

**INTERNAL AUDIT PLAN 2021/22 - PROGRESS TO JANUARY 2022**

**APPENDIX 1**

Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Jan 2022	Variance	Status	Level of Assurance
<b>CHILDREN'S</b>						
Supporting Families	0	15	22.5	-8	Final Report Issued	Medium
Safeguarding	15	0	0.0	0	Rescheduled to 2022/23	
Children's Homes	5	0	0.0	0	See Children's Home Audit - Review of Expenditure	
Fostering	15	26	26.5	-1	Draft Report Issued	
Conference and Review Process	15	0	0.0	0	Rescheduled to 2022/23	
Transition of Clients From Children's to Adults Services	15	15	2.3	13	Rescheduled to 2022/23	
Control Report - Agency Workers Timesheets	2	5	4.4	0	Draft Report Issued	
Procurement of Placements for Children	1	5	4.5	0	Final Report Issued	Medium
Children's Homes - Review of Expenditure	5	10	9.8	0	Final Report Issued	N/A
Procurement of Placements for Children	0	15	0.0	15	Q4	
ICS Early Help Module	10	10	0.0	10	Q4	
PAR - Budgetary Control and Financial Management	1	4	3.9	0	Completed	
Planning and Control	5	12	10.2	1	Ongoing	
Advice and Support	2	8	6.3	2	Ongoing	
<b>TOTALS - CHILDREN'S</b>	<b>90</b>	<b>123</b>	<b>90.4</b>	<b>33</b>		

<b>CHILDREN'S SCHOOLS AND LEARNING</b>						
Arlies Primary and Nursery	6	6	6.7	-1	Draft Report Issued	
Millbrook Prim and Nursery	6	6	9.3	-3	Final Report Issued	Medium
Russell Scott Primary	6	6	5.1	1	Work In Progress	
Livingstone Primary	6	6	0.0	6	Q4	
Aldwyn Primary	6	6	0.0	6	Rescheduled to 2022/23	
Corrie Primary and Nursery	6	6	8.1	-2	Draft Report Issued	
Milton St Johns C E Primary	6	9	9.1	0	Final Report Issued	High
St Pauls R C Primary and Nursery Hyde	6	6	0.0	6	Rescheduled to 2022/23	
St Peters RC Primary and Nursery Stalybridge	6	6	0.0	6	Rescheduled to 2022/23	
St Raphael's R C Primary	6	11	18.2	-7	Final Report Issued	Medium
Holy Trinity C E Primary	6	7	9.7	-3	Final Report Issued	Medium
St Josephs R C Primary and Nursery	6	6	2.8	3	Work In Progress	
Thomas Ashton Primary and Secondary Centres	10	10	0.0	10	Q4	
Samuel Laycock School	10	1	1.1	0	Cancelled - Academy Conversion	
St James R C Primary and Nursery Hattersley Hyde	1	2	1.7	0	Final Report Issued	Medium
PAR - St Stephens C E Primary Audenshaw	0	1	0.7	0	Completed	
PAR - Greswell Primary and Nursery	0	1	0.6	0	Completed	
PAR - Broadbent Fold Primary	1	2	1.9	1	Completed	
PAR - Hurst Knoll C E Primary	0	1	1.4	0	Work In Progress	
PAR - Oakdale Primary	2	2	1.6	0	Completed	
PAR - Audenshaw Primary School	1	1	0.9	0	Completed	
PAR - Canon Burrows C E Primary	2	2	2.3	0	Work In Progress	
PAR - St James R C Primary and Nursery Hattersley Hyde	0	1	1.3	0	Work In Progress	
PAR - Milton St Johns C E Primary	0	1	0.0	1	Q4	
Planning and Control	10	15	14.2	0	Ongoing	
Advice and Support	10	10	6.9	3	Ongoing	
Post Audit Reviews	9	0	0.0	0	Days Allocated	
<b>TOTAL - CHILDREN'S SCHOOLS AND LEARNING</b>	<b>128</b>	<b>131</b>	<b>103.5</b>	<b>27</b>		

Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Jan 2022	Variance	Status	Level of Assurance
<b>ADULTS</b>						
Contract Monitoring - Care Homes	9	13	13.2	0	Work In Progress	
Home Care	15	0	0.0	0	Deferred	
Safeguarding - Adult Services	15	20	31.7	-12	Draft Report Issued	
Out Of Hours	15	0	0.0	0	Rescheduled to 2022/23	
Budgetary Control and Financial Management	15	15	3.0	12	Work In Progress	
Learning Disabilities Client Accounts	0	21	21.0	0	Final Report Issued	N/A
PAR - Locality Teams - Care Management	0	1	0.6	0	Completed	
PAR - Homemaker Service	0	0	0.0	0	Work In Progress	
Planning and Control	5	5	4.3	1	Ongoing	
Advice and Support	5	5	2.6	2	Ongoing	
Post Audit Reviews	8	0	0.0	0	Days Allocated	
<b>TOTALS - ADULTS</b>	<b>87</b>	<b>80</b>	<b>76.3</b>	<b>4</b>		
<b>POPULATION HEALTH</b>						
Public Health - Contract Monitoring Sexual Health	15	0	0.0	0	Deferred	
Planning and Control	3	3	0.9	2	Ongoing	
Advice and Support	1	1	0.0	1	Ongoing	
Post Audit Reviews	2	0	0.0	0	Days Not Required	
<b>TOTALS - POPULATION HEALTH</b>	<b>21</b>	<b>4</b>	<b>0.9</b>	<b>3</b>		
<b>PLACE</b>						
Post Payment Assurance - Discretionary Business Grants	10	10	6.1	4	Ongoing	
Processing - Business Grants	0	4	5.3	-1	Ongoing	
Hattersley Collaboration Agreement	6	6	0.3	6	Work In Progress	
Monitoring of the Facilities Management Contract	15	0	0.0	0	Rescheduled to 2022/23	
Monitoring Of The Catering Contract	15	15	0.0	15	Deferred	
Building Control	15	0	0.0	0	Rescheduled to 2022/23	
Hattersley Collaboration Agreement	3	9	10.2	-1	Final Report Issued	N/A
Capital Project - Control Report - Hyde Community College	1	12	13.0	-1	Work In Progress	
Transys - System Sign Off	7	7	1.1	6	Work In Progress	
Control Report - Waste Collection	0	0	0.2	0	Completed	
Homelessness and Advice	15	15	0.8	14	Work In Progress	
Welfare Rights - System Sign Off	5	5	0.0	5	Rescheduled to 2022/23	
Bereavement Services	15	0	0.0	0	Deferred	
Procurement	15	0	0.0	0	Deferred	
Local Authority Bus Subsidy Grant	2	2	2.3	0	Completed	
Control Report - A Bed Each Night (ABEN)	0	4	4.3	0	Final Report Issued	N/A
Taxi Compliance Booking System - System Sign Off	0	6	6.8	-1	Completed	
Household Support Fund	0	0	12.6	-13	Ongoing	
PAR - Planning Process	1	4	3.9	0	Completed	
PAR - Capital Projects - Education	0	3	0.0	3	Rescheduled to 2022/23	
PAR - Control Report - Waste Collection	0	2	0.8	1	Final Report Issued	N/A
PAR - Section 106 Agreements and Levies	1	2	1.2	0	Work In Progress	
PAR - Provision of the Integrated Transport Service	0	3	0.0	3	Rescheduled to 2022/23	
Planning and Control	10	10	8.2	2	Ongoing	
Advice and Support	9	9	5.0	4	Ongoing	

Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Jan 2022	Variance	Status	Level of Assurance
Post Audit Reviews	18	0	0.0	0	Days Allocated	
<b>TOTALS - PLACE</b>	<b>163</b>	<b>127</b>	<b>82.0</b>	<b>45</b>		

<b>GOVERNANCE</b>						
Post Payment Assurance - Business Grants	20	15	11.0	4	Ongoing	
Capita System Review	0	5	5.1	0	Work in Progress	
Debtors - Full System	15	15	2.8	12	Rescheduled to 2022/23	
Review of Financial Systems - Housing Benefits	15	0	0.0	0	Rescheduled to 2022/23	
Council Tax Full System	15	25	34.8	-10	Work in Progress	
Term Time Only Changes - December Back Pay	0	0	9.1	-9	Completed	
i TRENT Self Service	3	3	2.9	0	Work in Progress	
Payroll - External Audit Checks	10	0	0.0	0	Days Not Required	
Registrars (Births, Deaths and Marriages)	5	8	7.9	0	Work in Progress	
Members Allowances - Publication	3	3	2.6	1	Completed	
ATS - Applicant Tracking System - Greater Jobs	5	0	0.0	0	Rescheduled to 2022/23	
Softbox Upgrade	0	8	8.4	0	Completed	
Term Time Only Changes	0	11	12.0	-2	Completed	
Procure to Pay System	0	0	0.8	0	Final Report Issued	Medium
Capita One System	15	15	0.0	15	Deferred	
Duplicate Payment Exercise	3	4	5.7	-1	Ongoing	
Car Allowances Annual Review	2	2	1.9	0	Completed	
Project Assurance Work	10	0	0.0	0	Days Not Required	
Monthly Data Collection Teachers Pensions Phase 2	2	2	0.0	2	Rescheduled to 2022/23	
Data Quality across systems - YOT, Adults, Waste	15	0	0.0	0	Deferred	
Support to the Transformation Team	0	20	0.5	20	Ongoing	
IG Assurance Work	0	2	0.0	2	Q4	
ICS Data Checks	15	4	3.8	0	Completed	
Advice - Omicron, Hospitality and Leisure Grant	0	0	7.4	-7	Ongoing	
PAR - Control Report - NNDR Fraud	2	2	2.9	-1	Completed	
PAR - Determination/Recovery of Adult Service Care Charges	3	8	14.9	-7	Work in Progress	
PAR - Payroll System	2	2	1.0	0	Work in Progress	
PAR - Creditors Full System	0	2	0.7	1	Work in Progress	
PAR - Softbox	0	2	2.1	0	Completed	
PAR - Liquid Logic	0	0	0.3	0	Completed	
Planning and Control	13	24	13.3	11	Ongoing	
Advice and Support	25	5	16.9	-12	Ongoing	
Post Audit Reviews	10	0	0.0	0	Days Allocated	
<b>TOTALS - GOVERNANCE</b>	<b>206</b>	<b>187</b>	<b>168.8</b>	<b>18</b>		

