

**MANCHESTER CITY COUNCIL**

**REPORT FOR INFORMATION / RESOLUTION**

**COMMITTEE**            Audit Sub Committee  
**DATE:**                    29 June 2006  
**SUBJECT:**                Internal Audit Plan 2006-07  
**REPORT OF:**            The City Treasurer

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**PURPOSE OF REPORT**

To provide a copy of the Internal Audit plan for the period July 2006 to June 2007 for consideration and comment.

**RECOMMENDATIONS**

Members are requested to agree to the Internal Audit plan.

**FINANCIAL CONSEQUENCES FOR THE CAPITAL AND REVENUE BUDGETS:**

None

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**BACKGROUND DOCUMENTS**

N/A

**WARDS AFFECTED**    N/A

**IMPLICATIONS FOR KEY COUNCIL POLICIES**

<b><u>Anti-poverty</u></b>	<b><u>Equal Opportunities</u></b>	<b><u>Environment</u></b>	<b><u>Employment</u></b>
None	None	None	None

## **1. Introduction**

The Internal Audit plan covers the audit year July 2006 to June 2007 and is based on a risk assessment of the Council objectives and plans.

## **2. Structure of the Internal Audit Plan**

- 2.1 The IA plan is presented in three sections. The first is a summary of assurance plans for core service areas based on risk assessment and the current team structure. The second is an audit days analysis and the third provides a detailed audit plan with a synopsis of each piece of work.
- 2.2 Members are requested to consider the scope and coverage of the plan attached here and to provide comment where appropriate.

**INTERNAL AUDIT PLAN JULY 2006 – JUNE 2007**

This audit plan reflects Internal Audit's assessment of the assurance requirements for Manchester City Council and is based on risk. The plan relates to Internal Audit's planning year which is July 2006 to June 2007 as agreed with the City Treasurer and Audit Committee. It is presented in two sections – a summary of assurance plans for core business areas based on the current audit team structure and a detailed audit plan with a synopsis of each piece of work.

**Resourcing**

Internal Audit's structure was reconfigured in 2005 in light of the revised responsibilities of Internal Audit and reflects an assessment of audit resources of 26 staff years. It currently has 22 staff in post and 4 vacancies. The plan estimates deployment of 3538 audit days for direct audit work in 2006-07 against 3361 audit days (revised to 3003 in January 2006) for 2005-06. The estimated actual productive time for 2005-06 is 2440 audit days. An audit day analysis is provided at Appendix 2.

The allocation for 2006-07 includes an assumption that Internal Audit will be able to appoint staff to fill the four on-going vacancies by January 07. If recruitment is unsuccessful the total available audit days will be reduced accordingly. The allocation also includes 100 days resource bought in from AGMA joint computer audit service provided by Salford Computer Audit Service who will carry out some technical computer audit work.

**Risk Assessment**

Internal Audit have carried out a global risk for the Council business which provides a baseline estimate of audit days required for effective audit coverage in each area. Internal Audit have developed a detailed audit plan with reference to this baseline and following consultation, where possible, with head of service and senior managers. Lead Auditors have taken an active role in engaging with stakeholders to consider business plans and risk. The plan also reflects an assessment of strategic plans and objectives including the Community Strategy and Corporate Plan. Internal Audit has liaised with the Audit Commission to ensure that the external and internal audits plan appropriately address coverage of risk while avoiding unnecessary duplications.

Where there is a difference between the global risk assessment and the plan allocation the Head of Internal Audit is satisfied that the reasons for this relate to the need for more significant resource input in areas undergoing significant development and change. Some of this work will be in the form of support and advice in line with the approach for developing system audit work as well as traditional financial and system audits. The plan will remain under review to ensure material changes in risk assessment or business direction are taken into account.

The audit plan consists of a number of individual audits grouped in line with Internal Audit's structure for ease of reference. These are

- Finance
- Information Technology

- Contract and Project Management
- Governance
- Education and Schools
- Service Delivery and Performance Management.

A summary of the overall approach to audit work in each area is described below and a synopsis of each audit provided in Appendix 3.

