Report To:	**AUDIT PANEL**
Date:	15 March 2022
Reporting Officer:	Wendy Poole – Head of Risk Management and Audit Services
Subject:	**RISK MANAGEMENT AND AUDIT SERVICE PLANNED WORK 2022/23**
Report Summary:	The report presents the planned work for the Risk Management and Audit Service for 2022/23.
Recommendations:	1. Members approve the Draft Internal Audit Plan for 2022/23 shown at **Appendix 1** and note the planned work for the Risk, Insurance and Information Governance Team and the National Anti-Fraud Network Data and Intelligence Service.
	2. Members approve the Audit Strategy for 2022/23 shown at **Appendix 2.**
	3. Members approve the Audit Charter for 2022/23 shown at **Appendix 3.**
	4. Members approve the Quality Assurance and Improvement Programme for 2022/23 shown at **Appendix 4**.
	5. Members support and approve adopting the North West Chief Audit Executive Peer Review system for the External Review due by March 2023.
Corporate Plan:	Internal Audit supports the individual operations, which deliver the objectives within the Community Strategy.
Policy Implications:	Effective Risk Management and Audit supports the achievement of Council objectives and demonstrates a commitment to high standards of corporate governance.
Financial Implications: (Authorised by the statutory Section 151 Officer and Chief Finance Officer)	Effective Risk Management and Audit assists in safeguarding assets, ensuring the best use of resources and reducing losses due to poor risk management. It also helps to keep insurance premiums to a minimum and provides assurance that a sound control environment is in place.
Legal Implications: (Authorised by the Borough Solicitor	The 2015 Accounts and Audit Regulations set out requirements in relation to internal control, the exercise of public rights in relation to the accounts and rules for the preparation, approval and publication of the Council's statement of accounts.
	This report sets out the planned programme of works to ensure that Members are appropriately sighted and engaged with the work being undertaken by the audit and risk team.
	Section 13 of this report also details the proposals for an external review which needs to be planned for.
	The audit Funstion also provide some of the statutory support that the statutory Monitoring Officer entitled to for whistleblowing responsibilities.

Risk Management: By assisting in the effective management of risks, Risk Management and Audit help to reduce costs and improve service delivery.

Access to Information: The background papers can be obtained from the author of the report, Wendy Poole, Head of Risk Management and Audit Services by:

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1. INTRODUCTION

1.1 The report presents the planned work for the Risk Management and Audit Service for 2022/23. It sets out in detail the work of Internal Audit and presents the Annual Audit Plan for 2022/23 for approval. It highlights the planned work in relation to:-
- Counter Fraud/Investigation Work;
- Risk, Insurance and Information Governance Team; and
- National Anti-Fraud Network (NAFN) – Data and Intelligence Services.

2. INTERNAL AUDIT PLANNING PROCESS

2.1 The Internal Audit Service plans its work with a view to achieving the following key objectives:
- Supporting the Council's Vision;
- Providing optimum coverage across all services to ensure the best use of resources;
- Targeting resources towards priority (high-risk) areas;
- Satisfying legislative requirements;
- Providing assurances to Members and Senior Managers as to the effectiveness of the Council's internal controls;
- Responding to the needs of service managers; and
- Maintaining a regular level of audit presence in all areas.

2.2 The plan is reviewed and revised each year to take into account service and legislative changes, which can result in large shifts in priorities and culminates in the production of the Annual Audit Plan.

2.3 The audit management system used ("Galileo") holds the entire list of all audits to be undertaken "the Audit Universe" and this is used as part of the consultation process.

2.4 Audits are prioritised based on an assessment of risk and allocated a numerical risk score which equates to either High, Medium/High, Medium, Low/Medium or Low and the following factors are taken into account:-
- Susceptibility to Error/Fraud;
- Control Environment;
- Sensitivity and Reputation of the Council;
- Complexity;
- Volume and Value of Transactions;
- Management Concerns;
- Management Changes;
- Specific Business Risks/Business Importance;
- Quality, Integrity and Security of Information; and
- Years since Previous Audit.

