

CORPORATE GOVERNANCE AND RISK								
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Reported	Assurance	Comments
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. 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	QTR4			<p>Brought forward from 2021/22. To be completed once the finance restructure is recruited to which sees strength added in this area.</p> <p>Committee report December 2022 proposes this review is deferred for consideration in the 2023/24 plan</p>
Corporate Core	Complaints Procedures	Failure to comply with Council policy and regulations, potential for reputational damage should a complaint be	Review of system for receiving and dealing with complaints.	15	QTR2			2021/22 undertook a review in Childrens Services following request from Management.

		taken to the Ombudsman.						Included in 2022/23 to do a further review in another service area. Committee report December 2022 proposes this review is deferred for consideration in the 2023/24 plan
Corporate Core	FOI /Subject access	Failure to comply with Council policy and regulations, potential for reputational damage should a complaint be taken to the Ombudsman.	Review of system for receiving and dealing with FOI / SAR requests. Specific request to focus testing on Childrens’ Services.	15	QTR3			Brought forward from 2021/22
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Six Town Housing	Procurement of Contractors and Delivery of Capital	Failure to comply with contract procedure rules, and failure to have adequate systems in place, could result in	Follow up review to ensure recommendations from a previous internal audit have been addressed and to review arrangements in	20	QTR1	Audit Committee October 2022	Moderate	Complete

	Programme Schemes	financial loss and additionally in reputational damage should complaints / allegations be received.	relation to the control of materials / stocks which was an issue raised in an external review commissioned by the Council in 2021/22.					
Childrens Services	Recruitment Process	Failure to undertake robust pre-employment checks (right to work in the UK etc.) which may result in reputational damage or financial penalties.	Review of recruitment process – including assurance over the design and operation of the recruitment process including: 1 completeness and timeliness of pre-employment checks 2 completeness, accuracy and timeliness of adding new employees to the payroll 3 monitoring by HR of compliance with pre-employment and recruitment processes 4 an appropriate division of duties is enforced by the system.	15	QTR4			2021/22 included a proposal for Corporate review - however Childrens Services asked for a piece of work and this has not yet been undertaken. Therefore brought budget forward from 2021/22 and propose to use this budget for the review requested by Childrens Services and defer Corporate Core review until 23/24

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Operations	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 arrangements within Operational Services, including the identification of services provided, the risk assessments in place action to address any remedial action identified.	15	QTR3			Brought forward from 2021/22
SERVICE REFORM (Core Financial Systems)								
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments

<p>Corporate Finance</p>	<p>Finance Systems - key controls</p>	<p>Errors and omissions resulting in weaknesses in the integrity of financial data and statements</p>	<p>Routine annual review of high-level controls within the key finance systems, retrospective review looking at transactions in 2021/22, to support closure of accounts process. Council Tax NNDR Housing Benefits Treasury Management Payroll Creditors Main Accounting Debtors Cash Collection and Banking.</p>	<p>80</p>	<p>QTR 1</p>			<p>Draft reports issued to client, expect to issue as final November 2022</p> <ul style="list-style-type: none"> • Creditors • Debtors <p>Draft reports in review process, expect to issue as draft December 2022</p> <ul style="list-style-type: none"> • Treasury Management • Payroll • Main Accounting • Cash Collections and Banking <p>Final reports issued to Committee</p> <p>NNDR Council Tax Housing Benefits</p>
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Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Corporate Finance	Budgetary Control	Failure to identify budget variances promptly and take corrective action.	Routine review of the council’s approach to budget development, monitoring/ forecasting and taking action to address significant variances.	15	QTR4			Committee report December 2022 proposes this review is deferred to consider in the 2023/24 plan
Corporate Finance	National Fraud Initiative	Statutory requirements are not complied with	Manage and co-ordinate the NFI including additional checks on data matches where appropriate.	15	QTR3 and QTR 4			Ongoing exercise, New datasets uploaded to Cabinet Office – November 2022, results expected end of January, which will then need examining.