## **Finance**

There have been significant changes to the majority of corporate financial systems during 2005/06 and work is on going to stabilise the new core systems in SAP. Internal Audit carried out extensive work in this area during 2005-06 providing advice and support over the configuration of these systems during the system development and implementation stages to ensure internal controls designed are appropriate. This work will be taken forward in 2006-07 to examine the effectiveness of internal controls in operations. Internal Audit have undertaken a risk assessment of the financial systems and reviewed plans with Audit Commission to identify the internal audit coverage required. It is proposed that the bulk of work this year will relate to SAP and it's impact on the application of core financial systems cross the Council. Internal Audit have included work to provide assurance over management and control of purchase cards, asset management, the procurement process and in consultation with Audit Committee, budget management and control. Other areas of work will include aspects of NNDR/Council Tax and Housing Benefit to identify what impact the implementation of ACADEMY has had over the handling and processing of transactions.

## **Fraud Investigation**

Internal Audit's work will include an assessment of the current fraud policies and procedures and the co-ordination the National Fraud Initiative (NFI) activity. This includes facilitation the collation and forwarding of selected datasets to enable data matching to be carried out by Audit Commission and the subsequent examination of matches to assess the potential for fraud.

Plans to investigate and report on referred fraud and whistle-blowing cases are reactive due to their ad hoc nature. There were a number of cases referred to Internal Audit for action during 2005-06 though many were found to be unsubstantiated. There were also some cases which were not reported to Internal Audit at the appropriate time and subsequently brought to light. An assessment of the uptake of work in this area will be based on criteria to determine when a case may be addressed by local management and the nature of the allegations. Internal Audit will report on specific cases to the relevant management and draw out lessons learned in relation to any system issues to communicate to a wider audience if appropriate

## **ICT**

Internal Audit plans have been influenced by a number of significant developments in ICT which will continue in the coming year. These include proposed changes to the delivery and governance model for ICT through the completion of a Service Improvement review. This will change the way in which technology is managed as

moves to centralise services are taken forward to realise efficiency savings. It is intended that Internal Audit increase the understanding of the key issues facing the Council through audit work focused on support and advice for key projects. For example with active involvement in project boards and developing system work as well as traditional system audits.

Internal Audit plans include support of on going stabilisation of the back office solution (SAP) and implementation of new applications management structure to support it; to examine the review and re-launch of the Council IT security policy and standards and to assess the impact of changes in email management. Planned work will focus on the strategic direction and change and provide assurance on compliance with those changes. Internal Audit will examine the Council's approach to Records Management and Information Governance and the establishment of a Corporate Information Strategy Group. The aim is to develop appropriate advice and supporting work for this area focusing on key areas of risk. There are also a series of application and infrastructure audits which will involve use of technical resource from Salford Computer Audit Service which will provide assurance over the management and control of the IT environment.

### **Contract and Project Management**

Proposed audit work will provide assurance over some of the key aspects of contract and project management. The plans take into consideration the relationship between this area, finance and governance to ensure a breadth of audit opinion. In particular Internal Audit intend to focus on the provision of value for money intending to examine the approach taken in use of the new Framework Agreements; how effectively Partnership arrangements work; and the understanding of, and compliance with, tendering and evaluation processes. The audit work will take into account how efficiency savings will be achieved while providing for the appropriate level of service required. Internal Audit will assess the effectiveness of policies and procedures and the level of understanding of and compliance with core requirements, including Financial Regulations and the Manchester Project Methodology, and provide additional assurance on compliance with grant conditions in particular in relation to regeneration and ERDF.

### **Governance**

This work is based on the CIPFA/SOLACE framework: 'Corporate Governance in Local Government' and will contribute to an assessment of the extent of compliance with the framework's five dimensions. Internal Audit will provide an opinion on progress towards delivering the framework and increase understanding to the approach to corporate governance. The plan includes assessment of compliance with the Council Constitution reflecting a commitment to annual review of the Constitution and Financial Regulations, to be conducted with City Solicitor's Division. It also includes a review and revision of Financial Regulations and aims to assist in the improvement of the Constitution's structure and accessibility. Other audits will focus on the specific constitutional provisions and protocols. An audit of the scheme of delegation will establish whether responsibility for decision-making is appropriately assigned and complied with. Plans also include compliance with constitutional rules on the treatment of hospitality and gifts by officers.