2.5 Consultation involves Executive Members, Directors, Assistant Directors, Heads of Service and in some cases Service Unit Managers. The meetings which were carried out in January/February 2022 help to inform the risk assessments undertaken on audit activities and provide members and officers with the opportunity to discuss areas of concern or provide further details of up and coming changes to structures, key personnel, systems, procedures and/or legislation. In addition to agreeing priority audits, the discussions also include a report on previous audit work undertaken and the level and quality of the service provided. Risks identified in the Corporate Risk Register and other sources of assurance across the Council are also taken into account during the planning process.

2.6 Allegations of fraud investigated during the year together with intelligence gained from external sources (e.g. Chartered Institute of Public Finance and Accountancy Fraud Centre, National Anti-Fraud Network and networking events) are used to identify potential risks and

new fraud areas which are then taken into account either directly as an audit or used to inform the audit work scheduled in a particular area.

2.7   Taking all the above information into account, the draft plan is produced. This plan is then balanced to resources and priorities and amended accordingly, as requested audits exceed resources available. This stage of the process is conducted by the Head of Risk Management and Audit Services supported by the Principal Auditors who manage the plans on a day-to-day basis and is based on professional judgement and the potential risk exposure posed to the Council. Audits that cannot be covered in the current plan year are highlighted as priorities for next year's audit plan and held in contingency in case difficulties arise in achieving any of the audits included in the annual plan.

2.8   The Director of Finance (Section 151 Officer) and the Assistant Director of Finance have been consulted to ensure that the levels of coverage will provide the necessary information and assurance to support the Section 151 Officer Role and the preparation of the Annual Governance Statement.

2.9   Whilst the work of Internal Audit, External Audit and Scrutiny are different, consultation has taken place in producing the Draft Internal Audit Plan for 2022/23 and will continue during the year to ensure our respective work programmes are complementary and that areas are not "over audited/inspected".

3.   INTERNAL AUDIT ANNUAL AUDIT PLAN 2022/23

3.1   The Annual Audit Plan is summarised in Table 1 and Pie Chart 1 below and totals 1,595 Days, 1,207 Days on Planned Work and 388 Days on Counter Fraud Work/Investigations.

3.2   The Approved Plan for 2021/22 totalled 1,665 Days, which included 1,272 Days on Planned Work and 393 Days on Counter Fraud Work/Investigations.

Table 1 – Annual Audit Plan Summary 2022/23

Service Area / Directorate	Original Plan 2021/22	Nov 2021 Revised Plan 2021/22	Proposed Plan 2022/23	% Plan 2022/23
Children's	85	123	121	8
Children's Schools/Learning	146	131	138	9
Adults	84	80	80	5
Population Health	20	4	22	1
Place	162	127	148	9
Governance	197	187	172	11
Finance and Digital Tameside	194	163	148	9
Greater Manchester Pension Fund	300	300	300	19
Cross Cutting	84	51	58	4
Days to Complete 2021/22 Plan	-	-	20	1
Total Planned Days for 2022/23	**1,272**	**1,166**	**1,207**	**76**
Counter Fraud Work/Investigations	393	418	388	24
Total Planned Days for 2022/23	**1,665**	**1,584**	**1,595**	**100**

3.3   The Annual Audit Plan of 1,595 Days detailed above has been balanced to resources available. However, productive days are estimated and any changes to the assumptions used will be reflected during the year and reported to the Audit Panel and the Greater Manchester Pension Fund Local Board. A member of the team resigned in February 2022 to take up a promotion with the DWP and so this has affected resources available. We have

anticipated having somebody in post by June 2022, but training and support at this level is intensive as experienced auditors are very difficult to recruit.

3.4   The details of the Original Plan 2021/22 and the Revised Plan 2021/22 approved on 9 November 2021 are provided as a comparison to provide assurance that coverage across the various directorates is consistent year on year.

3.5   As explained in Section 2 the audits included in the 2022/23 Plan are a combination of management requests, risk assessments and professional audit experience and judgement. The draft plan has been discussed and agreed with the Assistant Director of Finance (Deputy Section 151 Officer).

