

AUDITABLE AREA	PURPOSE OF AUDIT	PLANNED DAYS 2016/17
CROSS-CUTTING		
Integrated Care Organisation	To undertake a review of the governance, financial and administrative arrangements to provide an opinion on the adequacy of the systems of internal control.	20
Contingency for Greater Manchester Combined Authority/Devolution Assurance and Joint Working	Work programme to be determined by the Greater Manchester Audit Executive Group.	20
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.	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.	2
Advice/Support	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	2
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	4
TOTAL PLANNED DAYS FOR CROSS-CUTTING		63
GOVERNANCE AND RESOURCES		
Payroll System	To review the controls in place for the payment of salaries, and any additional payments. Also the deduction of tax, other statutory deductions and pension contributions.	15
Assurance Work - Review of Terms and Conditions	Checks on the revised Contracts of Employment.	10
Transfer Review of Tameside Training Consortium	Review of the handover to the 3rd Sector.	2
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
Procurement	To review the activities of the Procurement Team with a view to ensuring compliance with Procurement Standing Orders and the achievement of value for money.	15
Risk Management	To evaluate the risk management process of the Council both corporately and within service areas.	15
General Ledger and Budgetary Control	To provide assurance in respect of the integrity of the data held in Agresso to ensure the accurate production of the Authority's accounts and the effective monitoring of resources.	15
VAT	To provide assurance that VAT is being appropriately accounted for.	15
Information Risk Management	To provide assurance to confirm compliance with the Information Governance Policy.	15
Monitoring of Capital Programme	To provide assurance that effective monitoring arrangements are in place in respect of capital expenditure.	15
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
Deferred Payment Scheme	To evaluate the effectiveness of processes and controls over Deferred Payment Agreements in Adult Care ensuring compliance with agreed policies.	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.	5
Members Allowances - Publication	To provide data assurance in relation to the publication of members allowances.	1
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.	27
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	20
Days required to complete 2015/16 Work	Days required to finalise audits that were in progress at the year end.	19
TOTAL PLANNED DAYS FOR GOVERNANCE AND RESOURCES		262
PEOPLE - ADULTS/CHILDREN/COMMUNITIES		
Community Response Alarm Service	To review the processes in place to ensure that the Community Response and Telecare Function has effective systems of internal control in place in order to effectively achieve its objectives.	15
Integrated Urgent Care Team	To review the processes operating within the Urgent Care Team to ensure that clients care needs are being met.	15
Care Management	To provide assurance that Adult Service Users care requirements are being effectively met and managed.	15
Community Safety	To examine the planning process in order to provide assurance that appropriate governance is in place for making planning decisions.	15
Childrens Homes	Review of the risks at the Childrens Homes, and an assessment of the controls in place to mitigate them.	20

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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
Childrens Safeguarding	This review will examine the risks and the controls in place to mitigate those risks, in relation to Safeguarding Children.	15
Pupil Referral Service	Review of the controls in place to mitigate the risks within the Pupil Referral Service.	15
Schools Cash Flow-Deficit Recovery Plans	Review of the procedures for monitoring the cash deficits at schools and the risks to the Authority with the Academisation programme.	10
Funding to Early Years Providers	Review of the process for allocating the Funds, and the monitoring of the expenditure.	15
Troubled Families	Sample testing of the claims submitted for Payment by Results on this programme.	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.	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.	20
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	18
Days required to complete 2015/16 Work	Days required to finalise audits that were in progress at the year end.	29
TOTAL PLANNED DAYS FOR PEOPLE		250
PEOPLE - SCHOOLS		
Greenfield Primary & Nursery	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
Pinfold Primary & Nursery		6
Arlies Primary & Nursery		6
Lyndhurst Primary & Nursery		6
Audenshaw Primary School		6
Livingstone Primary		6
Dane Bank Primary & Nursery		6
Greswell Primary & Nursery		6
Broadoak Primary		6
Hurst Knoll C E Primary		6
St Pauls R C Primary & Nursery Hyde		6
St James RC		6
Canon Johnson C E Primary		6
St Anne's R C Primary & Nursery, Audenshaw		6
Lady Of Mount Carmel		6
Denton Community College		10
Hyde Community College		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.	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. Provision of School Newsletter.	20
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	30
TOTAL PLANNED DAYS FOR SCHOOLS		175
PLACE		
Health and Safety	To provide assurance that health and safety is being effectively managed throughout the Council and ensure compliance with legislation.	15
Inspired Spaces - Monitoring Of The Catering Contract	To provide assurance that effective contract monitoring processes are in place in order to ensure compliance.	15
Car Parking and Enforcement Income	To provide assurance that all car parking and enforcement income is being promptly collected, correctly accounted for and maximised.	15
Vision Tameside	To examine the project management process to provide assurance that it operating effectively and achieving the required outcomes.	15
Building Schools For The Future and Education Capital	To undertake a review of the governance, financial and administrative arrangements to provide an opinion on the adequacy of the systems of internal control.	15
Planning Process	To examine the planning process in order to ensure the correct governance is in place for making planning decisions.	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
Online Payments System Sign off	Sign off of the new system being developed to expand the types of payments that can be made on line.	10
Review of IT Infrastructure Library (ITIL)	ITIL is a set of practices for IT Service Management that focuses on aligning IT Services with the needs of the business. This review will look at the application of the ITIL processes within IT at Tameside.	10
Network Security (including 3rd Party access)	This audit will examine the management of the network and the security measures in place, to safeguard the Authority's information assets.	15

