

INTERNAL AUDIT ACTIVITY REPORT - APRIL 2018 - JANUARY 2019

ACTIVITY TITLE	PURPOSE OF AUDIT	APPROVED AUDIT PLAN	REVISED 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.	0.00	1.20	1.90	0.70	Final Report Issued	Medium
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.	0.00	0.00	3.94	3.94	Final Report Issued	N/A
Leaving Care	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	0.00	1.20	1.20	0.00	Final Report Issued	Low
Troubled Families	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	0.00	0.50	2.30	1.80	Completed	Medium
Troubled Families		10.00	0.00	0.00	0.00	Rescheduled to 2019/20	
PAR - Troubled Families		0.00	3.00	3.20	0.20	Completed	
Children's 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	20.00	30.44	10.44	Final Report Issued	Medium
Post Audit Reviews - Children's	Follow up work to ensure audit recommendations have been implemented.	10.00	0.00	0.00	0.00	Ongoing	
Emergency/Cash Payments	A review will take place of the cash/emergency payments being made by Children's Services to ensure robust processes are in place.	10.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Budgetary Control & Financial Management - Children's	To review the processes for monitoring the budget within Children's Services.	15.00	3.00	3.24	0.24	Rescheduled to 2019/20	
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	10.00	6.54	-3.46	Work in Progress	
PAR - Leaving Care	Follow up work to ensure audit recommendations have been implemented.	0.00	3.00	1.27	-1.73	Work in Progress	
PAR - St Lawrence Road - Investigation Control Report		0.00	4.00	3.35	-0.65	Work in Progress	
Planning & Control - Children's	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.	6.00	6.00	4.53	-1.47	Ongoing	
Advice - Tapestry System Sign Off	To provide assurance that the new system is fit for purpose.	0.00	2.20	4.66	2.46	Completed	
Advice - Children's	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	3.00	3.00	1.16	-1.84	Ongoing	
Days Required to Complete 2017/18 Work		5.00	0.00	0.00	0.00	Days Allocated	
TOTAL FOR CHILDREN'S		89.00	57.10	67.73	10.63		
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	6.00	5.93	-0.07	Final Report Issued	High
Stalyhill Junior School		6.00	6.00	6.60	0.60	Final Report Issued	High
Stalyhill Infants School		6.00	6.00	5.97	-0.03	Final Report Issued	High
Buckton Vale Primary School		6.00	6.00	6.70	0.70	Final Report Issued	High
Lyndhurst Primary & Nursery School		6.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Ravensfield Primary School		6.00	6.00	6.30	0.30	Final Report Issued	Medium
Broadbottom CE Primary School		6.00	6.00	6.18	0.18	Final Report Issued	Medium
Mottram CE Primary School		6.00	6.00	7.40	1.40	Final Report Issued	Medium
St Johns CE Primary School		6.00	6.00	6.00	0.00	Final Report Issued	High
Micklehurst Primary School		6.00	6.00	7.04	1.04	Final Report Issued	High

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Holy Trinity CE Primary	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	6.00	6.42	0.42	Draft report Issued	
St Marys CE Infant & Nursery School Droylsden		6.00	10.00	10.58	0.58	Draft report Issued	
St Josephs RC Primary & Nursery School		6.00	6.00	7.25	1.25	Final Report Issued	Medium
St John Fisher RC Primary School		6.00	6.00	7.88	1.88	Draft report Issued	
Corrie Primary & Nursery		0.00	6.00	6.30	0.30	Draft report Issued	
St Christopher's RC Primary School		6.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Samuel Laycock School		6.00	6.00	0.00	-6.00	Q4	
Mossley Hollins High School		10.00	12.00	12.10	0.10	Final Report Issued	Medium
St Damien's RC Science College		10.00	10.00	8.30	-1.70	Final Report Issued	High
St Thomas More RC College		10.00	10.00	9.77	-0.23	Final Report Issued	High
Cromwell High School		10.00	10.00	1.75	-8.25	Work in Progress	
Holden Clough Primary & Nursery		0.00	2.00	2.40	0.40	Final Report Issued	Medium
Holy Trinity C E Gee Cross		0.00	2.50	4.40	1.90	Final Report Issued	Medium
St Marys R C Primary & Nursery, Dukinfield		0.00	0.75	0.57	-0.18	Final Report Issued	Medium
St Anne's R C Primary & Nursery, Audenshaw		0.00	1.00	1.90	0.90	Final Report Issued	Low
