DRAFT INTERNAL AUDIT PLAN 2022/23

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA	PURPOSE OF THE AUDIT	PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2022/23
CHILDREN'S						
Starting Well	5	Safeguarding	To provide assurance that internal controls are in place to ensure that effective safeguarding procedures are in place.	High	Assurance	15
	5	Deprivation Of Liberty Orders (DOLS)	To provide assurance that internal controls are in place to ensure that effective procedures are in place to manage Deprivation of Liberty Orders.	High	Assurance	15
	5	Missing Children	To provide assurance that internal controls are in place to ensure that effective procedures are in place to manage missing children.	High	Assurance	15
	5	Conference and Review Process	To provide assurance that internal controls are in place to ensure that effective procedures are in place for the Conference and Review Process.	High	Assurance	15
	5 and 9	Transition of Clients From Children's to Adults Services	To provide assurance that internal controls are in place to ensure that effective procedures are in place for the Transition of Clients from Children's to Adults.	High	Assurance	10
	5	Supporting Families	To provide assurance that effective controls are operating effectively in relation to Supporting Families.	Mandatory	Assurance	15
	5 and 21	Direct Payments	To review the procedure in place for Direct Payments in relation to Children to ensure the controls are operating effectively.	High	Assurance	10
Audit Management and Support		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	Planning	10
		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	6
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	10
TOTAL PLANNED DAYS FOR CHILDREN'S						**121**

CHILDREN'S - SCHOOLS/LEARNING						
Starting Well	18	Primary Schools (10)	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	60
	18	High Schools (2)		High	School Visits	20
	6	Special Educational Needs and Disability (SEND)	To provide assurance that effective controls are operating effectively in relation to Special Educational Needs and Disability (SEND).	High	Assurance	15
Audit Management and Support		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	Planning	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 that audit recommendations have been implemented.	Mandatory	Follow Up	18
TOTAL PLANNED DAYS FOR SCHOOLS/LEARNING						**138**

ADULTS						
Ageing Well	9	Out of Hours	To provide assurance that effective internal controls are in operation in respect of the Out of Hours service.	High	Assurance	15
	5 and 9	Transition of Clients From Children's to Adults Services	To provide assurance that internal controls are in place to ensure that effective procedures are in place for the Transition of Clients from Children's to Adults.	High	Assurance	10
	9	Learning Disabilities Client Accounts	To provide assurance that effective internal controls are in operation in respect of Learning Disabilities Client Accounts and that the potential for fraud in minimised.	Mandatory	Assurance	15

DRAFT INTERNAL AUDIT PLAN 2022/23

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA	PURPOSE OF THE AUDIT	PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2022/23
Ageing Well	9	Greater Manchester Care Record - System Sign Off	To provide assurance that the systems in place to transfer data into the GM Care Record are robust, secure and in accordance with the DPIA and Data Sharing Agreement.	Mandatory	Assurance	6
	9 and 21	Direct Payments	To review the procedure in place for Direct Payments in relation to Adults to ensure the controls are operating effectively.	High	Assurance	10
Audit Management and Support		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	Planning	5
		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	5
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	14
TOTAL PLANNED DAYS FOR ADULTS						**80**

POPULATION HEALTH						
Living Well	8	Health Protection	To provide assurance that effective controls are in place in relation to Health Protection.	High	Contract	15
Audit Management and Support		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	Planning	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.	Mandatory	Advice	1
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	3
TOTAL PLANNED DAYS FOR POPULATION HEALTH						**22**

PLACE						
Great Place Inclusive Growth	4	Estate Management	To provide assurance that effective controls are in place in respect of Estate Management.	High	Assurance	15
	12	Monitoring Of The Facilities Management Contract	To provide assurance that effective controls are in place in respect of monitoring of the Facilities Management Contract.	High	Contract	15
	17 and 20	Development Projects	To provide assurance that effective controls are in place in respect of delivering and monitoring Development Projects.	High	Contract	15
	12	Godley Green Capital Project	To provide assurance that effective controls are in place in respect of the Godley Green Project.	High	Contract	15
	20	Building Control	To provide assurance that effective controls are in place in respect of building control.	High	Assurance	15
	21	Post Payment Assurance - Discretionary Business Grants	Assurance work to confirm that payments have been made in accordance with the defined scheme.	Mandatory	Assurance	5
	1	Hattersley Collaboration Agreement	To undertake an audit of the Final Accounts.	Mandatory	Certification	6
	1	Local Authority Bus Subsidy Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	Mandatory	Certification Work	2
Living Well	7	Health and Safety	To provide assurance that effective controls are in place in respect of the Health and Safety Unit.	High	Assurance	15
	2	Transport Transys - System Sign Off	To provide assurance that effective controls are in place in respect of the new Transport System (Transys) relating to Home to School/Adult Clients Transport.	Mandatory	Assurance	6
	2	Welfare Rights - System Sign Off	To provide assurance that the new system is robust and fit for purpose.	Mandatory	Assurance	6
Audit Management and Support		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	Planning	10