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 and overtime effectively as the self-serve module is introduced in i-trent. Cover all directorates, and report to each Executive Director with results of findings.	15	QTR2			Brought forward from 2021/22. Suggest choose one directorate – 15 days is too narrow to look at all directorates – Work in progress
SERVICE REFORM (Grants and Verification)								
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Corporate Finance	Grant Claims	Failure to comply with grant arrangements.	Certification of those grant claims required to be certified by the Council's head of internal audit. Anticipated during 2022/23: - Public Sector Decarbonisation Scheme Bus Operator Grant	15	QTR 1 to QTR 4			Grants reviewed to 17.11.2022 <ul style="list-style-type: none"> Public Sector Decarbonisation Scheme Bus Operator Grant

								<ul style="list-style-type: none"> • Track and Trace Support Payments • Universal Drug Treatment • Local Transport Capital Block Funding (Pothole Grant)
Children and Young People	Dedicated School Grant	The Council may fail to address the recommendations made by the DFE, and DSG recovery may not be achieved.	Review work being undertaken to ensure that recommendations identified during the Safety Valve project are being addressed and DSG recovery is being achieved.	20	QTR3 / 4			

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Communities and Wellbeing / One Commissioning Organisation	GM Supporting Families (TFG)	Failure to comply with grant requirements and failure to deliver programme objectives.	Routine annual review. GMCA have been granted devolved powers over the programme and are collaborating to develop a more traditional / risk-based approach to the annual assurance work. Reviews to be undertaken once / twice a year as directed by GMCA and the devolution agreement.	10	QTR2/3			Email from GMCA will need to do qtr 4 – changes have taken place which will impact the grant work to be undertaken by Internal Audit .. Meeting arranged with auditors for December to outline the changes to the audit work.

PLACE AND PEOPLE							
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing		Comments
Corporate Core	CCTV	Failure to adhere to the agreement and follow the CCTV Code of Practice could impact on the Council's reputation and reliance placed on the CCTV function in supporting other agencies and community safety.	Annual review as required by CCTV agreement.	5	QTR1		Work in Progress, audit is in the review process.
Operations	Stores	Weaknesses in the control of assets and stock may result in losses / increased costs.	Review the arrangements to manage the assets held at the Stores based at Bradley Fold depot.	15	QTR3		
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	20	QTR4		Brought forward from 2021/22. There is also additional capacity to the foster team

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Children and Young People	Care Packages	Failure to comply with Council policy and legislation when procuring goods / services / administering contracts with suppliers. Best value may not be achieved, and high-cost care packages may not be challenged.	A review of the process for the 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. Review arrangements in place for ongoing reviews of care packages to ensure they are still appropriate and consider the financial controls in particular authorisation for changes to rates and providers. Determine if any	15	QTR3			Brought forward from 2021/22

			benchmarking processes are in place and review.					
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Children and Young People	School and College Transport	Children with special educational needs may be excluded from Education as they may not have any available transport / support to enable them to be able to travel to and from school.	Review the management and contractual arrangements over SEN transport to ensure outcomes for service users are achieved and risks to the service users and the Council are mitigated.	15	QTR3			Brought forward from 2021/22
Communities and Wellbeing / One Commissioning Organisation	Home care packages	Failure to comply with Council policy and legislation when procuring goods / services / administering contracts with suppliers. Best value	A review of the process for the calculation and award of care packages for vulnerable adults, and the billing and payment processes around homecare processes to provide assurance that	15	QTR3			Brought forward from 2021/22 Allocated to auditor

		may not be achieved, and high-cost care packages may not be challenged.	financial risks are mitigated. Review arrangements in place for ongoing reviews of care packages to ensure they are still appropriate and consider the financial controls in particular authorisation for changes to rates and providers. Determine if any benchmarking processes are in place and review.					
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
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	QTR3			Brought forward from 2021/22 Allocated to Auditor
Operations	Car Parking Income	Income due may not be collected, effecting cash flow of the Council. Additionally, errors and omissions	Review the processes in place to ensure that income due to the service is collected in line with any agreements in place, and	15	QTR3			Brought forward from 2021/22

		resulting in weaknesses in the integrity of financial data and statements	that the income is collected and posted to the accounts promptly.					
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Operations	Climate Change	Due to the Global increase in energy prices there will be significant increases in gas and electricity costs for 2022/23.	Review processes in place for the monitoring and targeted reduction of energy costs, including energy audits, building conditions surveys, and rationalisation of the estate	15	QTR 4			

