

## INTERNAL AUDIT PLAN 2019/20

## APPENDIX 1

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA		PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2019/20
<b>CHILDRENS</b>						
Starting Well	5	Troubled Families	Providing assurance to GMCA that the data provided supports the outcomes reported.	Mandatory	Assurance	10
	1	Budgetary Control and Financial Management	To review the processes for monitoring the budget within Children's Services.	High	Financial Control	15
	5	Procurement of Placements for Children	To provide assurance that internal controls are in place to ensure that effective procurement is in place for the placement of children	High	Assurance	15
	6	Children's Services - Post OFSTED work	To provide assistance as required to support post Ofsted Work	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	6
		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	2
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	18
		Days required to complete 2018/19 Work		High	-	4
<b>TOTAL PLANNED DAYS FOR CHILDRENS</b>						<b>80</b>
<b>CHILDRENS - SCHOOLS/LEARNING</b>						
Starting Well	5 & 17	Primary Schools (15)	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	90
	5 & 17	High School		High	School Visits	10
	5 & 17	Pupil Referral Unit		High	School Visits	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	12
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	30
		Days required to complete 2018/19 Work		High	-	13
<b>TOTAL PLANNED DAYS FOR SCHOOLS/LEARNING</b>						<b>175</b>
<b>ADULTS</b>						
Ageing Well	9	Home Care	To provide assurance that effective internal controls are in place in respect of Home Care.	High	Assurance	15
	9	Homemaker Service	To provide assurance that effective internal controls are in place in respect of the Homemaker Service.	High	Assurance	15

## INTERNAL AUDIT PLAN 2019/20

## APPENDIX 1

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA		PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2019/20
	3	Nursing and Residential Home Contractual Arrangements/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.	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	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	10
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	12
		Days required to complete 2018/19 Work		High	-	5
<b>TOTAL PLANNED DAYS FOR ADULTS</b>						<b>77</b>
<b>POPULATION HEALTH</b>						
Living Well	9	Disabled Facilities Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	Mandatory	Certification Work	2
	8	Active Tameside	To provide assurance that effective controls are in place to monitor the contract to ensure the agreed outcomes are delivered.	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	2
		Days required to complete 2018/19 Work		High		5
<b>TOTAL PLANNED DAYS FOR POPULATION HEALTH</b>						<b>28</b>
<b>GROWTH</b>						
Great Place/ Vibrant Economy	1	Capital Projects	To examine the project management process in respect of a number of major capital schemes to provide assurance that it is operating effectively and achieving the required outcomes.	High	Assurance	15
Starting Well	12	Inspired Spaces - Monitoring Of The Catering Contract	To provide assurance that effective controls are in place to monitor the contract to ensure the agreed outcomes are delivered.	High	Contract	15
Living Well	1	Hattersley Collaboration Agreement	To undertake an audit of the Final Accounts.	Mandatory	Certification Work	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	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	3

## INTERNAL AUDIT PLAN 2019/20

## APPENDIX 1

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA		PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2019/20
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	8
		Days required to complete 2018/19 Work		High		14
<b>TOTAL PLANNED DAYS FOR GROWTH</b>						<b>66</b>

OPERATIONS AND NEIGHBOURHOODS						
Living Well	8	Homelessness and Advice	To provide assurance that effective controls are in place in respect of the Homelessness Service.	High	Assurance	15
Living Well	8	Local Authority Bus Subsidy Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	Mandatory	Certification Work	2
Great Place/ Vibrant Economy	1	Audit of Final Accounts	To provide assurance that the figures contained within the final accounts are correct.	Mandatory	Contract	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	6
		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	8
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	15
		Days required to complete 2018/19 Work		High	-	18
<b>TOTAL PLANNED DAYS FOR OPERATIONS AND NEIGHBOURHOODS</b>						<b>74</b>

GOVERNANCE						
Starting Well	5	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.	High	Financial Control	15
Ageing Well	9	Deferred Payment Scheme	To provide assurance that effective controls are operating effectively in relation to the Deferred Payment Scheme.	High	Assurance	10
Living Well	1	Review of Financial Systems - Housing Benefits	To provide assurance that effect controls are operating effectively in relation to the administration of Housing Benefits.	High	Financial Control	15
Ageing Well	9	Clients Financial Affairs - Deputyships and Appointeeships	To provide assurance that effective internal controls are in place in respect of Deputyships and Appointeeships.	High	Assurance	10
Starting Well	5	Health Assessments LAC	To review the systems and processes to ensure that the data being reported is complete and accurate.	High	Assurance	15
	5	ICS Data Checks	To undertake assurance checks on the integrity, completeness and accuracy of the data.	High	Assurance	15
	1	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
	1	GMPF Annual Return - Compliance Checks	To undertake checks on the compliance checklist submitted with the GMPF Annual Return, to enable it to be signed off by the Head of Risk Management and Audit Services.	Mandatory	Certification Work	4