3.6   As in previous years the demand for audit work has exceeded the days available and therefore the Annual Audit Plan for 2022/23 presented for approval includes only Mandatory and High Risk Audits as defined below:-

- Mandatory – Audits/Audit Processes that need to be included e.g. grant certification work.
- High/Medium/Low – Each audit in the 'Audit Universe' is risk assessed within the Audit Management System 'Galileo' and allocated a numerical score. Those with the highest scores are included in the plan until all available resources have been accounted for.

3.7   **Pie Chart 1 – Annual Audit Plan Summary 2022/23**
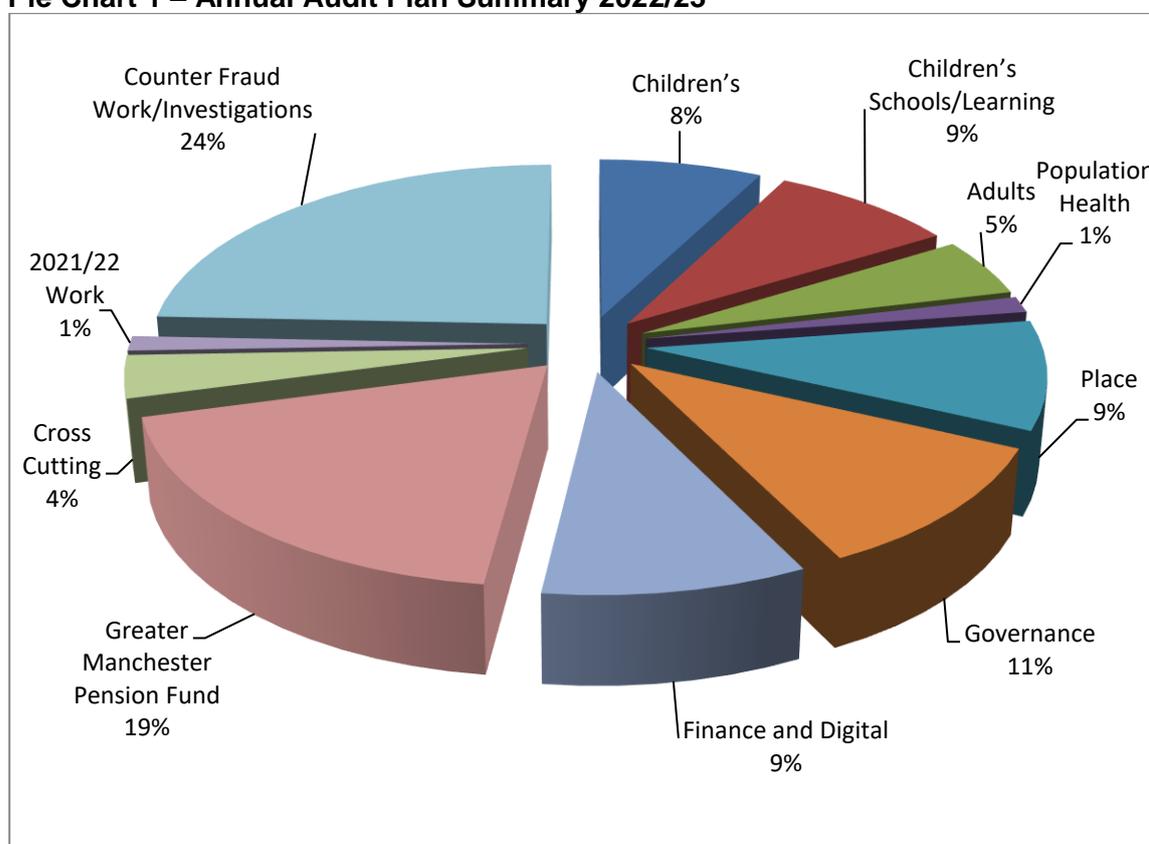
3.8   The detailed Annual Audit Plan for 2022/23 is included at **Appendix 1** and covers:-

- Links to the Corporate Plan;
- Links to the Corporate Risk Register;
- Auditable Area;
- Purpose of the Audit;
- Priority;
- Audit Category; and
- Planned Days for 2022/23.