Internal Audit will provide assistance to the City Solicitor who, in conjunction with the Assistant Chief Executive (Performance), will review of the Revised Code and bring forward recommendations about its adoption. It will also audit the development of the district governance model for schools and the effectiveness of decision-making by project boards. Audit activity will consider the effectiveness of governance arrangements in three partnerships, selected due to their relevance to key corporate objectives and risks. To address Audit Commission's wider concerns the audit will evaluate against the framework described in their 'Governing Partnerships' paper.

In 2005/06 Internal Audit audited some aspects of the Council's business planning process, including risk management and Management Action Plans, but is still developing it's understanding of the business planning system. It plans to audit planning procedures from Corporate to individual teams levels in order to evaluate system effectiveness. There will also be audits of aspects of business continuity plan and embedding of risk management.

### **Education and Schools**

Internal Audit plan to provide assurance over the effectiveness of governance and financial management control in schools by carrying out a series of audits in schools selected on the basis of risk and time since last audit. The plan proposes a review of 28 primary, 7 secondary and 2 special schools. Internal Audit continues to be proactive in it's involvement in devising the Council's approach to the Financial Management Standard in Schools which requires schools to achieve accreditation and to assess the impact on schools and the audit programme. Other core work planned reflects areas of concern for Education and will involve assurance over policies and procedures for recruitment and selection in schools, CRB processes, government grants, education self-assessment against CPA criteria, and follow up work on action to address school budget deficits.

### **Service and Performance**

Internal Audit will continue to develop it's approach to the examination of service delivery and performance management across the Council. Having carried out some cross cutting audit work in 2005-6 the plan includes further work in this area including recruitment, data quality, health and safety, and buildings security. Following a review of business priorities, plans and concerns with senior staff Internal Audit continues to develop its understanding of areas of risk and the potential for audit activity. The plan includes further work on performance management, building on outcomes from Audit Commission activity where appropriate and will offer advice and support where appropriate when CPA assessment opinions are known. Internal Audit will also carry out further work on Local Public Service Agreement (LPSA) targets to enable the Council to ensure grant claims are valid. The plan also includes a variety of audits in areas of service delivery including foster carers, asylum seekers, highways and waste management.

### **Additional Considerations**

Internal Audit's plan includes some contingency time to enable flexibility to respond to adhoc work and areas of risk identified during the year.

Internal Audit will by agreement provide audit work for the National Adjudication Parking Service (NPAS) and for the GMPTA. The detail of this work will be developed following risk assessment with the management teams in these areas.

To meet audit standards and best practice Internal Audit continue to develop its approach to monitoring implementation of recommendations. This will be done in liaison with senior managers and to meet Audit Committee requirements. Managers will be asked to provide sufficient information, in the form of evidence of implementation, to enable Internal Audit to follow up on agreed action plans. This will be used to form an opinion over the effectiveness of implementation and its impact in decreasing identified exposure to risk. It will also inform future audit planning.

## Appendix 2

### Internal Audit Plan – Global Audit Day Analysis

2005/06	Revised Plan Jan 06	Actual (Est)	2006/07	Plan	Change against 2005/6 Actual
Financial Systems	548	520	Financial Systems	670	150
Investigations	300	250	Investigations	280	30
Service Delivery and Performance	442	295	Service Delivery and performance	621	326
Contract and Project Management	448	290	Contract and Project Management	387	97
Education and Schools	551	430	Education & Schools	683	253
Information Technology	341	490	Information Technology	482	(-8)
Corporate Governance	373	165	Corporate Governance	375	210
			Other Audit Work (NPAS and GM PTA)	40	40
<b>Totals</b>	3003	2440 **		3538	
<b>Original plan</b>	3351 *				

#### Notes

\* The original plan time for 2005-06 was revised and reduced in January 2006 in agreement with Audit Committee.

\*\* The actual time for 2005-06 does not yet contain all of June 2006 audit time.