CONTRACTS								
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
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 the agreement are being adhered to.	15	QTR3			Brought forward from 2021/22 Committee report December 2022 proposes this review is deferred for consideration in the 2023/24 plan
Corporate Finance	Persona	Failure to implement the clauses in place in the management agreement could	A new agreement has been implemented and a review is required to ensure that the terms of	15	QTR3			Brought forward from 2021/22

		provide a risk of financial loss to the Council in addition to reputational damage.	the agreement are being adhered to.					
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Business Growth and Infrastructure	Regeneration Projects	Failure to comply with Council policy and legislation	Identify regeneration projects that have / are taking place. Review a project to ensure that best practice was followed, considering project initiation, procurement of works, ongoing monitoring, and administration of payments, record keeping and post project implementation review.	15	QTR3			Audit brought forward from 2021/22
SUPPORT / SYSTEMS IMPLEMENTATION								

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Corporate Core – Finance	I-Trent	Failure to adequately secure systems could result in a data breach, loss of service / downtime and loss of data.	Provision to support system implementation.	5	TBA			Advice to be given as and when requested.
			TOTAL	440				

OTHER COMMITMENTS		
<i>Activity</i>	<i>Indicative Days</i>	<i>Comments</i>
Completion of audits commenced during 2021/22: Regeneration Projects Estates Property Management Choices for Living Well (Killelea) Petty Cash Childrens Services -Complaints	38	Indicative days increased from last year as were underestimated. Final reports now issued for <ul style="list-style-type: none"> • Estates Property Management • Choices for Living Well (Killelea) Petty Cash • Residential Placements

Residential Placements Leisure Income Highways Maintenance		<ul style="list-style-type: none"> • Leisure Income Draft reports being finalised for <ul style="list-style-type: none"> • Regeneration - Housing Development • Highways Maintenance • Childrens Service - Complaints
Audit work for Six Town Housing and Persona (separate audit plans)	71	STH only – plan reduced from 75 to 36 to bring in line with SLA. 35 days planned for Persona
Post Implementation Reviews and Action Tracking	30	<ul style="list-style-type: none"> • Following up limited assurance reviews in more depth – so need to increase provision to allow for additional testing. Follow ups completed for: - <ul style="list-style-type: none"> • GDPR • ICES • Members Allowances • Members Discretionary Budgets • Debtors Key Controls 2020/21 • Cash and Bank Key Controls 2020/21 • Six Town Housing - Procurement
Contingency for GMCA Collaboration / reactive GM assurance work	5	

Contingency for Investigations and supporting the council's counter fraud strategy, including revision of whistleblowing policy.	50	Provision increased as was too low last year. Provision has been exceeded, Audit Committee informed December 2022 and a request made to delete 3 audit reviews from 2022/23 plan.
Contingency for reactive or unplanned work, management request, consultancy work	30	Ongoing review regarding a specific creditor
Audit Service Management and administration, including service development, assurance mapping, Quality Assurance and Improvement Programme (QAIP), anti-fraud and corruption strategy, audit planning and Committee's support	196	
Provisions for annual leave / training / sickness	310	Increased from 2021.22 Have lost a member of staff, however, another Member of staff now undertaking CPFA training.
Provision of ICT review – by Salford Computer Audit Services (System Licencing)	20	Meeting has been held with Salford Technical Audit Team and Bury Council Joint CIO. Agreement made for review to be undertaken of IT Asset Management, including a review of software licencing. Review to commence December 2022.
Total:	750	
Combined Total:	1190	
Audit days to be delivered	684	(Exclude 196+310)

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