3.9 Each audit activity in the 2022/23 Plan has been linked to one of the themes within the Corporate Plan as shown below:-

Table 2 – Corporate Plan Themes

| Starting Well |
| Living Well |
| Ageing Well |
| Great Place/ Vibrant Economy |
| Corporate Support and Enabling Services |

3.10 Where appropriate each audit has been linked to a risk in the Corporate Risk Register to ensure that the plan is providing audit coverage in the areas deemed to be of significant risk to the Council. For the Greater Manchester Pension Fund audits have been linked to their specific service risk registers.

3.11 Each audit in the Annual Audit Pan has been allocated to an Audit Category, which are explained in Table 3 below. Table 4 and Pie Chart 2 present the Annual Audit Plan analysed by those Categories.

Table 3 – Audit Categories

Category	Description
Assurance	To provide assurance to management that the key risks are being managed and that processes in place are robust and fit for purpose.
Financial Control	A programme of financial system reviews considered high risk to provide assurance that the risks are being managed and the systems in place are robust and fit for purpose.
Advice	Ongoing advice provided at the request of management and stakeholders.
Follow Up	Work undertaken to ensure recommendations documented in Final Reports have been implemented.
School Visits	A programme of school visits identified as highest risk taking into account any key changes in personnel, systems and finances.
Investigation	Ad hoc investigations into suspected fraud, irregularities and information incidents.
Computer Audit	Commissioned audit reviews of a technical nature from Salford Computer Audit Services, combined with reviews to be delivered in-house.
Contract Audit	Reviews on specific procurement activities and contracts considered high risk.
Certification Work	Independent verification work required by grant funding bodies, legislation and Final Accounts certification.

3.12   **Table 4 – Annual Audit Plan 2022/23 Analysed by Category**

Category	Planned Days 2022/23	% Planned Days
Assurance	504	32
School Visits	80	5
Grant Certification Work	18	1
Computer Audit	83	5
Contract Audit	90	6
Financial Control	126	8
Follow Up Work (Post Audit Reviews)	101	6
Investigations	393	25
Planning, control and Reporting	85	5
Advice and Support	86	5
2021/22 Plan Work	29	2
Total Planned Days 2022/23	**1,595**	**100**

3.13   **Pie Chart 2 – Annual Audit Plan Analysed by Category**
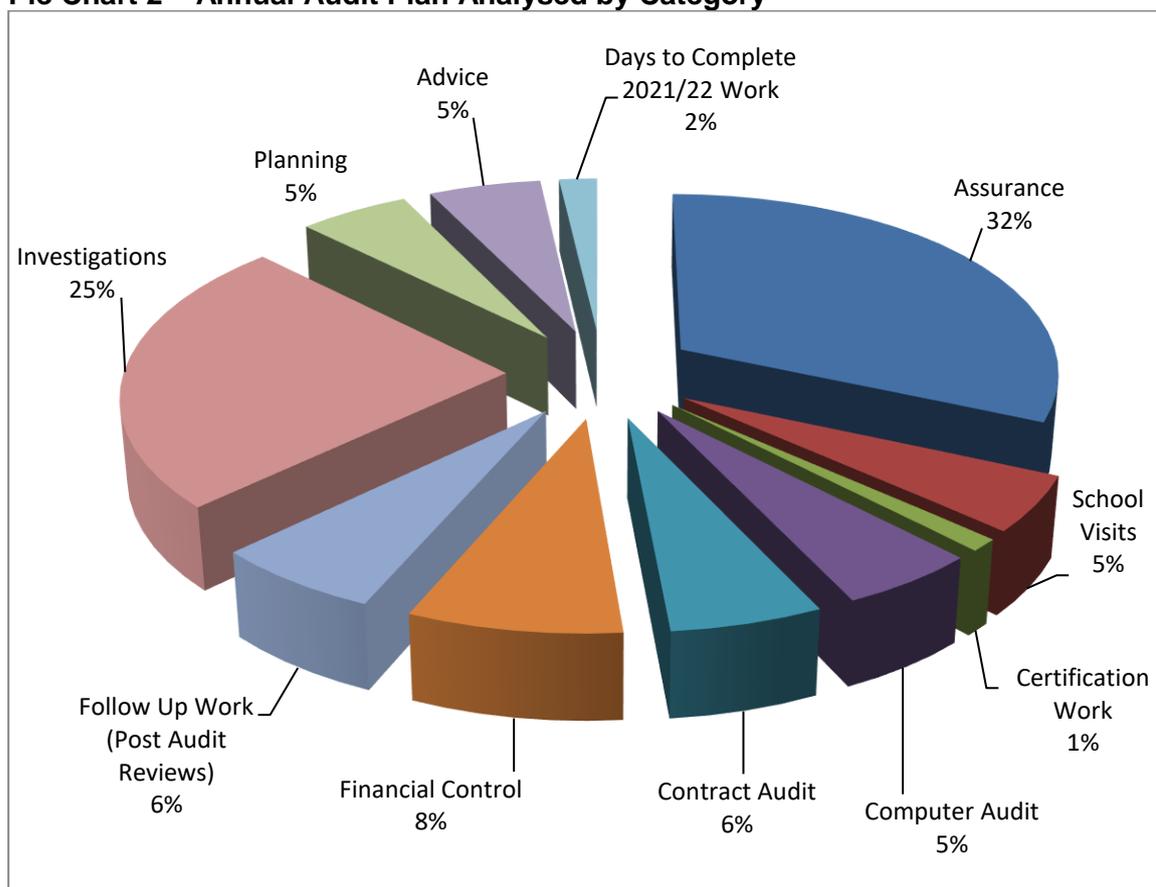
3.14   The plan will be kept under constant review and regular meetings will be held with Executive Members and the Senior Management Team to ensure that it reflects the keys risks for the Council going forward as it continues to change both in shape and in size to meet the financial challenges placed upon it.

