

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

Activity Title	Purpose of Audit	Audit Plan	Actual Days	Variance	Status	Level of Assurance
CHILDRENS						
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		
	Totals	89.10	53.02	36.08		

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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SCHOOLS/LEARNING						
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	

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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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			
Totals		243.30	123.96	119.34		

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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ADULTS						
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	
Totals		100.00	36.09	63.91		

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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POPULATION HEALTH						
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	
	Totals	25.00	12.18	12.82		
GROWTH						
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	
	Totals	78.80	4.77	74.03		

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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OPERATIONS AND NEIGHBOURHOODS						
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	
	Totals	98.50	57.84	40.66		

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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GOVERNANCE						
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		

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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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	
	Totals	162.60	70.75	91.85		

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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FINANCE						
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	

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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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		
	Totals	176.30	38.84	137.46		

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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CROSSCUTTING						
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	
Totals		20.00	18.81	1.19		

GREATER MANCHESTER PENSION FUND						
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		

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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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	

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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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		
Totals		300.40	162.49	137.91		

AUDIT PLAN PROGRESS REPORT - SEPTEMBER 2018

APPENDIX 1

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