## INTERNAL AUDIT PLAN 2019/20

## APPENDIX 1

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA		PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2019/20
Corporate Support and Enabling Services	1	External Audit Checks - Payroll	To undertake checks on a sample of transactions to ensure that they are appropriate and have been appropriately authorised and correctly accounted for.	Mandatory	Financial Control	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	3
	1	Car Allowances Annual Review	To provide data assurance in relation to Car Allowances	Mandatory	Assurance	2
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	15
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	16
		Days required to complete 2018/19 Work		High	-	31
<b>TOTAL PLANNED DAYS FOR GOVERNANCE</b>						<b>186</b>

FINANCE AND ICT						
Corporate Support and Enabling Services	12	Procurement	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	Assurance	20
	1	Cashiers	To provide assurance that effective internal controls are in place in respect of the Cashiers function.	High	Financial Control	10
	1	General Ledger and Budgetary Control	To provide assurance that strong and effective controls are in place to ensure that the transactions within the general ledger are accurate and that budgetary control is robust.	High	Financial Control	15
	11	Information Governance	A review of the arrangements in place in respect of Information Governance.	High	Assurance	15
	2	ICT Business Continuity and Disaster Recovery	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	20
	2	Network Security	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	15
	2	3rd Party Access	To review the controls in place to provide assurance that 3rd party access to the network and systems is adequately controlled to protect systems and information assets from unauthorised access.	High	Computer	10
	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.	Mandatory	Assurance	10

## INTERNAL AUDIT PLAN 2019/20

## APPENDIX 1

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA		PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2019/20
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	10
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	14
		Days required to complete 2018/19 Work		High	-	5
<b>TOTAL PLANNED DAYS FOR FINANCE AND ICT</b>						<b>154</b>

GREATER MANCHESTER PENSION FUND						
Corporate Support and Enabling Services	18	GLIL	A review will take place of the systems and procedures within GLIL in respect of the investments that are currently active.	High	Assurance	15
	18	Compliance Function	A review is planned of the Compliance function to ensure that appropriate Compliance procedures have been put in place.	High	Assurance	15
	18	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.	High	Assurance	10
	18	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.	High	Assurance	15
	18	iConnect (including visits to LA Employers)	We will sign off this new module of Altair, prior to it going live, to ensure the system is fit for purpose and secure.	High	Assurance	35
	18	Altair - Admin 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.	High	Computer	10
	18	Benchmarking / KPI's	A review will take place of the Pension Funds Benchmarking and Performance Indicators.	High	Assurance	10
	18	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.	High	Assurance	5
	11	Information Governance/GDPR	Investigation of Information Security Breaches under the Information Security Incident Reporting Procedure/Practice Note.	High	Assurance	15
	16	Visits to Employers/Payroll Providers	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.	High	Assurance	80
	18	Creditor Payments	To provide assurance that all invoices and payment requisitions are paid correctly, on a timely basis, and expenditure is appropriately accounted for.	High	Assurance	15
	18	Retirement Process	To ensure that there are adequate controls in place in the administration of retirements processed by the Pension Fund.	High	Assurance	15
	12	Property Contract Management	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	Contract	10

## INTERNAL AUDIT PLAN 2019/20

## APPENDIX 1

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA		PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2019/20
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	15
		Computer Audit Advice	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.	Mandatory	Advice	2
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	10
		Irregularity Investigations	Investigation of irregularities/frauds that may occur and the production of control reports.	High	Investigations	5
		NFI Data Matching Advice and Support	To provide assistance in investigating any cases highlighted as part of the 2018 Exercise.	High	Assurance	3
		Days required to complete 2018/19 Work		High	-	11
<b>TOTAL PLANNED DAYS FOR PENSION FUND</b>						<b>311</b>
<b>CROSS-CUTTING</b>						
Great Place/ Vibrant Economy	16	GMCA - Assurance/Grant Work	To provide assurance to the Greater Manchester Combined Authority in relation to grant certification work.	Mandatory	Certification Work	15
Corporate Support and Enabling Services	7	Statutory Compliance	To provide assurance that effective controls are in place to ensure the council is compliant in terms of the statutory requirements placed upon it.	High	Assurance	20
Audit Management and Support		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	2
		Days required to complete 2018/19 Work		High	-	3
<b>TOTAL PLANNED DAYS FOR CROSS CUTTING</b>						<b>40</b>
<b>TOTAL PLANNED DAYS</b>						<b>1,191</b>
<b>COUNTER FRAUD AND INVESTIGATIONS</b>						<b>324</b>
<b>TOTAL DAYS FOR 2019/20</b>						<b>1,515</b>