4.   INTERNAL AUDIT STAFFING

4.1   The structure of the team is shown in Table 5 below. One of the Auditors has just obtained the Chartered Institute of Public Finance and Accountancy (CIPFA) qualification and the other is waiting to start the Association of Accounting Technicians (AAT) supported by the

Apprenticeship Levy. We also have one of the Counter Fraud/Investigators embarking on a further fraud qualification again supported by the Apprenticeship Levy.

4.2   **Table 5 – Internal Audit Staffing Structure**

Post	Qualification	Audit Experience
Head of Risk Management and Audit Services	CIPFA/PGCM	Over 20 Years
Principal Auditor	CIPFA/PGCM	Over 20 Years
Principal Auditor	ACCA/IIA	Over 20 Years
Senior Auditor	CIPFA	Over 20 Years
Senior Auditor	ACCA Part Qualified	Over 20 Years
Senior Auditor	Studying IIA	Over 5 Years
Counter Fraud/Investigator	CIPFA ACFTech	Over 10 Years
Counter Fraud/Investigator	Studying Fraud Qualification	Under 5 Years
Auditor	Vacant – March 2022	Under 5 Years
Auditor	Studying AAT	Under 5 Years

4.3   The Service Unit does not employ a specialist Computer Auditor for the provision of technical computer audit support and this is procured from Salford MBC Computer Audit Services using the AGMA Collaboration Computer Audit Agreement to help deliver the ICT – Computer Audit Plan.

4.4   The Internal Audit Team has complete organisational independence and is not responsible for any non-audit work. Staff are very aware of the need to remain independent and ensure that requests for advice and support do not compromise this position.

4.5   The Head of Risk Management and Audit Services is responsible for the Risk, Insurance and Information Governance Team and is the Council's Senior Information Risk Owner (SIRO), which does challenge her independence. Any reviews conducted in these areas would be reported in the name of an independent manager, namely the Assistant Director of Finance (Deputy Section 151 Officer), to ensure that independence is not compromised or the review would be completed by another Internal Audit Team.

4.6   All members of the Internal Audit Team sign an annual declaration form, and this includes confirming that they have read and agreed to adhere to the Tameside Code of Conduct for Employees and the Public Sector Internal Audit Standards - Code of Ethics.

5.   INTERNAL AUDIT REPORTING PROCESS

5.1   At the completion of an audit review a draft report is produced which is issued to the appropriate auditees and managers within the area (this will vary depending on the review, but usually includes members of the senior management team) for them to check the factual accuracy of the report and to provide their management responses to the recommendations identified. Closure meetings are held with all parties to expedite the process.