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Public Service Network (PSN)	There is a requirement for the Authority to comply with the requirements of the Public Service Network, and a self assessment questionnaire is completed annually by IT to confirm this. The questionnaire is signed off by the Senior Information Risk Owner (SIRO). The audit days will allow for some testing to be carried out prior to being signed off by the SIRO.	5
Computer Audit Contingency	This is an allocation of days to enable us to draw on the expertise of the Computer 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
Pinchpoint Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	3
Local Authority Bus Subsidy Grant		2
Local Transport Settlement Grant		3
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.	13
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.	5
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	15
Days required to complete 2015/16 Work	Days required to finalise audits that were in progress at the year end.	20
TOTAL PLANNED DAYS FOR PLACE		222
PUBLIC HEALTH		
Data Analysis and Interpretation	To provide assurance that public health data is appropriately analysed and interpreted with a view to informing the allocation of resources to improve public health within the Borough.	15
Public Health - Contract Monitoring	To review the process in place for monitoring the Drugs and Alcohol Contract to ensure that it is robust and achieving the required outcomes.	15
Ring-fenced Public Health Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	6
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.	4
Days required to complete 2015/16 Work	Days required to finalise audits that were in progress at the year end.	7
TOTAL PLANNED DAYS FOR PUBLIC HEALTH		51
PENSION FUND		
Pooling of Investments	The Government is currently consulting on the way that LGPS Funds will be required to Pool their investments. Audit time has been allocated to review the new processes that will need to be put in place, and ensure that any risks are mitigated by adequate controls.	15
Investments Contingency - Audits to be Determined		10
Local Investments and Property Contingency - Audits to be Determined		15
Property - Direct	Following on from a consultancy review of the contract monitoring procedures, a review is planned to visit La Salle/JLL, the property investment manager, to review the processes in place to manage the GMPF property portfolio.	15
Compliance Function	A new Compliance function is to be set up, within the Pension Fund. This review will examine the procedures in place, to ensure that the risks have been identified, and the appropriate controls put in place.	15
Contribution Income	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
Debtors	Debtors is one of the Key Financial Systems of the Pension Fund. The financial systems are reviewed on a cyclical basis to ensure that there are appropriate controls in place.	15
Pension Payroll	A review is carried out annually on the Pension Payroll, as this is the main payments system within the Fund, paying pensions via three payrolls. External Audit rely upon the work that we carry out on this system.	15
Guaranteed Minimum Pension (GMP) Reconciliations	In April 2016, contracting out status for all UK Defined Benefit schemes, including the LGPS, ended. HMRC will be writing to all individuals who are affected by this change to clarify the Guaranteed Minimum Pension (GMP) they will receive and confirm who will be responsible for paying it. Before this happens, all schemes will 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.	10
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.	55
Secure Transfer of Data	The Pension Fund are in the process of purchasing a new module for the Altair system for the secure transfer of data. Internal Audit will review the implementation and operation of the new system.	10
Altair System	Salford Computer Audit team will carry out an application review of the Altair system.	10
Employer Agreements	A review will be carried out on the Employer Agreements that are in place, following on from an audit that was undertaken in 2015/16.	15

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Unitisation	Unitisation is being implemented by the Pension Fund, which is a method to apportion assets to individual employers, and will allow for bespoke investment strategies for some employers. Internal Audit will review the process being implemented, and ensure that there are adequate controls to mitigate the risks.	15
Risk Management	A review is to take place of the Risk Management procedures in place within the Pension Fund.	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.	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.	20
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	10
Days required to complete 2015/16 Work	Days required to finalise audits that were in progress at the year end.	13
TOTAL PLANNED DAYS FOR PENSION FUND		300
COUNTER FRAUD WORK AND INVESTIGATIONS		475
TOTAL DAYS FOR 2016/17		1798