Thomas Ashton Primary & Secondary Centres		0.00	1.20	1.30	0.10	Final Report Issued	Medium
St. Anne's Primary, Denton		0.00	0.00	0.20	0.20	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	13.51	-1.49	Work in Progress	
Special Educational Needs and Disability (SEND)	A review of the service provided and the financial allocation of funding.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
PAR - Arlies Primary & Nursery	Follow up work to ensure audit recommendations have been implemented.	0.00	1.00	0.67	-0.33	Completed	
PAR Control Report - Wild Bank Primary & Nursery		0.00	1.25	1.25	0.00	Completed	
PAR - Millbrook Primary & Nursery		0.00	1.00	0.56	-0.44	Completed	
PAR - Poplar St Primary Nursery		0.00	1.00	1.00	0.00	Cancelled	
PAR - Dane Bank Primary & Nursery		0.00	1.00	1.07	0.07	Completed	
PAR - Milton St Johns C E Primary		0.00	0.40	0.49	0.09	Completed	
PAR - St Pauls R C Primary & Nursery Hyde		0.00	1.00	0.57	-0.43	Completed	
PAR - St Marys R C Primary & Nursery, Dukinfield		0.00	1.50	1.70	0.20	Completed	
PAR - Alder Community High School		0.00	3.00	3.14	0.14	Completed	
PAR - Aldwyn Primary		0.00	1.50	1.60	0.10	Completed	
PAR - St Anne's R C Primary & Nursery, Audenshaw		0.00	2.00	2.40	0.40	Completed	
PAR - St Peters RC Primary & Nursery Stalybridge		0.00	0.20	0.28	0.08	Completed	
PAR - St. Georges C E Primary Mossley		0.00	1.00	0.95	-0.05	Completed	
PAR - Thomas Ashton Primary & Secondary Centres		0.00	3.00	3.20	0.20	Completed	
PAR - Hyde Community College		0.00	2.00	2.52	0.52	Completed	
PAR - Pupil Referral Service		0.00	6.00	8.20	2.20	Completed	
PAR - Mossley Hollins		0.00	2.00	0.14	-1.86	Work in Progress	
Corrie Primary & Nursery - Income Records Review	To provide assurance in relation to the Income Records at the school	0.00	0.00	4.80	4.80	Completed	
Corrie Primary & Nursery School - Control Report	Investigations and Control reports to ensure improvements in controls are implemented to ensure irregularities do not reoccur.	0.00	0.00	1.20	1.20	Completed	
Investigation Control Report - Arundale Primary & Nursery		0.00	0.00	2.10	2.10	Final Report Issued	N/A
Pinfold Primary & Nursery - Theft of iPads August 2018		0.00	0.00	2.09	2.09	Draft report Issued	
PAR - Investigation Control Report - Arundale Primary & Nursery	Follow up work to ensure audit recommendations have been implemented.	0.00	4.00	4.80	0.80	Completed	
Planning and Control - Learning	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.	8.00	8.00	8.73	0.73	Ongoing	
Post Audit Review - Learning	Follow up work to ensure audit recommendations have been implemented.	40.00	2.00	0.20	-1.80	Ongoing	

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Advice - Learning	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.	15.00	15.00	10.69	-4.31	Ongoing	
Days Required to Complete 2017/18 Work		14.00	0.00	0.00	0.00	Days Allocated	
TOTAL FOR SCHOOLS/LEARNING		243.00	216.30	217.09	0.79		
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	15.00	25.48	10.48	Draft Report Issued	
Locality Teams - Care Management	To provide assurance that effective internal controls are in place in respect of Care Management.	15.00	15.00	18.03	3.03	Work in Progress	
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	0.00	-15.00	Q4	
Shared Lives	To review the processes in place for the delivery of the Shared Lives Service.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Budgetary Control & Financial Management	To ensure effective arrangements are in place in respect of Budgetary Control and Financial Management.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Control Report - Misappropriation of Service Users Monies	To address control weaknesses identified as a result of undertaking an irregularity investigation.	0.00	0.00	1.82	1.82	Completed	
PAR - Learning Disabilities Client Accounts	Follow up work to ensure audit recommendations have been implemented.	0.00	1.50	0.38	-1.12	Work in Progress	
PAR - Control Report - Somerset House		0.00	2.00	2.21	0.21	Completed	
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.	0.00	0.00	4.00	4.00	Final Report Issued	N/A