5.2   A quality control and review process is in place within the team that ensures all audits are conducted to a high standard and that working papers, conclusions and recommendations are sound and justified.

5.3   A final audit report is then produced incorporating the management responses and circulated to: -
   • Executive Member – responsible for area under review;
   • Chief Executive;
   • Director of Governance and Pensions (Monitoring Officer);

- Director of Finance (Section 151 Officer);
- Assistant Director of Finance (Deputy Section 151 Officer);
- Director;
- Appropriate Service Area Managers;
- Financial Management Business Partner; and
- External Audit.

5.4 Six months after completion, a Post Audit Review is undertaken to establish whether the agreed recommendations have been implemented, however, where a low level of assurance is issued the area is re-visited within 3 months. This report is circulated to those members and officers who received the final report so that they can check that progress has been made. Areas of concern are escalated to the Head of Risk Management and Audit Services and/or the Director/Assistant Director of Finance for discussion with the relevant service managers to ensure that progress is made. Post Audit Reviews with significant outstanding items will, in turn, be reported to the Audit Panel.

5.5 All reports issued are reviewed and quality checked within the team by the Principal Auditors before they are released. The Head of Risk Management and Audit Services also reviews all Final Reports and Post Audit Reviews. Low level assurance audits are discussed with Assistant Directors to gain assurance that resources will be targeted to resolve issues identified.

5.6 In addition, progress reports are produced for the Audit Panel, which summarise the audits issued by level of assurance, issues highlighted from completed audits and any concerns resulting from Post Audit Reviews.

5.7 At the end of the financial year, an annual report is produced summarising the work undertaken during the year and providing an opinion on the overall control environment. In broad terms, the opinion is based on the audit opinions issued during the year, the nature of the audits and the type and severity of recommendations made.

5.8 The Internal Audit service conforms to the Public Sector Internal Audit Standards (PSIAS), and this was confirmed by the External Peer Review Assessment in March 2018 and subsequent self-assessments completed for 2018/19, 2019/20 and 2020/21, which were reported to the Audit Panel in June 2019, June 2020 and July 2021. The self-assessment review based on 2021/22 will be presented to the next meeting of the Audit Panel and this will inform the Review of the Effectiveness of the System of Internal Control required by the Accounts and Audit Regulations 2015 Section 6.

5.9 The self-assessment against the Chartered Institute of Public Finance and Accountancy Statement for the Head of Internal Audit for 2021/22 will also be reported to the next meeting of the Audit Panel as part of the assurance work for the preparation of the Annual Governance Statement.

6.   ANNUAL GOVERNANCE STATEMENT

6.1 The Accounts and Audit Regulations 2015 require audited bodies to conduct a review, at least once a year, of the effectiveness of its systems of internal control. The findings of the review shall be considered by a committee of the relevant body, or by members of the relevant body meeting as a whole, and following consideration, shall approve a governance statement, prepared in accordance with proper practices in relation to internal control.

6.2 The work of Internal Audit is fundamental to the production of this statement as the work conducted provides evidence and ongoing assurance that the systems of internal control have been reviewed and that risks are being effectively managed.

6.3   The Risk Management and Audit Service Annual Report for 2021/22 will be presented to the next meeting of the Audit Panel.

7.   INTERNAL AUDIT STRATEGY AND CHARTER

7.1   In order to comply with the Public Sector Internal Audit Standards it is necessary for the Audit Panel to approve the Internal Audit Strategy (attached at **Appendix 2**) and the Internal Audit Charter (attached at **Appendix 3**) annually.

7.2   The Strategy provides an overview of Internal Audit and covers:-
- Introduction;
- Main Drivers in setting the Direction;
- What this means we need to do; and
- How will we do this?

7.3   The Internal Audit Charter is more operational and includes:-
- Background;
- Missions and Definition of Internal Audit;
- Standards;
- Responsibility and Objectives of Internal Audit;
- Responsibility of the Council;
- Independence of Internal Audit;
- Head of Risk Management and Audit (Chief Audit Executive/Head of Audit)
- Relationships;
- Opinion and Non-Opinion Work;
- Fraud;
- Reporting;
- Internal Audit Access Rights; and
- Internal Audit Resources.

