INTERNAL AUDIT PLAN 2021/22 - QUARTER 2 PROGRESS REPORT **APPENDIX 1**

Name of Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Q2	Variance	Status	Level of Assurance
CHILDREN'S						
Supporting Families	0.00	15.00	9.14	5.86	Work in Progress	
Safeguarding	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Childrens Homes	5.00	0.00	0.00	0.00	See Children's Homes Audit Below	
Fostering	15.00	26.00	23.51	2.49	Work in Progress	
Conference and Review Process	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Transition of Clients From Childrens to Adults Services	15.00	15.00	2.19	12.81	Q3/4	
Control Report - Agency Workers Timesheets	1.50	4.50	2.99	1.51	Draft Report Issued	
Procurement of Placements for Children	1.00	4.56	4.16	0.40	Draft Report Issued	
Procurement of Placements - Monitoring of Contracts etc.	0.00	15.00	0.00	15.00	Q3/4	
Childrens Homes - Review of Expenditure	4.50	9.56	8.31	1.25	Draft Report Issued	
PAR - Budgetary Control and Financial Management	1.00	3.88	3.88	0.00	Completed	
ICS Early Help Module	10.00	10.00	0.00	10.00	Q3/4	
Planning and Control	5.00	11.54	6.54	5.00	Ongoing	
Advice and Support	2.00	8.12	5.12	3.00	Ongoing	
TOTALS - CHILDREN'S	**90.00**	**123.16**	**65.84**	**57.32**		
CHILDREN'S SCHOOLS/LEARNING						
Arlies Primary and Nursery	6.00	6.00	0.94	5.06	Work in Progress	
Millbrook Prim and Nursery	6.00	6.00	0.90	5.10	Draft Report Issued	
Russell Scott Primary	6.00	6.00	0.00	6.00	Q3/4	
Livingstone Primary	6.00	6.00	0.00	6.00	Q3/4	
Aldwyn Primary	6.00	6.00	0.00	6.00	Q3/4	
Corrie Primary and Nursery	6.00	6.00	0.00	6.00	Q3/4	
Milton St Johns C E Primary	6.00	9.08	9.08	0.00	Final Report Issued	High
St Pauls R C Primary and Nursery Hyde	6.00	6.00	0.00	6.00	Q3/4	
St Peters RC Primary and Nursery Stalybridge	6.00	6.00	0.00	6.00	Q3/4	
St Raphaels R C Primary	6.00	10.90	8.42	2.48	Draft Report Issued	
Holy Trinity C E Primary	6.00	7.00	1.30	5.70	Work in Progress	
St Josephs R C Primary and Nursery	6.00	6.00	0.00	6.00	Q3/4	
Thomas Ashton Primary and Secondary	10.00	10.00	0.00	10.00	Q3/4	
Samuel Laycock School	10.00	1.18	1.18	0.00	On Hold	
St James R C Primary and Nursery Hattersley Hyde	0.60	1.64	1.64	0.00	Final Report Issued	Medium

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Name of Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Q2	Variance	Status	Level of Assurance
PAR - St Stephens C E Primary Audenshaw	0.25	0.70	0.70	0.00	Completed	
PAR - Greswell Primary and Nursery	0.15	0.60	0.60	0.00	Completed	
PAR - St James Hattersley		1.25	0.00	1.25	Q3/4	
PAR - Broadbent Fold Primary	1.00	2.48	1.98	0.50	Work in Progress	
PAR - Oakdale Primary	1.50	1.60	1.60	0.00	Completed	
PAR - Audenshaw Primary School	1.00	0.90	0.90	0.00	Completed	
PAR - Canon Burrows C E Primary	2.00	2.48	1.73	0.75	Work in Progress	
PAR - Hurst Knoll		1.25	0.00	1.25	Q3/4	
PAR - Milton St John		1.00	0.00	1.00	Q3/4	
Planning and Control	10.00	14.53	9.53	5.00	Ongoing	
Advice and Support	10.00	10.00	2.64	7.36	Ongoing	
