

**INTERNAL AUDIT PLAN 2020/21 - PROGRESS REPORT TO 2 OCTOBER 2020**

**APPENDIX 1**

Activity Title	Approved Audit Plan 2020/21	Revised Audit Plan 2020/21	Actual Days	Days to Be Delivered Q3/4	Status	Level of Assurance
<b>CHILDREN'S</b>						
Safeguarding	15.00	0.00	0.00	0.00	Rescheduled	
Procurement of Placements for Children	20.00	20.00	7.24	12.76	Work in Progress	
Budgetary Control and Financial Management	0.00	0.77	0.77	0.00	Final Report Issued	Low
PAR - Budgetary Control and Financial Management	2.00	5.70	1.67	4.03	Work in Progress	
Troubled Families	15.00	10.00	0.00	10.00	Q3/4	
PAR - Troubled Families	1.50	1.50	1.08	0.42	Work in Progress	
PAR - Control Report Electronic Signatures	1.50	2.80	1.79	1.01	Work in Progress	
Conference and Review Process	15.00	15.00	0.00	15.00	Q3/4	
Early Help Module Sign off	0.00	5.30	0.00	5.30	Q3/4	
Planning and Control	6.00	6.00	3.10	2.90	Ongoing	
Advice and Support	2.00	2.00	0.35	1.65	Ongoing	
Post Audit Reviews	2.00	0.00	0.00	0.00	Allocated When Required	
<b>TOTAL FOR CHILDREN'S</b>	<b>80.00</b>	<b>69.07</b>	<b>16.00</b>	<b>53.07</b>		
<b>SCHOOLS/LEARNING</b>						
Greenfield Primary and Nursery	6.00	0.00	0.00	0.00	Rescheduled	
Pinfold Primary and Nursery	6.00	0.00	0.00	0.00	Rescheduled	
Arundale Primary and Nursery	0.00	0.10	0.10	0.00	Final Report Issued	Medium
Arlies Primary and Nursery	6.00	0.00	0.00	0.00	Rescheduled	
Broadbent Fold Primary	6.00	8.60	7.90	0.70	Draft Report Issued	
Audenshaw Primary School	6.00	8.60	7.89	0.71	Draft Report Issued	
Russell Scott Primary	6.00	0.00	0.00	0.00	Rescheduled	
Livingstone Primary	6.00	0.00	0.00	0.00	Rescheduled	
Aldwyn Primary	6.00	0.00	0.00	0.00	Rescheduled	
Greswell Primary and Nursery	0.00	2.82	2.82	0.00	Final Report Issued	Medium
Hurst Knoll C E Primary	6.00	7.00	0.44	6.56	Work in Progress	
St Georges C E Primary - Hyde	0.00	2.74	2.74	0.00	Final Report Issued	Low
St Pauls R C Primary and Nursery Hyde	6.00	7.00	0.00	7.00	Q3/4	
St James R C Primary and Nursery Hattersley Hyde	6.00	7.00	0.00	7.00	Q3/4	
St Marys R C Primary Denton	6.00	0.00	0.00	0.00	Rescheduled	
St Raphael's R C Primary	6.00	0.00	0.00	0.00	Rescheduled	
St Peters RC Primary and Nursery Stalybridge	6.00	7.00	0.00	7.00	Q3/4	
St Stephens C E Primary Audenshaw	2.50	1.67	1.67	0.00	Final Report Issued	High
Canon Burrows C E Primary	0.00	2.55	1.85	0.70	Draft Report Issued	
Lady Of Mount Carmel	2.50	1.98	1.98	0.00	Final Report Issued	High
Mossley Hollins High	0.00	10.00	0.00	10.00	Q3/4	

Activity Title	Approved Audit Plan 2020/21	Revised Audit Plan 2020/21	Actual Days	Days to Be Delivered Q3/4	Status	Level of Assurance
Hyde Community College	10.00	0.00	0.00	0.00	Rescheduled	
Oakdale (2 Sited School)	2.50	4.75	4.04	0.71	Draft Report Issued	
St. Georges C E Primary Mossley	6.00	7.00	0.00	7.00	Q3/4	