Control Report - Integrated Urgent Care Team	To address control weaknesses identified as a result of undertaking an irregularity investigation.	0.00	0.00	5.37	5.37	Draft Report Issued	
PAR - Reablement	Follow up work to ensure audit recommendations have been implemented.	0.00	2.50	2.96	0.46	Completed	
Planning & Control - Adult Services	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.	8.00	8.00	4.29	-3.71	Ongoing	
Advice - Adult Services	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	10.00	10.00	4.02	-5.98	Ongoing	
Post Audit Reviews - Adult Services	Follow up work to ensure audit recommendations have been implemented.	7.00	1.00	0.00	-1.00	Ongoing	
Days Required to Complete 2017/18 Work		2.00	0.00	0.00	0.00	Days Allocated	
TOTAL FOR ADULTS		102.00	70.00	68.56	-1.44		
POPULATION HEALTH							
Disabled Facilities Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	3.00	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	15.00	16.48	1.48	Work in Progress	
PAR - Population Health - Contract Monitoring - Provision of a Drug and Alcohol Recovery Service	Follow up work to ensure audit recommendations have been implemented.	0.00	1.00	1.50	0.50	Completed	
Population Health - Information Incident Investigation Control Report	To address control weaknesses identified as a result of undertaking an information security incident investigation.	0.00	0.00	3.66	3.66	Completed	
PAR - Information Incident Investigation Control Report - Katherine Cavendish House	Follow up work to ensure audit recommendations have been implemented.	0.00	2.00	0.42	-1.58	Work in Progress	

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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.	3.00	3.00	0.58	-2.42	Ongoing	
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.	1.00	1.00	0.00	-1.00	Ongoing	
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	2.00	0.00	0.00	0.00	Days Allocated	
Days Required to Complete 2017/18 Work		1.00	0.00	0.00	0.00	Days Allocated	
TOTAL FOR POPULATION HEALTH		25.00	25.00	24.34	-0.66		
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	0.00	0.00	0.00	Rescheduled to 2019/20	
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	0.00	0.00	0.00	Rescheduled to 2019/20	
Estates Management	To provide assurance that the Council's Estate is being effectively managed.	0.00	0.00	0.76	0.76	Completed	
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	0.00	0.00	0.00	Rescheduled to 2019/20	
Planning Process	To provide assurance that effective systems are in place in respect of the planning process.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
PAR - Section 106 Agreements, Developer Levy and Community Infrastructure Levy	Follow up work to ensure audit recommendations have been implemented.	0.00	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	4.00	3.19	-0.81	Ongoing	
Hattersley Collaboration Agreement	To undertake an audit of the Final Accounts.	0.00	0.30	0.47	0.17	Final Report Issued	N/A
Hattersley Collaboration Agreement	To undertake an audit of the Final Accounts.	5.00	5.00	10.08	5.08	Draft Report Issued	N/A
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.	1.00	1.00	0.00	-1.00	Ongoing	
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	6.00	6.00	0.00	-6.00	Ongoing	
TOTAL FOR GROWTH		76.00	18.80	14.72	-4.08		
OPERATIONS AND NEIGHBOURHOODS							
Transport	To provide assurance that effective internal controls are in place in respect of the provision of transport.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Youth Service	To ensure effective internal controls are in place in relation to the delivery of the Youth Service.	15.00	15.00	17.35	2.35	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	20.00	27.99	7.99	Draft Report Issued	
Servitor	To review the process for calculating engineering recharges to ensure that they are being correctly determined.	15.00	15.00	1.50	-13.50	Deferred	
Use Of CCTV	To provide assurance that effective internal controls are in place in respect of the provision of the Closed Circuit Television system.	0.00	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	2.00	2.65	0.65	Completed.	