## Synopsis of Planned Audits 2006- 2007

### Financial Systems

#### Procure to Pay

- Requisitioning of Goods & Services  
To ensure effective sourcing and procurement of goods and services including value for money.
- Receipt and Payment for Goods and Services  
To provide assurance that adequate controls exist to ensure only appropriate payments are made.
- Purchase Card  
To provide assurance that there is effective and efficient processing of Pcard transactions in the SAP environment, including accurate reconciliation and monitoring routines in SMARTLINK.
- Input VAT  
To ensure that liability is correctly determined and that VAT claims are maximised by ensuring the completeness, accuracy and timeliness of the corporate return

#### Hire to Retire

- Organisation  
Effective management and administration of the Council's organisational structures to support both functional and strategic processes. To obtain an understanding of the core financial systems operated through the new SAP solution.
- Personnel Admin  
To ensure that the administration and maintenance of employee files support the Council's statutory, operational and functional requirements. To obtain an understanding of the core financial systems operated through the new SAP solution.
- Payroll  
To ensure the accuracy and completeness of the payroll by obtaining an understanding of and evaluating the key controls of the core financial systems operated through the new SAP solution.

#### Service to Cash

- Raising Invoices  
To provide assurance that all monies due are brought to account and that invoices are raised when required.
- Legal & Debt Recovery

To ensure that post SAP debt collection procedures are prescribed, effective and transparent, to maximise the timely recovery of monies due to the Council.

- On-line Returns

To ensure that all remotely keyed miscellaneous cash items at 400 establishments are properly completed at the correct time, and that reconciliations are carried out centrally to confirm the accuracy of input data.

## **Record to Report**

- Corporate Bank Reconciliation

To provide assurance over the accuracy of the Bank reconciliation process within prescribed timescales and to ensure that any variances are investigated.

- Budget Setting

To provide assurance that budgets, once agreed are properly loaded into SAP, that controls exist to properly process any amendments to budgets and ensure the stability of global income.

- Budget Monitoring

To review arrangements for effective budgetary control in the light of the implementation of new systems.

## **Asset Management**

To ensure the proper and complete recording of assets and the use of appropriate accounting conventions.

## **Closedown of Accounts**

To review monthly closedown procedures for completeness and accuracy. To ensure that procedures are available to, and understood by, all stakeholders and operate in a controlled environment.

## **Housing Benefits**

- Subsidy

To provide assurance over the accuracy and completeness of the housing subsidy claimed and assess the robustness of the audit trail between the Housing Benefits system and the information on the subsidy claim form.

- Management Information

To ensure that managers in HB/CT are provided with information that is accurate, timely, meets needs and allows them to take assurance over activity or investigate any variances.

- Verification & Processing of claims

To examine provide assurance that all housing benefit claims are effectively assessed for credibility and processed within prescribed timescales. This will include assurance that potentially fraudulent claims are identified and investigated.

- Access to ACADEMY

To ensure that all logical and physical security needs are properly documented and complied with, as part of the new ACADEMY system.

## **Council Tax**

- Recovery & Enforcement

To provide assurance that there are effective processes in place to enable the Council to maximise the opportunity to promptly collect all income due.

- Liability & Billing

To ensure that Council Tax liability is correctly determined and accurately and promptly billed.

## **NNDR**

- Liability & Billing

To ensure that NNDR liability is correctly determined and accurately and promptly billed. Additionally, to ensure that returns and payments are made to national Government promptly.

## **Investigations**

### **Individual investigations**

Demand led investigation work based on referrals, whistle-blowing and reported fraud.

### **National Fraud Initiative (NFI)**

To facilitate the production of data requested by audit commission for the data matching exercise. This will identify potential instances of fraud. Data sets to be confirmed but usually include key payment systems such as housing benefits. The audit work will include investigation matches as appropriate.

## **ICT**

### **Developing Systems**

- CTU SIP

To understand the developing ICT management and delivery model for Technology and to provide timely audit support in this developing area through active involvement in the SIP Project Board.

- Development of the IT Security Policy

To review and contribute to the developing approach to IT Security through attendance at the IT Security forum and to examine the roll out of policies and standards throughout the Council. To include subsequent assessment of the adoption of and compliance with those standards.

- CRM phase 2

To review the developing systems approach to rollout of the CRM project to provide assurance that effective controls are implemented to safeguard services which have been fundamentally re-engineered and transferred into a CRM environment.

- **Integrated Information Strategy**

To review the approach to implementing an integrated information strategy and the application of this through the use of an electronic document records management system (EDRM).