Post Audit Reviews	9.00	0.00	0.00	0.00	Allocated	
TOTALS - SCHOOLS/LEARNING	**127.50**	**130.59**	**43.14**	**87.45**		
ADULTS						
PAR - Locality Teams - Care Management	0.15	0.60	0.60	0.00	Completed	
Contract Monitoring - Care Homes	8.85	13.00	8.38	4.62	Work in Progress	
Home Care	0.00	0.00	0.00	0.00	Deferred/Rescheduled	
Safeguarding - Adult Services	15.00	20.00	7.49	12.51	Work in Progress	
Out Of Hours	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Budgetary Control and Financial Management	15.00	15.00	0.00	15.00	Q3/4	
PAR - Homemaker Service	0.00	0.40		0.40	Work in Progress	
Learning Disabilities Client Accounts	15.00	21.00	19.93	1.07	Draft Report Issued	
Planning and Control	5.00	5.00	1.42	3.58	Ongoing	
Advice and Support	5.00	5.00	1.91	3.09	Ongoing	
Post Audit Reviews	8.00	0.00	0.00	0.00	Allocated	
TOTALS - ADULTS	**87.00**	**80.00**	**39.73**	**40.27**		
POPULATION HEALTH						
Contract Monitoring - Sexual Health	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Planning and Control	3.00	3.00	0.35	2.65	Ongoing	
Advice and Support	1.00	1.00	0.00	1.00	Ongoing	
Post Audit Reviews	2.00	0.00	0.00	0.00	Not Required	
TOTALS - POPULATION HEALTH	**21.00**	**4**	**0.35**	**3.65**		

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Name of Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Q2	Variance	Status	Level of Assurance
PLACE						
Post Payment Assurance - Discretionary Business Grants	10.00	10.00	5.43	4.57	Work in Progress	
Processing Grants	0.00	4.40	4.40	0.00	Completed	
Hattersley Collaboration Agreement 20/21	6.00	6.00	0.28	5.72	Work in Progress	
Monitoring of the Facilities Management Contract	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Monitoring Of The Catering Contract	15.00	15.00	0.00	15.00	Q3/4	
Building Control	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Hattersley Collaboration Agreement	3.30	9.00	7.65	1.35	Draft Report Issued	
PAR - Section 106 Agreements/Levies	0.70	1.60	0.97	0.63	Work in Progress	
PAR - Capital Projects - Education	0.00	3.00	0.00	3.00	Q3/4	
PAR - Planning Process	1.00	3.87	3.87	0.00	Completed	
Capital Project - Control Report - Hyde Community College	1.00	12.00	10.02	1.98	Draft Report Issued	
System Sign Off - Transys	6.75	6.75	0.52	6.23	Work in Progress	
Control Report - Waste Collection	0.25	0.20	0.20	0.00	Final Report Issued	N/A
Homelessness	15.00	15.00	0.00	15.00	Q3/4	
Welfare Rights - System Sign Off	5.00	5.00	0.00	5.00	Q3/4	
Bereavement Services	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Procurement	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Local Authority Bus Subsidy Grant	2.00	2.33	2.33	0.00	Completed	
PAR - Waste Collection	0.00	1.50	0.00	1.50	Q3/4	
PAR - Provision of the Integrated Transport Service	0.00	3.00	0.00	3.00	Q3/4	
Control Report - A Bed Each Night (ABEN)	0.00	4.00	2.49	1.51	Draft Report Issued	
System Sign Off - Taxi Compliance Booking System	0.00	5.50	3.09	2.41	Work in Progress	
Planning and Control	10.00	10.00	4.33	5.67	Ongoing	