Alder Community High School	8.00	0.00	0.00	0.00	Rescheduled	
PAR - Payroll - Schools	1.00	1.65	1.30	0.35	Work in Progress	
PAR - The Heys Primary School	1.50	1.75	1.04	0.71	Work in Progress	
PAR - St Christopher's R C Primary	0.50	0.00	0.00	0.00	Completed	
PAR - St Peters C E Primary	1.00	0.95	0.22	0.73	Work in Progress	
PAR - St Stephens R C Primary Droylsden	1.50	1.80	1.16	0.64	Work in Progress	
PAR - Denton Community College	1.00	1.30	0.56	0.74	Work in Progress	
PAR - Hollingworth Primary and Nursery	1.00	1.30	0.76	0.54	Work in Progress	
PAR - Lyndhurst Primary and Nursery	1.00	1.50	0.30	1.20	Work in Progress	
PAR - Fairfield Road Primary and Nursery	1.00	1.80	1.16	0.64	Work in Progress	
PAR - Pupil Referral Service	0.00	2.00	0.00	2.00	Q3/4	
PAR - Arundale	0.00	1.50	0.00	1.50	Q3/4	
Mossley Hollins High - Grant Assurance Work	2.00	2.58	2.58	0.00	Completed	
Placements for Children with Special Education Needs	15.00	0.00	0.00	0.00	Rescheduled	
Music Service - System Sign off - Speedadmin	0.00	7.73	7.73	0.00	Completed	
Planning and Control	10.00	10.00	7.66	2.34	Ongoing	
Advice and Support	12.00	10.00	4.09	5.91	Ongoing	
Post Audit Reviews	17.00	0.00	0.00	0.00	Allocated	
<b>TOTAL FOR SCHOOLS/LEARNING</b>	<b>181.00</b>	<b>124.67</b>	<b>59.99</b>	<b>64.68</b>		
<b>ADULTS</b>						
System Sign Off - Rosta System	0.50	1.50	0.48	1.02	Work in Progress	
Home Care	15.00	0.00	0.00	0.00	Rescheduled	
Contract Monitoring - Care Homes	15.00	15.00	9.92	5.08	Work in Progress	
Out Of Hours	15.00	0.00	0.00	0.00	Rescheduled	
Learning Disabilities Client Accounts	15.00	0.00	0.00	0.00	Rescheduled	
Nursing and Residential Home Contractual Arrangements/Payments	0.00	10.45	6.43	4.02	Work in Progress	
PAR - Locality Teams - Care Management	0.00	0.80	0.10	0.70	Work in Progress	
PAR - Information Incident	0.50	0.56	0.56	0.00	Completed	
PAR - Homemaker Service	1.50	1.95	0.66	1.29	Work in Progress	
PAR - Control Report - Integrated Urgent Care Team	1.50	1.05	0.35	0.70	Work in Progress	
PAR - Investigation Security Incident	0.50	1.60	0.28	1.32	Work in Progress	
Planning and Control	5.00	5.00	1.44	3.56	Ongoing	
Advice and Support	8.00	5.00	1.39	3.61	Ongoing	
Post Audit Reviews	4.50	0.00	0.00	0.00	Allocated	
<b>TOTAL FOR ADULTS</b>	<b>82.00</b>	<b>42.91</b>	<b>21.61</b>	<b>21.30</b>		

Activity Title	Approved Audit Plan 2020/21	Revised Audit Plan 2020/21	Actual Days	Days to Be Delivered Q3/4	Status	Level of Assurance
<b>POPULATION HEALTH</b>						
Active Tameside	0.00	0.50	0.22	0.28	Draft Report Issued	
Public Health - Contract Monitoring - Sexual Health	15.00	0.00	0.00	0.00	Rescheduled	
PAR - Health Visiting Service	1.00	0.50	0.14	0.36	Work in Progress	
Planning and Control	3.00	1.50	0.58	0.92	Ongoing	
Advice and Support	1.00	0.50	0.00	0.50	Ongoing	
Post Audit Reviews	2.00	0.00	0.00	0.00	Allocated	