8.   QUALITY ASSURANCE AND IMPROVEMENT PRORAMME

8.1   Standard 1300 of the Public Sector Internal Audit Standards require:
"That the Chief Internal Auditor must develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity".

8.2   The Quality Assurance and Improvement Programme (attached at **Appendix 4**) includes:-
- Introduction;
- Internal Assessments;
- External Assessments;
- Service Development; and
- Review of the Quality Assurance and Improvement Programme.

9.   PROACTIVE FRAUD WORK/IRREGULARITY INVESTIGATIONS

9.1   Whilst unplanned in their nature, time is required each year for the investigation of frauds and irregularities that are notified to Internal Audit. There is a dedicated resource within the service unit, which provides support to management to ensure that such problems are dealt with as effectively as possible. A control report is provided in response to investigations/advice and support work to ensure that the control environment is improved to try to minimise any future re-occurrence. Learning points are noted for wider dissemination where appropriate and any recommendations are followed up at a later date by a Post Audit Review to ensure the required improvements have been implemented.

9.2   Update reports will be provided to the Audit Panel as part of the quarterly progress reports provided by the Head of Risk Management and Audit Services.

9.3   Intelligence from all corporate fraud/irregularities notified to and investigated by Internal Audit is used to:-
- Evaluate our response plan;
- Inform the audit planning process to ensure fraud risks are taken into account; and
- Inform the risk assessment tool within Galileo (audit management system) to ensure all auditable activities are correctly assessed.

10.   RISK, INSURANCE AND INFORMATION GOVERNANCE

10.1   The Risk, Insurance and Information Governance Team provide services to the whole Council. Table 6 below details the structure of the team. Unfortunately, the team is currently carrying two vacancies, which is affecting capacity to deliver, however, recruitment is ongoing.

Table 6 – Risk, Insurance and Information Governance Team

Post	Qualification/Experience	Experience with Council
Risk, Insurance and Information Governance Manager	Insurance Qualification Local Government/Insurance Sector experience.	Less than 5 Years
Risk, Insurance and Information Governance Officer		Less than 5 Years
Risk, Insurance and Information Governance Officer	Vacant – Left October 2021	
Risk, Insurance and Information Governance Officer	Legal Qualification/Insurance Sector experience	Less than 5 Years
Risk, Insurance and Information Governance Assistant	Vacant – Left Feb 2022	

10.2   The key priorities for the team during 2022/23 are:-
- To continue to develop the Risk Management system across the Council including the development of operational risk registers.
- To continue to deliver the Information Governance Work Plan which is being developed with the Information Governance Group to ensure that the Council is compliant with all Data Protection legislation.
- To provide Data Protection/Information Governance advice and guidance to support services ensure new systems, processes and partnership working involving the collection, sharing, processing and storage of personal data are compliant with Data Protection legislation
- To work with senior managers to ensure that Business Continuity Plans are robust and fit for purpose and regularly reviewed to support management in responding to a major incident.
- To review the insurance database used to ensure it is fit for purpose and that the reporting functionality is efficient and effective.
- To review the information held and introduce regular reports for management in terms of claims received to inform and improve risk management process.
- To continue to support managers to assess their risks as services are redesigned to ensure that changes to systems and procedures remain robust and resilient offering cost effective mitigation and that claims for compensation can be successfully repudiated and defended should litigation occur.
- To successfully recruit to the vacancies on the team to maximise capacity and ensure high quality services are provided.