### **Electronic Social Care Records (ESCR)**

To provide assurance over the implementation and subsequent operation of the ESCR system.

### **Review of BACS payments**

To review the recently implemented BACSiP system and the feeder systems. This will include assessment that there is appropriate segregation, authorisation and reconciliation to ensure that only bona fide and authorised payments are made.

### **IT Access Management Controls**

To evaluate access controls management to key council systems and utilities. This will include granting and cessation of access to email and the internet and the role of management in proactively addressing risk.

### **E Mail Control**

To assess the effective adoption of email management procedures following the conclusion of the e mail investigation 05/06. This will include the approach being used to educate the workforce while enforcing best practice and assess the robustness of Email security processes.

### **Information Security - Schools**

To review the application of information security standards at a selection of schools and consider the local and strategic approach taken to security. This work will focus on key risk areas and address previously reported areas from our MEWAN report in 2005.

### **Back Office (SAP)**

- **Stabilisation of the Back Office solution (SAP)**

To provide developing system support and advice during the stabilisation period of the back office solution. This will include assessment of significant design changes.

- **Applications Management of the Back Office solution**

To review the newly implemented applications management structure to support the operation of the back office solution to establish whether the adopted structure, post holders and processes are appropriate to maximise the support delivery

- **Access Control - Back Office Solution**

To review the current access control model for the back office solution.

- **SAP Interfaces**

To provide an assessment of the effectiveness of system interfaces with SAP.

- **Masterdata**

To provide assurance that standing data is correct, regularly maintained and that changes are properly recorded and authorised.

### **Network Management and Infrastructure**

To identify and evaluate the effectiveness of key controls associated with the Council's network management and infrastructure.

### **Decommissioning of the mainframe**

To ensure that appropriate processes are applied in decommissioning the mainframe and back-office legacy systems, that smooth and timely cutover is achieved and that legacy data remains secure and accessible.

## **Contract and Project Management**

### **Effective Procurement in Partnering Arrangements**

As part of an ongoing process, to review a selection of partnership arrangements to ensure they have effective procurement processes in place. This will include commissioning and value for money.

### **Competition Rules**

To ensure that contract and procurement rules reflect best practice and comply with legislation. This will include the submission and custody of tenders.

### **Use of Framework Contracts**

To ensure effective use of consultants providing for value for money including the evaluation of the new framework agreements.

### **Gateway Process**

To evaluate the effectiveness of the Council's Gateway assessment process which provides for staged strategic management of capital projects.

### **Service Delivery in Public Finance Initiatives**

To consider the effectiveness of stage three of the PFI process which is to ensure appropriate service delivery from PFI projects. This will include an assessment of a small sample of PFI projects.

### **Open Book Arrangements**

To provide assurance that open book arrangements are effective in ensuring the correct level of payments to contractors. This will include examination of a sample of key projects.

### **Value for Money in Procurement in Schools**

To ensure that schools have the most effective and economic procurement arrangements to contribute to both service delivery.

### **Procurement Performance Management**

To evaluate arrangements to ensure revised procurement arrangements facilitated by new computer systems are delivering improved value for money in procurement.

### **Project Management**

To provide assurance that there is compliance with Council policies and procedures and to assess the effectiveness of the new collaboration software system.

## **Governance**

### **Corporate Business Planning Process**

To provide assurance that current business planning processes contribute to delivery of corporate objectives. This will include an evaluation of corporate and operational planning assessing compliance with policies and procedures in specific business areas and at links between appraisals, team plans, management action plans and high level plans and strategies.

### **Business Continuity Management**

To ensure that effective business continuity arrangements are in place to demonstrate the Council's compliance with its obligations under the Civil Contingencies Act 2004.

### **Risk Management: Communication and Embedding**

Following on from our work on the risk management framework in 2005/06 the aim is to ensure that managers across the Council are aware of and apply the corporate approach to risk management, and that this is reflected in business planning. An improved Use of Resources CPA score depends on effective embedding of risk management into business processes.

### **Partnership Governance**

- **Annual Review**

Audit Commission have advised that with effect from March 2007 there will be three mandatory Use of Resources criteria covering the Council's arrangements with its partners. To assist in the preparation for this the audit aims to support the Council's development and maintenance of an ongoing understanding of the nature, extent and appropriateness of partnership governance arrangements.