<b>TOTAL FOR POPULATION HEALTH</b>	<b>22.00</b>	<b>3.00</b>	<b>0.94</b>	<b>2.06</b>		
<b>GROWTH</b>						
Capital Projects - Education	0.00	4.25	2.45	1.80	Final Report Issued	Low
Capital Projects - Hyde Community College	15.00	19.00	14.88	4.12	Work in Progress	
Control Report - Hyde Community College	0.00	8.00		8.00	Work in Progress	
Building Control	0.00	0.00	0.00	0.00	Cancelled	
Advice - Discretionary Grant Fund	0.00	17.87	17.87	0.00	Completed	
Processing Discretionary Grants	0.00	60.16	60.16	0.00	Completed	
Disabled Facilities Grant	3.00	0.00	0.00	0.00	Cancelled	
Monitoring of the Facilities Management Contract	15.00	0.00	0.00	0.00	Rescheduled	
Monitoring Of The Catering Contract	15.00	0.00	0.00	0.00	Rescheduled	
Hattersley Collaboration Agreement	0.00	6.50	5.29	1.21	Work in Progress	
PAR - Hattersley Collaboration Agreement	1.00	1.01	1.01	0.00	Covered in 2018/19 Audit	
Hattersley Collaboration Agreement	5.00	5.90	0.91	4.99	Work in Progress	
PAR - Hattersley Collaboration Agreement - 18/19	0.00	1.70		1.70	Q3/4	
Planning Process	0.00	0.76	0.76	0.00	Final Report Issued	Medium
Planning - System Sign Off	0.00	8.74	8.74	0.00	Completed	
PAR - S106 Agreements, Developer Levy and Community Infrastructure Levy	2.00	2.00	0.30	1.70	Work in Progress	
PAR - Capital Projects Education	0.00	4.00		4.00	Q3/4	
PAR - Planning Process	0.00	1.50	0.00	1.50	Q3/4	
Planning and Control	5.00	3.00	1.46	1.54	Ongoing	
Advice and Support	6.00	2.71	0.71	2.00	Ongoing	
Post Audit Reviews	7.00	0.00	0.00	0.00	Allocated	
<b>TOTAL FOR GROWTH</b>	<b>74.00</b>	<b>147.10</b>	<b>114.54</b>	<b>32.56</b>		
<b>OPERATIONS AND NEIGHBOURHOODS</b>						
PAR - Stores and Stock Control	1.50	2.50	0.68	1.82	Work in Progress	
PAR - Control Report - Waste Services	0.50	1.20	0.49	0.71	Work in Progress	
PAR - Control Report - Tame Street	0.50	0.56	0.56	0.00	Completed	
Tame Street Garage	15.00	15.00	0.00	15.00	Q3/4	
Environmental Services - Sign Off - Accident Reporting System	4.00	0.00	0.00	0.00	Cancelled or Suspended	
PAR - Provision of the Integrated Transport Service	3.50	3.50	0.07	3.43	Work in Progress	

Activity Title	Approved Audit Plan 2020/21	Revised Audit Plan 2020/21	Actual Days	Days to Be Delivered Q3/4	Status	Level of Assurance
Welfare Rights - System Sign Off	5.00	0.00	0.00	0.00	Rescheduled	
Health and Safety	15.00	0.00	0.00	0.00	Rescheduled	
Local Authority Bus Subsidy Grant	2.00	1.55	1.55	0.00	Completed	
Markets - System Sign Off	0.00	6.25	0.77	5.48	Work in Progress	
PAR - Youth Service	0.00	0.63	0.63	0.00	Completed	
PAR - Control Report - Youth Service	0.50	0.56	0.56	0.00	Completed	
Planning and Control	5.00	5.00	1.31	3.69	Ongoing	
Advice and Support	5.00	3.00	1.08	1.92	Ongoing	
Post Audit Reviews	8.50	0.00	0.00	0.00	Allocated	