DRAFT INTERNAL AUDIT PLAN 2022/23

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA	PURPOSE OF THE AUDIT	PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2022/23
Audit Management and Support		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 that audit recommendations have been implemented.	Mandatory	Follow Up	13
TOTAL PLANNED DAYS FOR PLACE						**148**

GOVERNANCE						
Corporate Support and Enabling Services	1	Review of Payroll Payments	To undertake assurance checks on the integrity, completeness and accuracy of Payroll Payments (20% above contractual Pay).	High	Assurance	15
	1	Support to the Transformation Team	To provide support to the Transformation Team as and when requested.	High	Assurance	20
	1	Debtors	To provide assurance that effective controls are operating effectively in relation to the Debtors System.	Mandatory	Financial Control	15
	1	Housing Benefits	To provide assurance that effective controls are operating effectively in relation to the Housing Benefits System.	Mandatory	Financial Control	20
	1	NNDR	To provide assurance that effective controls are operating effectively in relation to the NNDR Tax System.	Mandatory	Financial Control	15
	1	Teachers Pensions Monthly Contributions Reconciliation (MCR)	To undertake assurance checks on the integrity, completeness and accuracy of the data.	Mandatory	Assurance	1
	2 and 23	iTRENT Self Service	To ensure that appropriate procedures have been followed prior to implementation and that the system is fit for purpose and secure.	Mandatory	Assurance	10
	2 and 23	Agresso Upgrade	To provide assurance that the upgrades to the system are robust and fit for purpose.	Mandatory	Assurance	10
	1	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.	Mandatory	Assurance	5
	1	Members Allowances - Publication	To provide data assurance in relation to the publication of members allowances.	Mandatory	Assurance	2
	1	Greater Jobs/ATS	To provide assurance that the new system is robust and fit for purpose.	Mandatory	Assurance	2
	1	Duplicate Payment Exercise	To work with the service to identify potential duplicate payments for investigation.	Mandatory	Assurance	3
	1	Car Allowances Annual Review	To provide data assurance in relation to Car Allowances	Mandatory	Assurance	2
	21	Post Payment Assurance - Business Grants	Assurance work to confirm that payments have been made in accordance with the defined scheme.	Mandatory	Assurance	5
Audit Management and Support		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	Planning	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	23
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	9
TOTAL PLANNED DAYS FOR GOVERNANCE						**172**

FINANCE AND DIGITAL						
Corporate Support and Enabling Services	11	Information Governance	A review of the arrangements in place in respect of Information Governance, to ensure compliance with UK GDPR and the Data Protection Act 2018.	High	Assurance	15
	2 and 23	Network Management (Salford)	This audit will examine the management of the network and the security measures in place to safeguard the Council's systems and information assets.	High	Computer	3
	2 and 23	Vulnerability Management (Salford)	This audit will examine the management of system in place to ensure that the network is not vulnerable to cyber threats.	High	Computer	5

DRAFT INTERNAL AUDIT PLAN 2022/23

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA	PURPOSE OF THE AUDIT	PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2022/23
Corporate Support and Enabling Services	2 and 23	ICT Business Continuity and Disaster Recovery (Salford)	To provide assurance that the plans in place are robust and that the contingencies included are effective to enable the Council to continue to deliver services in the event of an IT incident.	High	Computer	11
	2 and 23	Payment Security PCI DSS (Salford)	To provide assurance that the Payment Security PCI DSS system and processes are compliant with best practice and are robust and fit for purpose.	High	Computer	8
	2 and 23	Request/Incident Management (Salford)	To provide assurance that internal controls are operating effectively in relation to IT Services Request and Incident Management.	High	Computer	10
	2 and 23	Software Licence Management (Salford)	This audit will examine the system and controls in place to ensure that software licences are managed effectively.	High	Computer	10
	1	Bank Reconciliation Procedures	To provide assurance that internal controls are operating effectively in relation to the VAT processes in place.	Mandatory	Financial Control	10
	1	New BACS System - System Sign Off	To provide assurance that internal controls are operating effectively in relation to the Bank Reconciliation processes in place.	Mandatory	Financial Control	6
	1	VAT	To provide assurance that internal controls are operating effectively in relation to the VAT processes in place.	Mandatory	Financial Control	15
	1	Monitoring of Capital Programme	To provide assurance that controls are operating effectively in relation to the Monitoring of the Capital Programme.	Mandatory	Financial Control	15
	1	George Byron Trust Audit of Accounts	To provide assurance that the accounts presented are in accordance with the supporting information provided.	Mandatory	Assurance	1
Audit Management and Support		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	Planning	12
		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	11
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	16
TOTAL PLANNED DAYS FOR FINANCE AND DIGITAL						**148**