<b>FINANCE</b>						
Information Governance	15	15	0.0	15	Rescheduled to 2022/23	
Review of Financial Regulations	0	4	4.3	0	Completed	
Achievement of Savings Plans	15	0	0.0	0	Deferred	
VAT	15	2	1.5	0	Rescheduled to 2022/23	
Monitoring of Capital Programme	15	15	0.0	15	Rescheduled to 2022/23	
Treasury Management	15	15	14.8	0	Final Report Issued	High
Fixed Assets	15	15	0.0	15	Work In Progress	
George Byron Trust Audit of Accounts	1	1	2.3	-1	Completed	

Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Jan 2022	Variance	Status	Level of Assurance
External Audit Checks - General Expenditure	10	0	0.0	0	Work Not required	
Risk Management	15	15	0.0	15	Deferred	
Digital Tax - System Sign Off	0	0	2.7	-3	Work In Progress	
Advice - Adult Social Care Infection Control and Testing Grant	0	0	0.5	0	Work In Progress	
Cooperative Network Infrastructure (CNI)	8	20	21.9	-2	Draft Report Issued	
Network Management	3	4	0.7	3	Work In Progress	
Access Control Management	5	6	10.9	-5	Work In Progress	
Vulnerability Management	5	7	2.0	5	Work In Progress	
ICT Business Continuity and Disaster Recovery	16	14	2.6	11	Work In Progress	
Physical and Environmental Controls	5	6	3.3	2	Work In Progress	
New BACS - System Sign Off	0	0	1.1	-1	Work In Progress	
Second PAR - Cyber Security Review	1	2	2.0	0	Completed	
PAR - Income Management	0	0	0.2	0	Completed	
PAR - Review of Financial Systems - General Ledger	0	2	2.5	-1	Completed	
PAR - Third Party Supplier Management	0	2	1.8	0	Completed	
Planning and Control	10	11	10.4	1	Ongoing	
Advice and Support	9	9	9.2	0	Ongoing	
Post Audit Reviews	16	0	0.0	0	Days Allocated	
<b>TOTALS - FINANCE</b>	<b>194</b>	<b>163</b>	<b>94.6</b>	<b>69</b>		

<b>GREATER MANCHESTER PENSION FUND</b>						
Treasury Management	0	10	10.3	0	Final Report Issued	High
Debtors	15	10	8.2	2	Work In Progress	
Agresso Project	10	0	0.0	0	Cancelled	
Website Security	7	5	6.9	-2	Work In Progress	
Changes in LGPS Regulations	15	0	0.0	0	Cancelled	
Contact Centre	10	10	0.0	10	Rescheduled to 2022/23	
Property Transfer	15	5	0.8	4	Completed	
Creditor Supplier Closure Routine	0	1	0.0	1	Completed	
Treasury Management Workflow - Sign Off	0	1	0.0	1	Completed	
Local Disposal of Computer Waste	0	1	0.0	1	Cancelled	
Advice and Support - Pensions Smarter Scan System Sign Off	0	2	1.5	0	Completed	
Advice and Support - NFI follow up work	0	5	4.7	0	Ongoing	
Advice and Support - IKEN System Sign Off	0	16	12.5	3	Suspended	
Capital Call Execution Service	15	0	0.0	0	Rescheduled to 2022/23	
Fund Manager - Sci Beta	10	10	5.8	4	Work In Progress	
Northern Private Equity Partnership - NPEP	15	15	6.8	8	Work In Progress	
New Custodian - Northern Trust	0	1	0.7	0	Final Report Issued	High
Fund Manager - Stone Harbor	1	9	8.6	0	Final Report Issued	High
Compliance Function	15	0	0.0	0	Cancelled	
iConnect - Monthly Data Collection (Post Implementation Review)	15	16	8.8	7	Work in Progress	
Restructure - Probation Service	5	1	0.6	0	Completed	
Cyber Security (Salford)	5	5	9.9	-5	Final Report Issued	Medium
MS 365	5	5	3.0	2	Work In Progress	
My Pension	5	5	5.7	-1	Final Report Issued	High
SharePoint-One Drive (Salford)	6	6	0.0	6	Rescheduled to 2022/23	
AVC's (Contracts with Third parties)	15	15	10.1	5	Work In Progress	
Employer Agreements (Covenants)	15	0	0.0	0	Not Required	

