

| 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            | Engagement letter issued to client – awaiting for feedback and agreement to commencement of audit review.  |
| Corporate Core                | Risk Management and Assurance Framework        | Failure to identify major risks that may prevent the Council from achieving one or more of its objectives.<br>Failure to ensure that the major risks are being managed. | Review of risk management arrangements at Corporate level – review of the Council's risk management strategy and arrangements for the maintenance of risk registers. Review the associated information management system and reporting arrangements. | 15              | QTR2            | Engagement letter issued to client – audit postponed, as had recent external review and implementing the findings. Audit to be undertaken at a later date. |
| Corporate Core                | Members Allowances and Members Delegated Funds | Loss of accountability, lack of corporate ownership of decision making and possible failure to deliver the expected level of services to residents.                     | Routine review to focus on the transparency and compliance of the arrangements in place for administration of payments to Members.   | 10              | QTR2            | Split into 2 reviews.. Members Allowances & Expenses and Members Delegated Funds . Work in progress.   |

| SERVICE REFORM (Core Financial Systems) |  |   |   |                 |                 |  |
|---|--|---|---|-----------------|-----------------|--|
| Directorate                             | Topic  | Potential Control / Governance Issue                                  | Proposed Audit Coverage   | Indicative Days | Proposed timing | Status   |
| 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           | Completed - reconciled information recorded in Concerto to information in Unit4 and checked back to source information. No report produced. . Work undertaken as part of final accounts process to address concerns raised by Mazars in 19/20. |
| Corporate Finance                       | I-Trent – Payroll_Additional Hours / overtime payments | Failure to respond effectively and efficiently to any major incident/ | Review arrangements to manage and process timekeeping (shift work) and overtime effectively as the self serve module is introduced in –i-trent.                           | 15              | QTR2            | Not started  |

| SERVICE REFORM (Grants and Verification) |               |   |  |                 |                 |   |
|--|---------------|---|--|-----------------|-----------------|---|
| Directorate                              | Topic         | Potential Control / Governance Issue  | Proposed Audit Coverage  | Indicative Days | Proposed Timing | Status  |
| Children and Young People                | Pupil Premium | Government Money may be used inappropriately and monies may be clawed back. | Review arrangements for the administration of the Pupil Premium Grant, the distribution to schools and how the grant is used and accounted for by the schools/ | 15              | QTR2            | Engagement letter issued to client – awaiting for feedback and agreement to commencement of audit review. |

| PLACE AND PEOPLE |                |   |   |    |       |   |
|------------------|----------------|---|---|----|-------|---|
|                  |                |   |   |    |       |   |
| All services     | Car Allowances | Fraudulent expense claims may be submitted and paid.<br>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 – report being finalised.  |
| 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  | In progress – draft report issued for Children's Services. Report for other services being finalised. |

| Directorate               | Topic                     | Potential Control / Governance Issue  | Proposed Audit Coverage  | Indicative Days | Proposed Timing | Status            |
|---------------------------|---------------------------|---|--|-----------------|-----------------|-------------------|
| 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            | Work in progress. |
| Children and Young People | Adoption Services         | Reputational damage to Council if inappropriate placements are made..   | Review of management of contract with regional Adoption Agency. Ensure appropriate placement checks are undertaken and that expenditure incurred is appropriate and authorised.  | 10              | QTR2            | Work in progress. |
| Children and Young People | Independent Foster Agency | Inability to place “looked after children” with suitable families or promptly as the need arises.   | Review of the use of IFA’s, including the controls in place to help ensure cost effectiveness and manage quality and quantity of placements.   | 10              | QTR2            | Not started       |

| Directorate  | Topic            | Potential Control / Governance Issue   | Proposed Audit Coverage   | Indicative Days | Proposed Timing | Status                              |
|--|------------------|--|---|-----------------|-----------------|-------------------------------------|
| Children and Young People                                  | Care Packages    | Failure to comply with Council policy and legislation when procuring goods/services/administering contracts with suppliers. Best value mayu not be achieved and high cost care packages may not be challenged. | A review of the process for the a calculation and award of care packages for vulnerable children, and the billing and payment processes around care processes to provide assurance that financial risks are mitigated. Also consider the financial controls in particular for changes to rates and providers. | 15              | QTR2            | Engagement letter issued to client. |
| Communities and Wellbeing / One Commissioning Organisation | ICES Store       | Weakness in the control of assets and stock may result in losses and / or increased costs.   | Review the arrangements to manage assets (equipment) and stock of care equipment held at the new premises in Bury Town Centre   | 10              | QTR2            | Work in Progress                    |
| Operations   | Fleet Management | Vehicles and Plant may be mis-used / mis-appropriated.   | Review to assess the security of the vehicle and plant equipment and the arrangements in place to ensure that all items can be accounted for.   | 10              | QTR2            | Not started                         |

