

DRAFT INTERNAL AUDIT PLAN 2021/22

APPENDIX 1

CORPORATE PLAN THEME	LINK TO RISK REGISTER	AUDITABLE AREA	PURPOSE OF THE AUDIT	PRIORITY	AUDIT CATEGORY	PLANNED DAYS 2021/22
CHILDRENS						
Starting Well	5 and 6	Early Help Module - LCS	To provide assurance that effective controls are operating effectively in relation to the Early Help Module linked to LCS.	High	Assurance	10
	5 and 6	Safeguarding	To provide assurance that internal controls are in place to ensure that effective safeguarding procedures are in place.	High	Assurance	15
	5 and 6	Childrens Homes	To provide assurance that internal controls are in place to ensure that effective procedures are in place within Children's Homes.	High	Assurance	5
	5 and 6	Fostering	To provide assurance that internal controls are in place to ensure that effective fostering procedures are in place.	High	Assurance	15
	5 and 6	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, 6 and 9	Transition of Clients From Childrens to Adults Services	To provide assurance that internal controls are in place to ensure that effective procedures are in place for the Transiition of Clients from Children's to Adults.	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	2
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	0
		Days required to complete 2020/21 Work		High		3
TOTAL PLANNED DAYS FOR CHILDRENS						85
CHILDRENS - SCHOOLS/LEARNING						
Starting Well	18	Primary Schools (12)	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	72
	18	High Schools (2)		High	School Visits	20
	11	Capita One System	To provide assurance that effective controls are operating effectively in relation to the Capita One System.	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	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	15
		Days required to complete 2020/21 Work		High		4
TOTAL PLANNED DAYS FOR SCHOOLS/LEARNING						146
ADULTS						
Ageing Well	3	Home Care	To provide assurance that effective internal controls are in place in respect of Home Care.	High	Assurance	15
	9	Safeguarding - Adult Services	To provide assurance that internal controls are in place to ensure that effective safeguarding procedures are in place.	High	Assurance	15
	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
	1	Budgetary Control and Financial Management	To provide assurance that effective internal controls are in operation in respect of Budgetary Control and Financial Management in Adult Services.	High	Assurance	15

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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	8
		Days required to complete 2020/21 Work		High		6
TOTAL PLANNED DAYS FOR ADULTS						84
POPULATION HEALTH						
Living Well	12	Contract Monitoring - Sexual Health	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 2020/21 Work		High		0
TOTAL PLANNED DAYS FOR POPULATION HEALTH						21
GROWTH						
Great Place Inclusive Growth	12	Monitoring of the Facilities Management Contract	To provide assurance that effective controls are in place in respect of monitoring the contract for Facilities Management.	High	Contract	15
	12	Monitoring Of The Catering Contract	To provide assurance that effective controls are in place in respect of monitoring the Catering Contract.	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	10
	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	4
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	10
		Days required to complete 2020/21 Work		High		5
TOTAL PLANNED DAYS FOR GROWTH						85
OPERATIONS AND NEIGHBOURHOODS						
Living Well		Homelessness and Advice	To provide assurance that effective controls are in place in respect of the delivery of services to the homeless.	High	Assurance	15
	23	System Sign Off - Welfare Rights	To provide assurance that the new system is robust and fit for purpose.	Mandatory	Assurance	5
Corporate		Bereavement Services	To provide assurance that effective controls are operating effectively in relation to the services provided by Bereavement.	High	Assurance	15

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Support and Enabling Services	12	Procurement	To provide assurance that effective controls are in place in respect of the procurement of External Contractors.	High	Contract	15
	1	Local Authority Bus Subsidy Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	Mandatory	Certification Work	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	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	8
		Days required to complete 2020/21 Work		High		7
TOTAL PLANNED DAYS FOR OPERATIONS AND NEIGHBOURHOODS						77

GOVERNANCE						
Corporate Support and Enabling Services	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	15
	1	Council Tax	To provide assurance that effective controls are operating effectively in relation to the Council Tax System.	Mandatory	Financial Control	15
	11	Data Quality across systems - YOT, Adults, Waste	To undertake assurance checks on the integrity, completeness and accuracy of the data.	High	Assurance	15
	2 and 23	Project Assurance Work	To undertake assurance checks on the integrity, completeness and accuracy of the data.	High	Assurance	10
	1	Monthly Data Collection Teachers Pensions Phase 2	To undertake assurance checks on the integrity, completeness and accuracy of the data.	Mandatory	Assurance	2
	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	3
	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
	6 and 11	ICS Data Checks	To undertake assurance checks on the integrity, completeness and accuracy of the data.	High	Assurance	15
	2 and 23	Greater Jobs/ATS	To provide assurance that the new system is robust and fit for purpose.	High	Assurance	5
	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	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	13
		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	25
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	11
		Days required to complete 2020/21 Work		High		10
TOTAL PLANNED DAYS FOR GOVERNANCE						197