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Control Report - Thefts at Tame Street Garage	To address control weaknesses identified as a result of undertaking an irregularity investigation.	0.00	0.00	5.80	5.80	Final Report Issued	N/A
Control Report - Thefts at Tame Street First Floor Offices	To address control weaknesses identified as a result of undertaking an irregularity investigation.	0.00	0.00	0.73	0.73	Work in Progress	
Control Report - Theft at Droysden Library	To address control weaknesses identified as a result of undertaking an irregularity investigation.	0.00	0.00	2.49	2.49	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.	0.00	0.00	3.48	3.48	Draft Report Issued	
PAR - Use Of CCTV	Follow up work to ensure audit recommendations have been implemented.	0.00	5.00	5.11	0.11	Completed.	
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.	7.00	7.00	2.82	-4.18	Ongoing	
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.	12.00	12.00	4.83	-7.17	Ongoing	
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	11.00	6.00	0.00	-6.00	Ongoing	
Days Required to Complete 2017/18 Work		4.00	0.00	0.00	0.00		
TOTAL FOR OPERATIONS AND NEIGHBOURHOODS		101.00	83.50	79.05	-4.45		
GOVERNANCE							
Softbox	A review is planned to look at the whole system from Children's Services through to the payment on Softbox, to ensure that the controls to prevent overpayments are operating effectively.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Apprenticeship Levy	A review of the processes within the organisation, including the finance process.	15.00	15.00	18.61	3.61	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	2.67	-7.33	Work in Progress	
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	5.00	1.28	-3.72	Work in Progress	
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	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.	6.00	6.00	2.81	-3.19	Work in Progress	
Registrars		0.00	0.00	0.00	0.00	Days Allocated	
Registrars Visit August 2018	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	3.75	3.60	-0.15	Final Report Issued	High
Registrars Visit December 2018		0.00	3.00	2.69	-0.31	Final Report Issued	High
Members Allowances - Publication	To provide data assurance in relation to the publication of members allowances.	3.00	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.	0.00	3.00	5.31	2.31	Final Report Issued	Low
PAR - Payroll Whole System		0.00	1.50	1.25	-0.25	Work in Progress	
PAR - DBS Procedures	Follow up work to ensure audit recommendations have been implemented.	0.00	1.50	1.32	-0.18	Work in Progress	
PAR - Procure and Pay		0.00	0.00	0.07	0.07	Work in Progress	
Agresso Upgrade - Sign off	Signing off the upgrade of the General Ledger system.	0.00	10.00	14.42	4.42	Completed	
Car Allowances Review	To provide data assurance in relation to Car Allowances	0.00	0.00	1.78	1.78	Completed	
Holiday Pay Exercise	To provide data assurance in relation to Holiday Pay	0.00	0.00	2.99	2.99	Completed	

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Advice and Support	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	15.00	15.00	9.53	-5.47	Ongoing	
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	10.00	1.00	0.00	-1.00	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 calculated and promptly recovered.	15.00	15.00	15.30	0.30	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	15.00	15.69	0.69	Work in Progress	
PAR - Direct Payments	Follow up work to ensure audit recommendations have been implemented.	0.00	2.00	4.88	2.88	Completed	
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.	0.00	4.00	8.21	4.21	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.	0.00	0.85	1.20	0.35	Final Report Issued	Medium
Advice and Support - Deferred Payment Scheme	To review the processes and procedures in place and provide advice on revised controls needed to improve the control environment.	0.00	0.00	11.01	11.01	Work in Progress	
PAR - NNDR Full System	Follow up work to ensure audit recommendations have been implemented.	0.00	1.50	0.61	-0.89	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.	5.00	5.00	3.14	-1.86	Ongoing	