<b>TOTAL FOR OPERATIONS AND NEIGHBOURHOODS</b>	<b>66.00</b>	<b>39.75</b>	<b>7.70</b>	<b>32.05</b>		
<b>GOVERNANCE</b>						
Registrars Financial Audit	4.00	3.30	0.52	2.78	Work in Progress	
Members Allowances - Publication	2.00	2.00	0.00	2.00	Q3/4	
iTRENT Self Service	10.00	8.10	2.59	5.51	Work in Progress	
Procure to Pay System	15.00	17.55	10.54	7.01	Work in Progress	
Payroll System	15.00	15.00	0.73	14.27	Work in Progress	
Agresso Upgrade	0.00	5.50	2.16	3.34	Work in Progress	
Car Allowances Annual Review	2.00	2.00	0.00	2.00	Q3/4	
Review of Bank Holiday Pay	0.00	0.00	0.00	0.00	Final Report Issued	Not Applicable
Control Report - Information Incident	0.00	1.50	0.00	1.50	Q3/4	
Payroll - External Audit Checks	6.00	0.00	0.00	0.00	Cancelled	
Duplicate Payments Reports	0.00	1.00	0.00	1.00	Q3/4	
Water Interface	0.00	0.60	0.00	0.60	Q3/4	
PAR - Liquid Logic	0.00	0.55	0.35	0.20	Work in Progress	
PAR - Softbox	1.50	1.75	0.28	1.47	Work in Progress	
PAR - Apprenticeship Levy	0.00	1.39	1.39	0.00	Completed	
PAR - Bank Holiday Pay	0.00	1.50	0.00	1.50	Q3/4	
Determination and Recovery of Adult Service Care and Support Charges	1.00	0.79	0.79	0.00	Final Report Issued	Low
Clients Financial Affairs - Deputyships and Appointeeships	15.00	0.00	0.00	0.00	Rescheduled	
Direct Payments	15.00	15.00	0.00	15.00	Q3/4	
Advice - Test and Trace Support Payments	0.00	5.20	0.14	5.06	Work in Progress	
Award of Grants to Businesses	0.00	7.20	7.20	0.00	Completed	
Processing Grants to Businesses	0.00	44.79	44.79	0.00	Completed	
Review of Financial Systems - Housing Benefits	4.00	20.20	5.16	15.04	Work in Progress	
PAR - Determination and Recovery of Adult Service Care and Support Charges	3.00	3.00	0.00	3.00	Q3/4	
Deferred Payment Scheme	10.00	10.00	2.48	7.52	Work in Progress	
Capita System Review	10.00	10.70	0.21	10.49	Work in Progress	
PAR - Control Report - NNDR Fraud	0.00	0.30		0.30	Q3/4	
Looked After Children's Health	0.00	3.48	3.48	0.00	Final Report Issued	Low

Activity Title	Approved Audit Plan 2020/21	Revised Audit Plan 2020/21	Actual Days	Days to Be Delivered Q3/4	Status	Level of Assurance
ICS Data Checks	10.00	10.00	0.00	10.00	Q3/4	
PAR - Social Media	0.00	0.70	0.00	0.70	Q3/4	
PAR - Looked After Children's Health	0.00	3.00	0.00	3.00	Q3/4	
Planning and Control	13.00	12.00	4.91	7.09	Ongoing	
Advice and Support	26.00	20.00	10.08	9.92	Ongoing	
Post Audit Reviews	15.50	0.00	0.00	0.00	Allocated	
<b>TOTAL FOR GOVERNANCE</b>	<b>178.00</b>	<b>228.10</b>	<b>97.80</b>	<b>130.30</b>		
<b>FINANCE</b>						
Information Governance	15.00	0.00	0.00	0.00	Rescheduled	
Business Continuity	15.00	0.00	0.00	0.00	Rescheduled	
Review of Financial Systems - General Ledger	4.00	20.00	19.59	0.41	Draft Report Issued	
PAR - Bank Reconciliation Procedures	0.00	2.04	2.04	0.00	Completed	
PAR - VAT	0.00	0.00	0.00	0.00	Completed	
