based	15
	CR 6	Special Educational Needs and Disability (SEND)	A review of the service provided and the financial allocation of funding.	High	Risk Based	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.	Mandatory	-	8
		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.	Mandatory	Advice	15
		Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	Mandatory	Follow Up	40
		Days required to complete 2017/18 Work	Days required to finalise audits that were in progress at the year end.	High	-	14
TOTAL PLANNED DAYS FOR SCHOOLS/LEARNING						243

ADULTS						
Excellent Health and Care	CR 4	Integrated Urgent Care Team	To provide assurance that effective internal controls are in place in respect of the Integrated Urgent Care Team.	High	Risk Based	15
	CR 4	Locality Teams - Care Management	To provide assurance that effective internal controls are in place in respect of Care Management.	High	Risk Based	15
	CR 3	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.	High	Risk Based	15
	CR 10	Shared Lives	To review the processes in place for the delivery of the Shared Lives Service.	High	Risk Based	15
	CR 14	Budgetary Control & Financial Management	To ensure effective arrangements are in place in respect of Budgetary Control and Financial Management.	High	Financial Control Assurance Testing	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.	Mandatory	-	8
		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.	Mandatory	Advice	10
		Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	Mandatory	Follow Up	7
		Days required to complete 2017/18 Work	Days required to finalise audits that were in progress at the year end.	High	-	2
TOTAL PLANNED DAYS FOR ADULTS						102

POPULATION HEALTH						
Excellent Health and Care	CR 8	Disabled Facilities Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	High	Certification Work	3
	CR 8	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).	High	Risk Based	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.	Mandatory	-	3

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		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.	Mandatory	Advice	1
		Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	Mandatory	Follow Up	2
		Days required to complete 2017/18 Work	Days required to finalise audits that were in progress at the year end.	High		1
TOTAL PLANNED DAYS FOR POPULATION HEALTH						25

GROWTH

Vibrant Economy	CR 12	Inspired Spaces - Monitoring Of The Catering Contract	To provide assurance that effective contract monitoring processes are in place in order to ensure compliance.	High	Contract Audit	15
	CR 22	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.	High	Risk Based	15
	CR 2 CR 5	Vision Tameside	To provide assurance that effective processes are in place in order to deliver the project within the revised timeframe and within budget.	High	Contract Audit	15
	CR 17	Planning Process	To provide assurance that effective systems are in place in respect of the planning process.	High	Risk Based	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.	Mandatory	-	4
		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.	Mandatory	Advice	1
		Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	Mandatory	Follow Up	6
TOTAL PLANNED DAYS FOR GROWTH						71

OPERATIONS AND NEIGHBOURHOODS

Stronger Communities		Transport	To provide assurance that effective internal controls are in place in respect of the provision of transport.	High	Risk Based	15
	CR 30	Youth Service	To ensure effective internal controls are in place in relation to the delivery of the Youth Service.	High	Risk Based	15
	CR 6 CR 10	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.	High	Risk Based	20
		Servitor	To review the process for calculating engineering recharges to ensure that they are being correctly determined.	High	Computer Audit	15
	CR 14	Local Authority Bus Subsidy Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	Mandatory	Certification Work	2
		Hattersley Collaboration Agreement	To undertake an audit of the Final Accounts.	Mandatory	Certification Work	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.	Mandatory	-	7
		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.	Mandatory	Advice	12
		Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	Mandatory	Follow Up	11
		Days required to complete 2017/18 Work	Days required to finalise audits that were in progress at the year end.	High	-	4
TOTAL PLANNED DAYS FOR OPERATIONS AND NEIGHBOURHOODS						106

GOVERNANCE

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LINK TO CORPORATE PLAN	LINK TO RISK REGISTER	AUDITABLE AREA	PURPOSE OF AUDIT	PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2018/19
Successful Futures	CR 29	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.	High	Risk Based	15
Excellent Health and Care	CR 29	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 calculated and promptly recovered.	High	Risk Based	15
Governance and Finance	CR 29	Debtors Full System	To provide assurance that all invoices are correctly raised and income is promptly collected and appropriately accounted for.	High	Financial Control Assurance Testing	15
Successful Futures	CR 14	Apprenticeship Levy	A review of the processes within the organisation, including the finance process.	High	Risk Based	15
Governance and Finance	CR 29	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.	High	Assurance	10
Digital Place	CR 1	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.	High	Computer Audit	5
Governance and Finance	CR 14	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.	Mandatory	Certification Work	4
	CR 14	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.	Mandatory	Financial Control Assurance Testing	6
	CR 29	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.	Mandatory	Assurance	6
	CR 14	Members Allowances - Publication	To provide data assurance in relation to the publication of members allowances.	Mandatory	Assurance	3
	CR 29	Review of Financial Regulations	To review and make recommendations to update Financial Regulations.	Mandatory		2
		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.	Mandatory	-	8
		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.	Mandatory	Advice	30
		Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	Mandatory	Follow Up	16
		Days required to complete 2017/18 Work	Days required to finalise audits that were in progress at the year end.	High	-	14
TOTAL PLANNED DAYS FOR GOVERNANCE						164