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.	15.00	15.00	4.93	-10.07	Ongoing	
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	6.00	4.50	0.00	-4.50	Ongoing	
Days required to Complete 2017/18 Work		14.00	0.00	0.00	0.00	Days Allocated	
TOTAL FOR GOVERNANCE		162.00	147.60	144.77	-2.83		
FINANCE							
Review of Financial Regulations	To review and make recommendations to update Financial Regulations.	2.00	2.00	1.55	-0.45	Completed	
Insurance	To review the arrangements in place for the delivery of the insurance function.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Procurement	Contingency days to be discussed with Director of Finance and Assistant Director of Finance to review procurement processes.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Information Governance	A review of the arrangements in place in respect of Information Governance.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Risk Management	A review of the arrangements in place in respect of Risk Management.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
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	12.00	9.44	-2.56	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.	6.00	6.00	1.25	-4.75	Work in Progress	

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Click Travel	To provide assurance that effective arrangements are in place in respect of procuring travel and accommodation arrangements.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
PAR - Review of Financial Systems - General Ledger and Budgetary Control	Follow up work to ensure audit recommendations have been implemented.	0.00	0.30	0.40	0.10	Completed	
VAT	To provide assurance that VAT is being appropriately recorded and accounted for.	0.00	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.	0.00	4.00	6.22	2.22	Completed	
Treasury Management	To provide assurance that effective internal controls are in place in respect of the provision of the Treasury Management function.	0.00	0.50	1.60	1.10	Final Report Issued	Medium
PAR - Better Care Fund	Follow up work to ensure audit recommendations have been implemented.	0.00	0.25	0.60	0.35	Completed	
PAR - Treasury Management		0.00	1.50	2.12	0.62	Work in Progress	
Planning and Control - Finance	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	4.00	2.93	-1.07	Ongoing	
Advice and Support - Finance	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	5.00	7.00	4.04	-2.96	Ongoing	
Post Audit Reviews - Finance	Follow up work to ensure audit recommendations have been implemented.	8.00	4.50	0.00	-4.50	Ongoing	
Cyber Security Review	The review will examine the controls in place, to ensure that the Authority is protected from cyber attacks.	15.00	15.00	8.41	-6.59	Work in progress	
Distributed Denial of Service (DDoS) attacks	A consultancy review to look at the DDoS attacks was undertaken to ensure controls were robust.	0.00	0.00	8.91	8.91	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	0.00	0.00	0.00	Rescheduled to 2019/20	
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	10.00	5.52	-4.48	Work in progress	
ICT Recharges	A review is planned to examine the determination and accounting of the recharges.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
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.	0.00	2.00	0.37	-1.63	Completed	
PAR - Device Management	Follow up work to ensure audit recommendations have been implemented.	0.00	0.50	1.40	0.90	Completed	
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	4.00	2.72	-1.28	Ongoing	
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.	5.00	5.00	0.98	-4.02	Ongoing	
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	3.00	3.00	0.00	-3.00	Ongoing	
Days Required to Complete 2017/18 Work		4.00	0.00	0.00	0.00	Days Allocated	
TOTAL FOR FINANCE		176.00	82.30	58.74	-23.56		
CROSS CUTTING							
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	10.00	13.44	3.44	Work in Progress	

ACTIVITY TITLE	PURPOSE OF AUDIT	APPROVED AUDIT PLAN	REVISED PLAN	ACTUAL DAYS	VARIANCE	STATUS	LEVEL OF ASSURANCE
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	10.00	7.77	-2.23	Work in Progress	
TOTAL FOR CROSS CUTTING		20.00	20.00	21.21	1.21		