PAR - Income Management	0.00	1.50	0.00	1.50	Q3/4	
PAR - Control Report Purchasing Cards/Petty Cash	0.00	1.50	0.00	1.50	Q3/4	
Fixed Asset Register - Sign off	0.00	0.42	0.42	0.00	Completed	
Fixed Asset Valuations	5.00	0.00	0.00	0.00	Cancelled	
External Audit Checks - General Expenditure	1.00	0.76	0.76	0.00	Completed	
External Audit Checks - General Expenditure	10.00	0.00	0.00	0.00	Cancelled	
ICT Business Continuity and Disaster Recovery	19.00	19.00	0.00	19.00	Q3/4	
Network Security	10.00	10.00	0.00	10.00	Q3/4	
Access Control Management	10.00	10.00	0.00	10.00	Q3/4	
Vulnerability Management	10.00	10.00	0.00	10.00	Q3/4	
Cooperative Network Infrastructure (CNI)	10.00	18.95	4.95	14.00	Work in Progress	
PAR - Cyber Security Review/ISO 27001 Gap Analysis	0.00	1.54	1.54	0.00	Completed	
PAR - Cyber Security Review/ISO 27001 Gap Analysis (Further Follow Up)	0.00	1.20	0.00	1.20	Q3/4	
PAR - Third Party Supplier Management	0.00	1.50	0.00	1.50	Q3/4	
Third Party Supplier Management	0.00	0.93	0.93	0.00	Final Report issued	Medium
Planning and Control	10.00	10.00	3.29	6.71	Ongoing	
Advice and Support	10.00	10.00	2.94	7.06	Ongoing	
Post Audit Reviews	12.00	0.00	0.00	0.00	Allocated	
<b>TOTAL FOR FONANCE</b>	<b>141.00</b>	<b>119.34</b>	<b>36.46</b>	<b>82.88</b>		
<b>GREATER MANCHESTER PENSION FUND</b>						
Ill Health Insurance Arrangements	10.00	10.00	0.00	10.00	Q3/4	
Pension Benefits Payable	15.00	20.50	19.73	0.77	Draft Report Issued	
Transfers Out	10.00	13.80	13.43	0.37	Work in Progress	
iConnect	15.00	31.00	30.01	0.99	Work in Progress	
Altair - Administration to Payroll Upgrade	10.00	10.00	0.00	10.00	Q3/4	

Activity Title	Approved Audit Plan 2020/21	Revised Audit Plan 2020/21	Actual Days	Days to Be Delivered Q3/4	Status	Level of Assurance
Cyber Security Review	10.00	10.00	0.60	9.40	Work in Progress	
Visits to Contributing Bodies	47.70	12.00	3.38	8.62	Work in Progress	
Visit To Contributing Body - Oldham Metropolitan Borough Council	12.00	12.00	5.57	6.43	Work in Progress	
Visit To Contributing Body - Salford City Council	8.00	8.70	3.68	5.02	Work in Progress	
Visits to Contributing Bodies - Jigsaw Homes	6.00	8.80	3.38	5.42	Work in Progress	
Visit to Contributing Body - University of Bolton	2.00	1.50	0.76	0.74	Draft Report Issued	
Visit to Contributing Body - APS Global	0.90	0.00	0.00	0.00	Final Report Issued	High
Visits to Contributing Bodies - Liverpool Hope University	0.70	0.10	0.10	0.00	Final Report Issued	High
Visits to Contributing Bodies - University of Manchester	0.50	1.35	1.35	0.00	Final Report Issued	Medium
PAR - Visits to Contributing Bodies - Sodexo	1.00	1.57	1.57	0.00	Completed	
PAR - Visits to Contributing Bodies - GMCA	1.00	1.54	1.54	0.00	Completed	
PAR - Visit to Contributing Body - APS Global	1.00	1.15	0.28	0.87	Work in Progress	