Advice and Support	9.00	9.00	1.92	7.08	Ongoing	
Post Audit Reviews	18.00	0.00	0.00	0.00	Allocated	
TOTALS - PLACE	**163.00**	**127.15**	**47.50**	**79.65**		
GOVERNANCE						
Post Payment Assurance - Business Grants	20.00	15.00	7.40	7.60	Work in Progress	
Capita System Review	0.00	5.00	0.00	5.00	Q3/4	
Planning and Control	5.00	5.00	2.20	2.80	Ongoing	
Advice and Support	5.00	5.00	2.19	2.81	Ongoing	

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Name of Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Q2	Variance	Status	Level of Assurance
Post Audit Reviews	4.00	0.00	0.00	0.00	Allocated	
PAR - Control Report - NNDR Fraud	1.50	2.00	1.56	0.44	Work in Progress	
PAR - Determination and Recovery of ASC/Support Charges	2.50	7.99	5.72	2.27	Work in Progress	
Debtors Full System	15.00	15.00	0.00	15.00	Q3/4	
Housing Benefits	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Council Tax Full System	15.00	25.00	18.38	6.62	Work in Progress	
Softbox System Sign Off	0.00	8.42	8.42	0.00	Completed	
PAR - Payroll System	1.50	1.50	0.42	1.08	Work in Progress	
Planning and Control	5.00	6.06	4.06	2.00	Ongoing	
Post Audit Reviews	3.50	0.00	0.00	0.00	Allocated	
Advice and Support	20.00	10.40	7.40	3.00	Ongoing	
i TRENT Self Service	3.00	2.90	2.90	0.00	Work in Progress	
External Audit Checks - Payroll	10.00	0.00	0.00	0.00	Support not Required	
Registrars (Births, Deaths and Marriages)	5.00	8.25	5.75	2.50	Work in Progress	
Members Allowances - Publication	3.00	3.10	2.60	0.50	Completed	
ATS - Applicant Tracking System - Greater Jobs	5.00	0.00	0.00	0.00	Deferred/Rescheduled	
PAR - Softbox	0.00	1.60	0.90	0.70	Work in Progress	
PAR - Liquid Logic	0.00	0.30	0.30	0.00	Completed	
Procure to Pay System	0.00	0.49	0.49	0.00	Final Report Issued	Medium
PAR - Procure to Pay	0.00	1.50	0.00	1.50	Q3/4	
Capita One System	15.00	15.00	0.00	15.00	Q3/4	
Duplicate Payment Exercise	3.00	4.43	3.43	1.00	Ongoing	
Car Allowances Annual Review	2.00	2.00	0.00	2.00	Q3/4	
Project Assurance Work	10.00	0.00	0.00	0.00	Days Reallocated	
Term Time Only New Calculations	0.00	10.50	0.00	10.50	Q3/4	
Monthly Data Collection Teachers Pensions Phase 2	2.00	2.00	0.00	2.00	Q3/4	
Planning and Control	3.00	3.00	1.91	1.09	Ongoing	
Post Aduit Reviews	2.00	0.00	0.00	0.00	Allocated	
Data Quality across Systems (YOT/Adults/Waste)	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
ICS Data Checks	15.00	3.78	3.78	0.00	Cancelled	
IG Assurance work	0.00	2.00	0.00	2.00	Q3/4	
Support to Transformation Team	0.00	20.00	0.00	20.00	Q3/4	
TOTALS - GOVERNANCE	**206.00**	**187.22**	**79.81**	**107.41**		

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Name of Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Q2	Variance	Status	Level of Assurance
FINANCE						
PAR - Income Management	0.00	0.20	0.20	0.00	Completed	
Achievement of Savings Plans	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
VAT	15.00	1.53	1.53	0.00	Deferred/Rescheduled	