Audit Activity	Planned Days 2021/22	Revised Plan 2021/22	Actual Days Jan 2022	Variance	Status	Level of Assurance
Ill Health Insurance Arrangement	0	4	3.9	0	Final Report Issued	High
i Connect - Assurance Work	0	24	23.2	1	Work In Progress	
Visits to Contributing Bodies	35	24	0.9	23	Days Allocated As Required	
Visit To Contributing Body - Trafford Council	0	8	12.5	-5	Draft Report Issued	
Visit To Contributing Body - Salford City Council (Consultancy)	0	1	0.9	0	Final Report Issued	N/A
Visits to Contributing Bodies - Jigsaw Homes	0	3	3.1	0	Final Report Issued	Low
Visit To Contributing Body - Tameside Council	0	10	12.9	-3	Draft Report Issued	
Visits to Contributing Bodies - LTE Group	0	6	11.5	-5	Work In Progress	
Visits to Contributing Bodies - GM Police	0	0	4.6	-5	Work In Progress	
Penetration Testing	0	0	2.0	-2	Completed	
Local Investments - GMPVF	6	12	11.3	1	Final Report Issued	High
PAR - Creditors	0	0	0.2	0	Completed	
2nd PAR - Creditors	0	1	1.4	0	Work In Progress	
PAR - First Bus Asset Transfers	0	1	1.1	0	Completed	
PAR - Retirement Process	0	2	1.7	0	Completed	
PAR - Information Governance and GDPR	0	4	5.5	-1	Completed	
PAR - Ill Health and Early Retirement	0	0	0.0	0	Work In Progress	
PAR and Review of 19-20 Year End Return - Jigsaw Homes	0	2	9.5	-7	Completed	
PAR - Transfers to Defined Contribution Schemes	0	1	1.4	0	Completed	
PAR - Pension Benefits Payable	0	2	1.4	0	Work In Progress	
PAR - Visit to Contributing Body - University of Bolton	0	1	0.8	0	Work In Progress	
PAR - Visit To Contributing Body - Salford City Council	0	2	0.8	1	Work In Progress	
Investigation of Fraud and Irregularities/NFI	5	7	8.7	-2	Work In Progress	
Information Security Incidents	5	0	0.0	0	No longer required	
Planning and Control	20	20	21.8	-2	Ongoing	
Advice and Support	15	14	16.0	-2	Ongoing	
Post Audit Reviews	15	0	0.0	0	Days Allocated	
<b>TOTALS - GREATER MANCHESTER PENSION FUND</b>	<b>300</b>	<b>300</b>	<b>262.0</b>	<b>38</b>		

<b>CROSSCUTTING</b>						
Rochdale STAR Audit - New Supplier Set Up	0	0	0	0	Completed	
Domestic Abuse - Contract Monitoring	15	16	5	11	Work In Progress	
Direct Payments	15	20	0	20	Rescheduled to 2022/23	
GM Combined Authority - Mandatory Grant Certification	20	0	0	0	Days Not Required	
Recruitment and Selection	15	0	0	0	Rescheduled to 2022/23 - System Changes	
Procurement	15	15	0	15	Rescheduled to 2022/23 - System Changes	
Post Audit Reviews	4	0	0	0	Days Not Required	
<b>TOTALS - CROSSCUTTING</b>	<b>84</b>	<b>51</b>	<b>5</b>	<b>46</b>		

<b>TOTAL PLANNED DAYS 2021/22</b>	<b>1273</b>	<b>1166</b>	<b>884</b>	<b>283</b>		
-----------------------------------	-------------	-------------	------------	------------	--	--

<b>COUNTER FRAUD AND INVESTIGATIONS</b>	<b>393</b>	<b>418</b>	<b>347</b>	<b>71</b>		
---	------------	------------	------------	-----------	--	--

<b>TOTAL DAYS FOR 2021/22</b>	<b>1666</b>	<b>1584</b>	<b>1231</b>	<b>353</b>		
-------------------------------	-------------	-------------	-------------	------------	--	--