| Directorate | Topic         | Potential Control / Governance Issue  | Proposed Audit Coverage   | Indicative Days | Proposed timing | Status   |
|-------------|---------------|---|---|-----------------|-----------------|--|
| Operations  | Taxi Licences | Potential damage to health / wellbeing or loss of life. Reputational; damage to the Council and potential financial claims. | Review the system in place for the issue of taxi driver licences top applicants ensuring that appropriate checks are made to ensure that individuals have a right to work in the UK and hold the appropriate driving licence. | 10              | QTR2            | Engagement letter issued to client – audit postponed, as client is focussing on implementation of COVID 19 enforcement checks. Defer audit until after Christmas period. |
| Operations  | Parks         | Failure to comply with Council Policy and legislation when procuring goods / administering contracts with suppliers.        | Review the processes in place for the procurement of goods/services ensuring that due process is followed and equate supporting records are maintained.   | 10              | QTR2            | Work in progress   |

| CONTRACTS         |                                    |   |  |                 |                 |  |
|-------------------|------------------------------------|---|--|-----------------|-----------------|--|
| Directorate       | Topic                              | Potential Control / Governance Issue  | Proposed Audit Coverage  | Indicative Days | Proposed Timing | Status   |
| Corporate Finance | STH Client Management Arrangements | Failure to implement the clauses in place in the management agreement could provide a risk of financial loss to the Council in addition to reputational damage. | A new agreement has been implemented and a review is required to ensure that the terms of this agreement are being adhered to.                         | 15              | QTR2            | Engagement letter issued to client – audit postponed, as had recent external review and implementing the findings. Audit to be undertaken at a later date. |
| Corporate Finance | Persona                            | Failure to implement the clauses in place in the management agreement could provide a risk of financial loss to the Council in addition to reputational damage. | A new agreement has been implemented and a review is required to ensure that the terms of this agreement are being adhered to.                         | 15              | QTR2            | Engagement letter issued to client – audit postponed as external review ongoing.   |
| All services      | Contract Register                  | Failure to comply with Council Policy and legislation when procuring goods / administering contracts with suppliers.  | Review the arrangements to identify contracts in place and ensure adequate information is held to ensure that contracts are renewed on a timely basis. | 10              | QTR2            | Engagement letter issued to client – audit postponed, as external review ongoing - and implementing the findings. Audit to be undertaken at a later date.  |



| Other Commitments                             |                 |  |
|---|-----------------|--|
| Activity                                      | Indicative Days | Progress   |
| Completion of audits commenced during 2019/20 | 20              | <p><b><u>Draft reports being finalised:-</u></b></p> <p>Fleet Management</p> <p>Capital Payments to Contractors</p> <p>STH Fraud</p> <p><b><u>Draft reports issued to Client:-</u></b></p> <p>GDPR</p> <p>School Budgets</p> <p>School Meals Income</p> <p>Payroll Key Controls</p> <p>PCI – DSS Compliance (Salford Review)</p> <p><b><u>Reports Completed - have been issued to Members:-</u></b></p> <p>Creditors Childrens Services</p> <p>STH Fire Safety</p> <p>Debtors Key Controls</p> <p>Housing rents Key Controls</p> <p>Council Tax Key Controls</p> <p>NNDR Key Controls</p> <p>STH Planned Maintenance</p> <p>Cash and Bank Key Controls</p> <p>Vehicle Workshop</p> <p>Childrens Services Purchase Cards</p> <p>Treasury Management Key Controls</p> <p>Main Accounting Key Controls</p> <p>STH Risk Management</p> <p>Creditors Key Controls</p> |

| Other Commitments  |                 |  |
|--|-----------------|--|
| Activity   | Indicative Days | Progress   |
| External Traded Services -<br>-perform audits of School Fund and Out of School Club accounts | 10              |  |
| Audit work for Six Town Housing and Persona (separate audit plans)                           | 95              | Work has commenced to deliver audits within the Six Town Housing Plan.   |
| 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              | Preparation commenced for 2020 NFI exercise, datasets extracted and being prepared for submission to Cabinet Office.<br>Liaison with Counter-fraud Team regarding Business Grants.<br>Advice given to HR regarding a potential theft. Provision to support Managers following the investigation.<br>Support / advice provided for a confidential whistleblowing issue. |
| 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.  |
| Other Commitments  |                 |  |
| Activity   | Indicative Days | Progress   |
| Audit Management,  | 40              | Work has commenced to address the actions emerging from the review of Internal Audit.  |

|  |    |   |
|--|----|---|
| including service development, assurance mapping, QAIP, anti-fraud and corruption strategy, audit planning and Committee support |    | Summary reports for all reports issued in 2019/20 produced at request of Committee in June 2020.  |
| Contingency for reactive or unplanned work, management request, consultancy work   | 20 | Have had queries / given advice since the commencement of the audit year. Topics include: -<br>Petty cash<br>Income at the Cemetery<br>Cliftons<br>Final accounts |
| Provision of ICT review – by Salford Computer Audit Services (System Licencing)  | 20 | Liaison to take place with Salford ICT Services to schedule work.   |