GREATER MANCHESTER PENSION FUND							
Northern Pool	A review will take place of the Governance arrangements for the newly formed Northern Pool.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
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	0.52	-9.48	Work in Progress	
Compliance Function	A review is planned of the Compliance function to ensure that appropriate Compliance procedures have been put in place.	15.00	0.00	0.00	0.00	Rescheduled to 2019/20	
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	5.00	0.00	-5.00	Q4	
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	10.00	11.22	1.22	Final Report Issued	High
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	0.00	0.00	0.00	Rescheduled to 2019/20	
New Custodian - Northern Trust	Checks will be carried out to ensure the accuracy and completeness of the asset transfers between the old and new custodian.	0.00	0.00	0.80	0.80	Work in Progress	
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	10.00	2.07	-7.93	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	20.00	12.78	-7.22	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	0.00	-5.00	Q4	
Benchmarking-KPI's	A review will take place of the Pension Funds Benchmarking and Performance Indicators.	10.00	0.00	0.00	0.00	Rescheduled to 2019/20	
Segregation of Duties - New Structure	To ensure that segregation of duties is not compromised by the new staffing structure.	5.00	5.00	0.00	-5.00	Q4	
Move to Barclays Bank	A review will be carried out on the system/process followed for the Private Equity Investments.	5.00	0.00	0.00	0.00	Cancelled	
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	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	0.00	-5.00	Q4	
Contribution Income (including processing of Year End returns)	Contribution Income is reviewed annually, as it is the main income of the Pension Fund, paid over to the Fund by Employers. External Audit rely on our work on this area, to ensure that there are processes in place to monitor and review the contributions received.	15.00	15.00	15.40	0.40	Final Report Issued	High
Information Governance/Security Incidences	Investigation of Information Security Breaches under the Information Security Incident Reporting Procedure/Practice Note.	10.00	10.00	6.62	-3.38	Work in Progress	
Calculation and Payment of Benefits	Systems for the calculation of benefits will be examined, and followed through to the payment system.	0.00	16.00	16.26	0.26	Final Report Issued	High
GMP Reconciliation	To provide data assurance that the reconciliation process is robust and controlled.	0.00	5.00	0.00	-5.00	Q4	
Disaster Recovery/Business Continuity	To review the systems in place for Disaster Recovery and Business Continuity	0.00	10.00	0.00	-10.00	Q4	
GDPR	To review the systems in place in relation to GDPR	0.00	10.00	0.00	-10.00	Q4	
Agresso Upgrade	To sign off the Agresso upgrade prior to the system going live	0.00	10.00	12.38	2.38	Completed.	
VAT	To provide assurance that VAT is being appropriately accounted for.	0.00	0.35	0.30	-0.05	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 Management function.	0.00	0.50	1.40	0.90	Final Report Issued	Medium

ACTIVITY TITLE	PURPOSE OF AUDIT	APPROVED AUDIT PLAN	REVISED PLAN	ACTUAL DAYS	VARIANCE	STATUS	LEVEL OF ASSURANCE
Local Investments Impact Portfolio	A review of the processes in place in relation to the investments in the Impact Portfolio.	0.00	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.	0.00	5.00	5.24	0.24	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.	0.00	2.50	3.53	1.03	Work in Progress	
PAR - Private Equity		0.00	0.80	0.75	-0.05	Completed.	
PAR - Debtors		0.00	0.80	1.29	0.49	Completed.	
2nd PAR - Creditors		0.00	1.00	0.88	-0.12	Work in Progress	
PAR - Pension Benefits Payable		0.00	1.00	0.86	-0.14	Completed.	
PAR - Calculation and Payment of Benefits		0.00	1.50	0.94	-0.56	Work in Progress	
Altair		Follow up work to ensure audit recommendations have been implemented.	0.00	0.20	0.10	-0.10	Completed.
PAR - Altair	Follow up work to ensure audit recommendations have been implemented.	0.00	0.00	0.35	0.35	Completed.	
PAR - Unitisation		0.00	1.50	1.81	0.31	Completed.	