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FINANCE AND ICT

Corporate Support and Enabling Services	11	Information Governance	A review of the arrangements in place in respect of Information Governance.	High	Assurance	15
	1	Risk Management	A review of the arrangements in place in respect of Risk Management systems and procedures.	High	Assurance	15
	2 and 23	Network Management (B/Fwd 2020/21)	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	Access Control Management (B/Fwd 2020/21)	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	5
	2 and 23	Vulnerability Management (B/Fwd 2020/21)	This audit will examine the management of system in place to ensure that the network is not vulnerable to cyber threats.	High	Computer	5
	2 and 23	ICT Business Continuity and Disaster Recovery (B/Fwd 2020/21)	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	16
	2 and 23	Physical Security and Environmental Controls	This review will examine the physical security controls over IT infrastructure in various locations across the Borough.	High	Computer	5
	1	Achievement of Savings Plans	To provide assurance that savings plans are being monitored and delivered.	High	Assurance	15
	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 Montoring of the Capital Programme.	Mandatory	Financial Control	15
	1	Treasury Management	To provide assurance that effective controls are operating in relation to the Treasury Management processes in place.	Mandatory	Financial Control	15
	1	Fixed Assets	To provide assurance that internal controls are operating effectively in relation to the Fixed Asset Register, the valuations used and supporting evidence.	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
	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.	Mandatory	Financial Control	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	9
		Post Audit Reviews	Follow up work to ensure that audit recommendations have been implemented.	Mandatory	Follow Up	16
		Days required to complete 2020/21 Work		High		9
TOTAL PLANNED DAYS FOR FINANCE AND ICT						194

GREATER MANCHESTER PENSION FUND

	PF Funding 3	AVC's (Contracts with Third parties)	To provide assurance that effective controls are in place for the contract monitoring of third party providers.	High	Assurance	15
	PF Funding 4	Employers Agreements (Covenants)	To provide assurance that effective controls are in place for the contract monitoring of employer covenants.	High	Assurance	15
		Compliance Function	A review is planned of the Compliance function to ensure that appropriate Compliance procedures have been put in place.	High	Assurance	15
		Debtors	To provide assurance that effective controls are operating effectively in relation to the Debtors System.	High	Assurance	15

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Corporate Support and Enabling Services	PF Admin 28	Agresso Project	To provide support and advice in relation to the development of Agresso within the Pension Fund.	High	Assurance	10
	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
		Property Accounting	To review the property investments accounting process.	High	Assurance	15
	PF Funding 1&2	Fund Manager - Sci Beta	To review the procedures in place in respect of the selected Fund Manager to ensure the controls are operating effectively.	High	Assurance	10
	PF Funding 1	Northern LGPS - NPEP	To review the procedures in place in respect of the Private Equity Pool to ensure the controls are operating effectively.	High	Assurance	15
	PF Admin 12	Restructure - Probation Service	Data verification work in relation to reallocation of members to different employers.	High	Assurance	5
	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	35
	PF Admin 8	Cyber Security (Salford)	To Review of the processes in place to identify, protect, detect, respond and recover from cyber attacks.	High	Computer	5
	PF Admin 8	MS365 (Salford)	To provide advice, support and assurance that the implementation is controlled, working arrangements are effective and secure.	High	Computer	5
	PF Admin 8	My Pension (Salford)	To provide continued to advice, support and guidance to the next phase of the project.	High	Computer	5
	PF Admin 8	Sharepoint/One Drive (Salford)	To provide advice, support and assurance that the system is configured securely.	High	Computer	6
	PF Admin 8	Website Security (Salford)	To review the security arrangements in place and provide assurance that the controls are working effectively.	High	Computer	7
	PF Admin 13	Changes in LGPS Regulations	To advise and support any changes to the LGPS Regulations that need to be implemented.	High	Assurance	15
	PF Admin 8	Contact Centre (Salford)	To review the controls in place for the new contact centre software.	High	Computer	10
	PF Funding 5 Admin 11	i Connect - Monthly Data Collection (Post Implementation Review)	To provide assurance that the new monthly data collection system is operating effectively.	High	Assurance	15
	PF Admin 22	Investigation of Fraud and Irregularities/NFI	Investigation of irregularities/frauds that may occur and the production of control reports.	Mandatory	Investigations	5
	PF Reputational 19 and 20	Information Security Incidents		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	20
		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	15
		Days required to complete 2020/21 Work		High		7
TOTAL PLANNED DAYS FOR GREATER MANCHESTER PENSION FUND						300

CROSS-CUTTING

Living Well	12	Contract Monitoring - Domestic Abuse	To provide assurance that effective controls are in place to monitor the contract to ensure the agreed outcomes are delivered.	High	Contract	15
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Living Well	5, 9 and 21	Direct Payments	To review the procedure in place for Direct Payments in relation to Adults and Children to ensure the controls are operating effectively.	High	Assurance	15
Corporate Support and Enabling Services	1	Grant Work Assurance	To provide assurance in relation to grant certification work.	Mandatory	Certification Work	20
	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	4
		Days required to complete 2020/21 Work		High		0
TOTAL PLANNED DAYS FOR CROSS CUTTING						84
TOTAL PLANNED DAYS FOR 2021/22						1,273
COUNTER FRAUD AND INVESTIGATIONS						393
TOTAL DAYS FOR 2021/22						1,666