FINANCE AND ICT						
Governance and Finance	CR 24	Insurance	To review the arrangements in place for the delivery of the insurance function.	High	Risk Based	15
	CR 12	Procurement	Contingency days to be discussed with Director of Finance and Assistant Director of Finance to review procurement processes.	High	Risk Based	15
	CR 13	Information Governance	A review of the arrangements in place in respect of Information Governance.	High	Risk Based	15
	CR 29	Risk Management	A review of the arrangements in place in respect of Risk Management.	High	Risk Based	15
	CR 29	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.	High	Financial Control Assurance Testing	10

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Digital Place	CR 1	Cyber Security Review	The review will examine the controls in place, to ensure that the Authority is protected from cyber attacks.	High	Computer Audit	15
	CR 1	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.	High	Computer Audit	10
	CR 1	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.	High	Computer Audit	10
	CR1	ICT Recharges	A review is planned to examine the determination and accounting of the recharges.	High	Risk Based	15
Governance and Finance	CR 14	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.	Mandatory	Financial Control Assurance Testing	6
	CR 12	Click Travel	To provide assurance that effective arrangements are in place in respect of procuring travel and accommodation arrangements.	High	Risk Based	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.	Mandatory	-	8
		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.	Mandatory	Advice	10
		Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	Mandatory	Follow Up	11
		Days required to complete 2017/18 Work	Days required to finalise audits that were in progress at the year end.	High	-	4
TOTAL PLANNED DAYS FOR FINANCE AND ICT						174

GREATER MANCHESTER PENSION FUND						
Vibrant Economy	CR 27	Northern Pool	A review will take place of the Governance arrangements for the newly formed Northern Pool.	High	Risk Based	15
	CR 27	GLIL Regulated vehicle	A review will take place of the systems and procedures within GLIL in respect of the investments that are currently active.	High	Risk Based	10
Governance and Finance		Compliance Function	A review is planned of the Compliance function to ensure that appropriate Compliance procedures have been put in place.	High	Risk Based	15
	CR26	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.	High	Assurance	10
	CR26	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.	High	Assurance	10
	CR26	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.	High	Assurance	10
Vibrant Economy	CR27	Pooled Private Equity Vehicle	A review will be carried out of the systems in place in relation to the Pooled Private Equity Vehicle.	High	Risk Based	15
Digital Place	CR 13	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.	High	Assurance	5
Governance and Finance		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.	High	Assurance	5
		Benchmarking-KPI's	A review will take place of the Pension Funds Benchmarking and Performance Indicators.	High	Assurance	10

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Finance	CR 29	Segregation of Duties - New Structure	To ensure that segregation of duties is not compromised by the new staffing structure.	High	Risk Based	5
		Move to Barclays Bank	A review will be carried out on the system/process followed for the Private Equity Investments.	High	Assurance	5
Digital Place		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..	High	Assurance	10
Governance and Finance		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..	High	Assurance	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.	Mandatory	Employer Visits Compliance Testing	70
		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.	Mandatory	Financial Control Assurance Testing	15
	CR13	Information Governance/Security Incidences	Investigation of Information Security Breaches under the Information Security Incident Reporting Procedure/Practice Note.	High	Investigation	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.	Mandatory	-	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.	Mandatory	Advice	10
		Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	Mandatory	Follow Up	15
		Days required to complete 2017/18 Work	Days required to finalise audits that were in progress at the year end.	High	-	35
TOTAL PLANNED DAYS FOR PENSION FUND						300
CROSS-CUTTING						
Stronger Communities	CR 9	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.	Mandatory	Certification work	10
Governance and Finance	CR 13	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.	High	Assurance	10
TOTAL PLANNED DAYS FOR CROSS-CUTTING						20