PAR Treasury Management - Pensions Investments		0.00	1.50	2.21	0.71	Work in Progress	
PAR - GMPVF - First Street Development		0.00	1.50	1.21	-0.29	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.	70.00	0.00	0.70	0.70	Days Allocated	
Visit To Contributing Body - Manchester City Council		0.00	1.00	1.46	0.46	Final Report Issued	High
Visit To Contributing Body - Salford City Council		0.00	0.75	1.50	0.75	Final Report Issued	Medium
Visit To Contributing Body - Trafford MBC		0.00	1.50	2.11	0.61	Final Report Issued	Medium
Visits to Contributing Bodies - Trafford Housing Trust		0.00	8.00	8.10	0.10	Final Report Issued	Low
Visits to Contributing Bodies - Southway Housing Trust (Manchester) Limited		0.00	5.00	6.42	1.42	Final Report Issued	Low
Visit To Contributing Body - Bury Borough Council		0.00	6.00	11.80	5.80	Final Report Issued	High
Visit to Contributing Body - Salford University		0.00	5.00	5.78	0.78	Final Report Issued	High
Visit to Contributing Body - Manchester Metropolitan University		0.00	5.00	8.34	3.34	Final Report Issued	Medium
Visit To Contributing Body - Wigan Borough Council		0.00	6.00	9.54	3.54	Draft Report Issued	
Visit To Contributing Body - Oldham Metropolitan Borough Council		0.00	10.00	1.10	-8.90	Work in Progress	
Visits to Contributing Bodies - Oldham College		0.00	5.00	5.20	0.20	Draft Report Issued	
Visits to Contributing Bodies - Bolton at Home		0.00	5.00	4.83	-0.17	Work in Progress	
NPS - Review of 2017-18 Year End Return		0.00	15.00	14.93	-0.07	Completed.	
Contributing Body Visit to NPS - Review of APP		0.00	15.00	16.21	1.21	Completed.	
Contributing Body Visit to NPS - 2nd PAR		0.00	0.00	5.48	5.48	Completed.	
PAR - Visit To Contributing Body - Rochdale Metropolitan Borough Council		0.00	0.80	0.84	0.04	Completed.	
PAR Visit To Contributing Body - Tameside Metropolitan Borough Council		0.00	2.00	1.00	-1.00	Completed.	
PAR - Visits to Contributing Bodies - Trafford Housing Trust		0.00	2.00	2.10	0.10	Completed.	
PAR - Visits to Contributing Bodies - Salford City Council		0.00	2.00	0.28	-1.72	Work in Progress	
PAR - Visits to Contributing Bodies - Greater Manchester Police Authority		0.00	0.80	1.49	0.69	Completed.	
PAR - Contributing Body Visit to NPS		0.00	1.00	3.90	2.90	Completed.	
Control Report - Pension Overpayment		To address control weaknesses identified as a result of undertaking an irregularity investigation.	0.00	0.00	2.98	2.98	Work in Progress
Service Charge - Chorlton Cross	To provide assurance that the income and expenditure charged is accurate and in line with supporting documents.	0.00	0.00	2.20	2.20	Completed.	
Advice and Support - New Altair Employer Codes	To provide assurance in relation to the changes to Employer codes in Altair	0.00	0.00	6.69	6.69	Work in Progress	

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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.	15.00	15.00	16.99	1.99	Ongoing	
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.	10.00	10.00	9.33	-0.67	Ongoing	
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	15.00	3.50	0.00	-3.50	Ongoing	
Days Required to Complete 2017/18 Work		35.00	0.00	0.00	0.00	Days Allocated	
TOTAL FOR GREATER MANCHESTER PENSION FUND		300.00	300.00	257.68	-42.32		
PLANNED WORK		1294.00	1020.60	953.90	-66.70		
COUNTER FRAUD WORK/INVESTIGATIONS		463.00	530.00	467.98	-62.02		
TOTAL AUDIT DAYS		1,757.00	1,550.60	1,421.88	-128.72		