GREATER MANCHESTER PENSION FUND						
Corporate Support and Enabling Services	PF Funding 3	Property Management Contracts	To ensure that officers of the Pension Fund are monitoring the performance/compliance by the third party property management company (the contractor) in relation to the Property Management Contract.	High	Assurance	15
	PF Funding 4	Conveyancing Function	To review the procedures in place in respect of the conveyancing function within the Legal team to ensure the controls are operating effectively.	High	Assurance	15
	PF Funding 3	Capital Call Execution Service - Custodian/Local Investments/Agresso	To review the controls in place between the Fund and the Custodian in relation to draw down of funds for local investments	High	Assurance	15
	PF Funding 3	Fund Manager - UBS	To review the procedures in place in respect of the selected Fund Manager to ensure the controls are operating effectively.	High	Assurance	15
	PF Funding 1	Northern LGPS	An allocation to carry out a joint piece of audit work with the other audit teams that form part of the NLGPS to give assurance that the areas within the pooling arrangement are operating effectively.	High	Assurance	15
	PF Admin 9	Pension Benefits Payable	To ensure that there are adequate controls in place in the administration of benefits payable processed by the Pension Fund.	High	Financial Control	15
	PF Admin 12	Deferred Pensions	To ensure that there are adequate controls in place in the administration of deferred pensions processed by the Pension Fund.	High	Financial Control	15
	PF Admin 9	Altair - Admin to Payroll further upgrade	The Payroll module of Altair is being upgraded and Internal Audit have been asked to perform some data assurance checks prior to the new upgrade going live.	High	Assurance	10

DRAFT INTERNAL AUDIT PLAN 2022/23

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA	PURPOSE OF THE AUDIT	PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2022/23
Corporate Support and Enabling Services	PF Admin 9	Pensions Dashboard	An allocation of days to support the work that will be needed for the Fund to be able to participate in the Government's Pension Dashboard scheme.	High	Assurance	10
	PF Admin 13	McCloud	An allocation of days to support the work that will be needed to implement he McCloud remedy.	High	Assurance	15
	PF Funding 5 Admin 11	Visits to Contributing Bodies	An allocation of days is included annually for Internal Audit to carry out visits to a sample of Employers. The audit reviews the data held on the Employer's payroll system to ensure that the correct contributions are being paid over to the Pension Fund.	High	Assurance	50
	PF Admin 8	IT Service Desk	Review of the operation of the new IT service desk system to ensure the controls are satisfactory, it is robust and fit for purpose.	High	Assurance	10
	PF Admin 8	SharePoint/One Drive (Salford)	To provide advice, support and assurance that the system is configured securely and operating effectively.	High	Computer	6
	PF Admin 8	Contact Centre (Salford)	To review the controls in place for the new contact centre software to ensure the controls are satisfactory, it is robust and fit for purpose.	High	Computer	10
	PF Admin 8	IT Supplier Management (Salford)	To review the controls in place for the management of third party contracts with IT suppliers.	High	Computer	10
	PF Reputational 17	Pensions Regulator - Single Code of Practice	The Pensions Regulator is currently consulting on a single code of practice which we will assess compliance against.	High	Assurance	10
	PF Admin 9	Investigation of Fraud and Irregularities/NFI	Investigation of irregularities/frauds that may occur and the production of control reports.	Mandatory	Investigations	5
Audit Management and Support		Planning and Control	Provision of days for planning/controlling the plan including activity reporting, meetings with Senior Management and Members to ensure that changes throughout the year are reflected in the plan where appropriate.	Mandatory	Planning	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	20
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	15
		Days required to complete 2021/22 Work				9
TOTAL PLANNED DAYS FOR GREATER MANCHESTER PENSION FUND						**300**

CROSS-CUTTING						
Living Well	12	STAR - Contract Monitoring	To provide assurance that effective controls are in place in respect of monitoring the STAR Procurement Contract.	High	Contract	15
Corporate Support and Enabling Services	1	GMCA - Grant Assurance Work	To provide assurance in relation to grant certification work.	Mandatory	Certification	10
	1	Recruitment and Selection	To provide assurance that effective controls are in place in relation to the recruitment of staff, agency and interim engagements.	High	Assurance	15
	12	Procurement Work - STAR	Review days included in the plan to work in collaboration with the other STAR Councils to provide assurance that effective controls are in place.	Mandatory	Contract	15
Audit Management and Support		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	3
TOTAL PLANNED DAYS FOR CROSS CUTTING						**58**

TOTAL PLANNED DAYS FOR 2022/23	**1187**

DAYS TO COMPLETE 2021/22 PLAN	**20**

COUNTER FRAUD AND INVESTIGATIONS	**388**

TOTAL DAYS FOR 2022/23	**1595**