Monitoring of Capital Programme	15.00	15.00	0.00	15.00	Q3/4	
Treasury Management	15.00	14.50	12.75	1.75	Work in Progress	
Fixed Assets	15.00	15.00	0.00	15.00	Q3/4	
George Byron Trust Audit of Accounts	1.00	1.00	0.00	1.00	Q3/4	
External Audit Checks - General Expenditure	10.00	0.00	0.00	0.00	Support not Required	
Risk Management	15.00	15.00	0.00	15.00	Q3/4	
Information Governance	15.00	15.00	0.00	15.00	Q3/4	
Review of Financial Regulations	0.00	4.25	4.25	0.00	Completed	
PAR - Review of Financial Systems - General Ledger	1.50	1.89	0.89	1.00	Work in Progress	
Cooperative Network Infrastructure (CNI)	8.00	20.24	12.24	8.00	Work in Progress	
Second PAR - Cyber Security Review	1.00	2.03	2.03	0.00	Completed	
PAR - Third Party Supplier Management	0.00	1.60	1.35	0.25	Work in Progress	
Network Management	3.00	3.50	0.60	2.90	Work in Progress	
Access Control Management	5.00	5.50	2.57	2.93	Work in Progress	
Vulnerability Management	5.00	7.00	7.00	0.00	Work in Progress	
ICT Business Continuity and Disaster Recovery	16.00	14.00	2.00	12.00	Work in Progress	
Physical and Environmental Controls	5.00	5.50	0.77	4.73	Work in Progress	
Planning and Control	10.00	11.43	6.26	5.17	Ongoing	
Post Audit Reviews	14.50	0.00	0.00	0.00	Allocated	
Advice and Support	9.00	9.00	2.91	6.09	Ongoing	
TOTALS - FINANCE	**194.00**	**163.17**	**57.35**	**105.82**		
GM PENSION FUND						
Treasury Management	0.00	10.00	8.56	1.44	Work in Progress	
Debtors	15.00	10.00	0.00	10.00	Q3/4	
Agresso Project	10.00	0.00	0.00	0.00	Deferred/Rescheduled	
Website Security (Salford)	7.00	5.00	0.00	5.00	Q3/4	
Changes in LGPS Regulations	15.00	0.00	0.00	0.00	Cancelled	
Contact Centre (Salford)	10.00	10.00	0.00	10.00	Q3/4	
Property Transfer	15.00	5.00	0.00	5.00	Q3/4	

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Name of Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Q2	Variance	Status	Level of Assurance
PAR - Creditors	0.00	0.21	0.21	0.00	Completed	
Investigation of Fraud and Irregularities/NFI	5.00	7.00	5.00	2.00	Ongoing	
Creditor Supplier Closure Routine	0.00	0.50	0.00	0.50	Q3/4	
Treasury Management workflow Sign Off	0.00	0.50	0.00	0.50	Q3/4	
Smarter Scan and Print me Sign off	0.00	1.75	0.00	1.75	Q3/4	
PAR - First Bus Asset Transfers	1.00	1.10	1.10	0.00	Completed	
Capital Call Execution Service	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Fund Manager - Sci Beta	10.00	10.00	0.00	10.00	Q3/4	
Local Investments - GMPVF	6.00	12.12	9.98	2.14	Draft Report Issued	
Northern Private Equity Partnership - NPEP	15.00	15.00	0.28	14.72	Work in Progress	
New Custodian - Northern Trust	0.00	0.69	0.69	0.00	Final Report Issued	High
Fund Manager - Stone Harbor	1.00	9.00	8.44	0.56	Draft Report Issued	
Compliance Function	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
iConnect - Monthly Data Collection (Post Imp Review)	15.00	15.50	7.31	8.19	Work in Progress	
Restructure - Probation Service	5.00	1.00	0.59	0.41	Work in Progress	
Cyber Security (Salford)	5.00	5.00	5.00	0.00	Draft Report Issued	