11. NATIONAL ANTI-FRAUD NETWORK - DATA AND INTELLIGENCE SERVICES

11.1 The National Anti-Fraud Network will continue to work with key stakeholders and partners to further develop the services offered to members to ensure that emerging business needs are met in response to changing legislation. The Head of Risk Management and Audit who continues to Chair the NAFN Executive Board will work with the NAFN Team at Tameside to ensure the key priorities below are delivered:-

- To continue to maintain and where necessary improve operational controls in pursuit of operational excellence to meet Government standards on data and intelligence;
- To work with the Investigatory Powers Commissioner's Office (IPCO) to maintain high standards of integrity and legitimate use for communications data and ensure compliance with the Investigatory Powers Act;
- To review the ICT platform and systems to ensure they are robust, meet all security protocols and user expectations.
- To deliver the service transformation project identified during 2021.
- Extending membership to all local authorities, housing associations and wider public bodies;
- Review the NAFN Constitution and Membership Agreement following any changes to service provision from the transformation project;
- Following a decision on the preferred business solution for transforming the service there will be a need to formally review the NAFN Membership Fee Model and associated usage charges;
- Further develop the NAFN e-learning and CPD system including formal certification and by upgrading the webinar system;
- Following the enhanced Intelligence Service pilot, develop a business case for the Executive Board to consider incorporating the service into business as usual, including promoting the new service to members and creating an equitable charging system; and
- Undertake an options appraisal on procurement of a Customer Relationship Management System ahead of a formal recommendation to the Executive Board.

12. PERFORMANCE MONITORING

12.1 The performance of the service is monitored against targets and performance indicators. Individually auditors are monitored against performance targets and appraisal sheets are completed for audits highlighting issues and potential training needs. Customer questionnaires are also used at the conclusion of each audit to test customer reaction to the audit and to help identify any training needs or service improvements.

12.2 The Audit Plan will be continually monitored via monthly progress meetings between the Audit Management Team and regular update meetings with Executive Members, Senior Managers and External Audit and quarterly reports to the Audit Panel and the Greater Manchester Pension Fund Local Board.

12.3 The Public Sector Internal Audit Standards are the benchmark against which the performance and effectiveness of the Internal Audit service will be measured.

12.4 The performance indicators monitored and measured are detailed in Table 7 below.

Table 7 – Performance Indicators

	Indicator	Target
1	Compliance with Public Sector Internal Audit Standards	100%
2	% of Plan Completed	90%
3	Customer Satisfaction (Questionnaires ≥ 65%)	90% of customers
4	% Recommendations Implemented	90%
5	No. of Irregularities Reported/Investigated	Downward Trend

	Indicator	Target
6	No. of Recommendations made	Downward Trend
7	Percentage No. of High Recommendations made	Downward Trend

12.5   The target for achievement is 90% of the agreed plan. However, high priority requests that arise during the year, changes in available audit resources and problem areas highlighted may affect the achievement of this target and result in the need for revisions to the agreed plan. All significant changes are agreed with relevant managers and Executive Members where appropriate and will be brought to the Panel for approval.

13.   EXTERNAL REVIEW

13.1   Public Sector Internal Audit Standard 1312 requires that an External Assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation.

13.2   It further states that the Chief Audit Executive (Head of Risk Management and Audit) must discuss with the board (the Audit Panel):
   * The form of external assessments; and
   * The qualifications and independence of the external assessor or assessment team, including any potential conflict of interest.

13.3   The 2018 review, was conducted adopting the system of Peer Reviews developed by the North West Chief Audit Executive Group. Each North West Internal Audit Team committing to the process is reviewed by a Review Team consisting of two Auditors from two independent councils and participates in undertaking two reviews across the North West.

13.4   The reviews are supported by:-
   * A Memorandum of Understanding;
   * A tried and tested formal documented review and moderation process; and
   * Conducted by experienced audit professionals' independent to the organisation, who understand the public sector and local government.

13.5   The review in 2018 was conducted by Blackpool and Bolton in a very professional manner and the interviews conducted and the report presented at the conclusion of the review were well received. The system presents opportunities to share learning and expertise across local government teams and provides a cost effective solution.

13.6   An external review for Tameside is due by March 2023 and it is proposed that we support the North West Chief Audit Executive Peer Review System again. A provisional data of Feb/March 2023 has been allocated.

14.   MEMBER TRAINING

14.1   During the year, general training on Audit, Risk Management, Information Governance, Insurance and Business Continuity will be considered in accordance with member needs with targeted training being provided for members of the Audit Panel and the Greater Manchester Pension Fund Local Board as and when requested.

15.   RECOMMENDATIONS

15.1   As set out on the front of the report.