

CORPORATE GOVERNANCE AND RISK						
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Status
Corporate Core	Health and Safety	Potential damage to health / wellbeing or loss of life which may result in claims, reputational damage, litigation or corporate manslaughter	Review of Health and Safety at Corporate level - CPFA matrix	15	QTR1	Not Started
SERVICE REFORM (Core Financial Systems)						
Corporate Finance	Unit 4 - Land and Property Valuations	Inaccurate information may be held in the financial accounts.	Review the process for valuing land and property and the updating of records in the CONCERTO system and the subsequent reconciliation of the CONCERTO system with Unit 4.	15	QTR 1	Ongoing – reconciling information recorded in Concerto to information in Unit4 and checking back to source information. No report expected. Work undertaken as part of final accounts process to address concerns raised by Mazars in 19/20.

PLACE AND PEOPLE						
All services	Car Allowances	Fraudulent expense claims may be submitted and paid. Un-licensed drivers and unsafe vehicles may be utilised which could result in accident, subsequent damage to reputation of Council and financial claims being made.	Review of procedures in place to ensure mileage claims are adequately recorded, with sufficient information being provided, that adequate management checks on driver licences and vehicle insurance and safety checks are undertaken, and that claims are appropriately authorised and paid at the correct rate.	30	QTR 1	Work in progress – all testing completed and reports being written and due to be submitted for review.
All Services	Purchase Cards	Inappropriate use of purchase cards leading to fraud or financial loss	Evaluate controls over and usage of purchase cards to ensure compliance with guidance.	20	QTR1	Work in progress – draft report has been issued for Children's Services. Reviews for other services not yet started.
Corporate Finance	Mobile Phones	Mobile phones costs maybe excessive and additionally costs may also be incurred for phones which are used infrequently and may no longer be required.	Review policy for issue and use of mobile phones and arrangements for the monitoring of usage of phones and associated phone costs. Ensure costs are not incurred for employees who leave the organisation and that contracts are cancelled where appropriate.	10	QTR1	Allocated to auditor and engagement letter is being drafted.

Other Commitments		
Activity	Indicative Days	Progress
Completion of audits commenced during 2019/20	20	<p>Audits in progress from 2019/20 which are being completed and finalised:-</p> <p>Fleet Management – testing being completed ad report being drafted</p> <p>Capital Payments to Contractors – testing being completed and report being drafted</p> <p>School Budgets – Testing being completed and report being drafted</p> <p>STH Fraud Risk Management Arrangements – testing being completed and report being drafted</p> <p>School Meals Income – report being reviewed</p> <p>Payroll Key Controls - - report being finalised</p> <p>Debtors Key Controls – report being finalised</p> <p>Housing Rents Key Controls – report being finalised</p> <p>Treasury Management Key Controls – report being finalised</p> <p>Cash and Bank Key Controls – Complete- final report to be issued to Members</p> <p>Council Tax Key Controls – Complete - final report due to be issued to Members</p> <p>NNDR Key Controls – Complete – final report due to be issued to Members</p> <p>Vehicle Workshop – Complete – final report issued to Members (QTR2)</p> <p>STH Planned Maintenance – draft report issued to client</p> <p>Creditors Children’s Services – draft report issued to client</p> <p>STH Fire Safety – draft report issued to client</p> <p>STH Risk Management – draft report issued to client</p> <p>Creditors Key Controls – draft report issued to client</p> <p>Main Accounting Key Controls PCI –DSS Compliance (Salford review) – draft report issued to client</p>

		<p>Children's Services Purchase Cards – draft report issued to client</p> <p>GDPR – report drafted and submitted for review</p>
External Traded Services - -perform audits of School Fund and Out of School Club accounts	10	
Audit work for Six Town Housing and Persona (separate audit plans)	95	
Post Implementation Reviews and Action Tracking	24	Follow up work is undertaken throughout the year. Details of follow ups undertaken are reported to Committee in the audit progress report. Follow ups have been completed in quarter 1.
Contingency for GMCA Collaboration / reactive GM assurance work	5	
Contingency for Investigations and supporting the council's counter fraud strategy	30	<p>Preparation commenced for 2020 NFI exercise.</p> <p>Liaison with Counter-fraud Team regarding Business Grants.</p> <p>Advice given to HR regarding a potential theft from Stores – a review has been built into the annual plan.</p> <p>Support / advice being provided for an ongoing confidential whistleblowing issue.</p>
Development of joint working arrangements with Mersey Internal Audit Agency (CCG Auditors)	3	Liaison is currently taking place with MIAA to schedule a joint review later in the year, regarding Pooled Budgets.
Audit Management, including service development, assurance mapping, QAIP, anti-fraud and corruption strategy, audit planning and Committee support	40	<p>Work has commenced to address the actions emerging from the review of Internal Audit.</p> <p>Summary reports for all reports issued in 2019/20 produced at request of Committee in June 2020.</p>

Contingency for reactive or unplanned work, management request, consultancy work	20	
Provision of ICT review – by Salford Computer Audit Services (System Licencing)	20	Liaison to take place with Salford ICT Services to schedule work.