MS 365	5.00	5.00	3.00	2.00	Work in Progress	
My Pension	5.00	5.00	3.55	1.45	Draft Report Issued	
Sharepoint-One Drive (Salford)	6.00	6.00	0.00	6.00	Q3/4	
Local Disposal of Computer Waste	0.00	1.00	0.00	1.00	Q3/4	
AVC's (Contracts with Third parties)	15.00	15.00	0.31	14.69	Work in Progress	
Employer Agreements (Covenants)	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Ill Health Insurance Arrangement	0.00	3.90	3.90	0.00	Final Report Issued	High
Visit To Contributing Body - Salford CC (Consultancy)	0.00	0.91	0.91	0.00	Final Report Issued	N/A
PAR - Salford	0.00	1.50	0.00	1.50	Q3/4	
Visits to Contributing Bodies - Jigsaw Homes	0.00	3.16	3.16	0.00	Final Report Issued	Low
PAR - Retirement Process	1.00	1.72	1.72	0.00	Completed	
PAR - Information Governance/GDPR	1.50	4.25	3.29	0.96	Work in Progress	
Visit To Contributing Body - Tameside MBC	0.00	10.00	8.76	1.24	Work in Progress	
iConnect - Oldham Onboarding	0.00	18.94	18.94	0.00	Completed	
iConnect - Oldham April File	0.00	3.00	0.00	3.00	Work in Progress	
iCconnect - Oldham - Second File	0.00	2.00	0.00	2.00	Q3/4	
PAR - Visits to Contributing Bodies - Jigsaw Homes	1.50	2.25	1.60	0.65	Work in Progress	
Visit To Contributing Body - Trafford Council	8.00	8.00	1.28	6.72	Work in Progress	

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Name of Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Q2	Variance	Status	Level of Assurance
PAR - Transfers to Defined Contribution Schemes	1.00	1.00	0.63	0.37	Work in Progress	
PAR - Pension Benefits Payable	1.00	1.50	0.42	1.08	Work in Progress	
PAR - Visit to Contributing Body - University of Bolton	1.00	1.00	0.63	0.37	Work in Progress	
2nd PAR - Creditor Payments	0.00	1.00	0.00	1.00	Q3/4	
Information Security Incidents	5.00	0.00	0.00	0.00	Work now undetaken by IG Team	
Visits to Contributing Bodies	27.00	30.00	10.80	19.20	Work in Progress	
Planning and Control	20.00	20.00	14.43	5.57	Ongoing	
Advice and Support	15.00	14.00	10.00	4.00	Ongoing	
Post Audit Reviews	7.00	0.00	0.00	0.00	Allocated	
Advice and Support - NFI follow up work	0.00	5.00	1.18	3.82	Work in Progress	
Advice and Support - IKEN Sign Off	0.00	15.50	12.27	3.23	Work in Progress	
TOTALS - GM PENSION FUND	**300.00**	**300.00**	**147.94**	**152.06**		
CROSSCUTTING						
RMBC STAR Audit - New Supplier Set Up	0.00	0.14	0.14	0.00	Completed	
Domestic Abuse - Contract Monitoring	15.00	16.00	4.21	11.79	Work in Progress	
Direct Payments	15.00	20.00	0.00	20.00	Q3/4	
GMCA - Mandatory Grant Certification	20.00	0.00	0.00	0.00	Not Required	
Recruitment and Selection	15.00	0.00	0.00	0.00	Deferred/Rescheduled	
Procurement	15.00	15.00	0.00	15.00	Q3/4	
Post Audit Reviews	4.00	0.00	0.00	0.00	Not Required	
TOTALS - CROSSCUTTING	**84.00**	**51.14**	**4.35**	**46.79**		
TOTAL PLANNED DAYS 2021/22	**1272.5**	**1166.43**	**486.01**	**680.42**		
COUNTER FRAUD AND INVESTIGATIONS	**393.00**	**418.00**	**222.00**	**196.00**		
TOTAL DAYS FOR 2021/22	**1665.5**	**1584.43**	**708.01**	**876.42**		