PAR - Visit to Contributing Body - Bury College	1.00	1.50	0.87	0.63	Work in Progress	
PAR - Visits to Contributing Bodies - Liverpool Hope University	1.00	1.20	0.84	0.36	Work in Progress	
PAR - University of Manchester	0.00	1.20	0.00	1.20	Q3/4	
Retirement Process	11.00	12.20	11.50	0.70	Draft Report Issued	
Control Report - Pension Overpayment	0.00	0.50	0.28	0.22	Work in Progress	
Information Security Incident Investigation	0.00	0.44	0.44	0.00	Completed	
PAR - Visit To Contributing Body - Oldham Metropolitan Borough Council	2.00	2.00	0.53	1.47	Work in Progress	
My Pension	0.00	6.00	3.63	2.37	Work in Progress	
Microsoft 365	5.00	5.00	3.00	2.00	Work in Progress	
Custodian Arrangements	15.00	15.00	0.00	15.00	Q3/4	
Fund Manager - Stone Harbor	15.00	15.00	0.00	15.00	Q3/4	
Debtors	15.00	15.00	0.14	14.86	Work in Progress	
Information Governance/GDPR	3.00	17.50	16.32	1.18	Work in Progress	
Local Investments	15.00	15.00	0.00	15.00	Q3/4	
Compliance Function	15.00	0.00	0.00	0.00	Days Used for Other Audits	
Advice and Support - Target Address Tracing Project	0.00	1.51	1.51	0.00	Completed	
NFI Data Matching	5.00	2.45	0.42	2.03	Work in Progress	
Transfer of Assets to New Custodian	2.00	2.45	0.42	2.03	Work in Progress	
PAR - Creditors	1.50	2.50	1.26	1.24	Work in Progress	
PAR - GLIL	1.00	1.30	0.69	0.61	Work in Progress	
PAR - Transfer of Assets to First Bus	0.00	0.50	0.00	0.50	Q3/4	
Computer Audit Advice	5.00	3.00	0.98	2.02	Ongoing	
Investigation of Fraud and Irregularities/NFI	0.00	0.50	0.00	0.50	Q3/4	
Control Report - Pension Overpayment	0.00	0.24	0.24	0.00	Covered in Pension Payroll Audit	
Planning and Control	20.00	20.00	10.64	9.36	Ongoing	
Advice and Support	25.00	25.00	11.60	13.40	Ongoing	
Post Audit Reviews	11.70	9.00	0.00	9.00	Allocated	
<b>TOTAL FOR GREATER MANCHESTER PENSION FUND</b>	<b>320.00</b>	<b>320.00</b>	<b>150.69</b>	<b>169.31</b>		

Activity Title	Approved Audit Plan 2020/21	Revised Audit Plan 2020/21	Actual Days	Days to Be Delivered Q3/4	Status	Level of Assurance
<b>CROSSCUTTING</b>						
Audit of Final Accounts	10.00	0.00	0.00	0.00	Rescheduled	
Greater Manchester Combined Authority - Assurance/Grant Work	10.00	0.00	0.00	0.00	Cancelled	
UK Mail - Advice and Support	1.00	1.50	0.00	1.50	Q3/4	
Rochdale STAR Audit - New Supplier Set Up	0.00	2.50	1.56	0.94	Work in Progress	
Procurement Work - Star	20.00	20.00	0.00	20.00	Q3/4	
Recruitment and Selection (incl. Interims)	15.00	15.00	3.68	11.32	Work in Progress	
<b>TOTAL FOR CROSSCUTTING</b>	<b>56.00</b>	<b>39.00</b>	<b>5.24</b>	<b>33.76</b>		
<b>TOTAL PLANNED DAYS 2020/21</b>	<b>1,200.00</b>	<b>1,132.94</b>	<b>510.97</b>	<b>621.97</b>		
<b>COUNTER FRAUD AND INVESTIGATIONS</b>	<b>310.00</b>	<b>387.00</b>	<b>204.64</b>	<b>182.36</b>		
<b>TOTAL AUDIT DAYS 2020/21</b>	<b>1,510.00</b>	<b>1,519.94</b>	<b>715.61</b>	<b>804.33</b>		