- **Sure Start**

To provide assurance on the extent to which the partnership arrangements effectively contribute to delivery of the Government's Sure Start agenda.

- **Housing Market Renewal**

To provide assurance on the extent to which the partnership arrangement effectively contributes to the delivery of housing market renewal.

- New East Manchester

To provide assurance on the extent to which the partnership arrangement effectively contributes to the delivery of housing market renewal.

### **The Manchester Partnership: Governance and Business Planning**

To provide assurance on the nature, extent and effectiveness of the governance arrangements for the Local Strategic Partnership which plays a key role in delivering service improvement through the Community Strategy.

### **The Council Constitution**

- Annual Review

The Constitution documents the Council's rules, procedures and governance framework and our work meets the Local Government Act 2000 requirement to keep it up to date. To provide assurance that the Constitution, including the Financial Regulations, is accessible to users and reflects changes in legislation, regulation and the way the Council works.

- Scheme of Delegation

To ensure that the Council Constitution's Scheme of Delegation accurately reflects the roles and decision making responsibilities of senior Council officers and that it is complied with.

- Code of Conduct for Officers: Hospitality and Gifts

To provide assurance that the new code of conduct for hospitality and gifts is effective and complied with.

### **Code of Corporate Governance**

The 2001 CIPFA/SOLACE Corporate Governance in local government framework recommended that all local Authorities publish a Code of Corporate Governance and review compliance against it. The Council has not yet complied with this recommendation. Internal Audit will provide assistance to the City Solicitor who in conjunction with the Assistant Chief Executive (Performance) will review of the Revised Code and bring forward recommendations about its adoption.

### **Asylum Seekers Consortium**

To assess the effectiveness of governance arrangements and stakeholder relationships in the Consortium. This will include an assessment of the management and transfer of risk between the Council and other LA stakeholders.

## **Education**

### **Schools Audit Programme**

To provide assurance over the effective financial management controls within individual schools in line with keeping your balance and governance standards.

- 28 primary schools
- 7 secondary schools
- 2 special schools

## **Developing System - Financial Management Standards in Schools**

To develop and support the Council's approach to the accreditation requirements of the DfES Financial Management Standards in Schools.

## **Government Grants**

System audit of the legal basis for and provision of grants to schools.

## **Recruitment and Selection (Pay)**

Assessment of recruitment procedures in schools and their compliance with relevant legislation. This will include an assessment of whether procedures comply with legislation and best practice.

## **CRB**

A systems audit with sample testing to gain assurance over the effectiveness of policies and procedures in the Local Authority and at schools.

## **Education Self Assessment**

Evaluation of arrangements to ensure information about income and expenditure in schools correctly transfers into the new corporate financial systems implemented in April

## **School Deficits**

To provide assurance over action taken to actively manage school deficits. This follows on from audit work in 2005/06 to assess the levels and trends in school deficits.

## **Service and Performance**

### **Cross Cutting Service Reviews**

- **Building Security**

To assess whether building security provision is appropriate, efficient and effective and delivers the savings identified in the best value plan.

- **Data Quality**

To confirm that the Council has appropriate data quality arrangements in place to ensure the accuracy and appropriateness of performance information reported. This work will follow on as appropriate from the audit commission work in 2006.

- **Health and Safety**

To ensure that the Council has appropriate arrangements in place to enable it to comply with legislative requirements across all its functions.

- **Recruitment**

To ensure that the Council has appropriate arrangements in place to enable the efficient, effective and consistent recruitment and retention of staff. This will include evaluation of the use of the SAP system.

- **Corporate Complaints Unit**

To assess the effectiveness of the corporate approach to management of complaints to the Council.

## **Performance**

- **LPSA 2**

To provide assurance to management and stakeholders that effective measurement, reporting and action planning systems are in place for each target, to ensure that performance is maximised and underachievement or poor performance is adequately addressed.

- **Performance management**

To provide on going support to the developing approach to performance management across the Council. This may include review of key documentation or targeted review of discrete elements agreed with the Corporate performance team to assist with the development of performance management approach.

- **Local Area Agreement – Disaggregation of Performance Indicators**

To ensure there are adequate and appropriate arrangements in place to enable the effective and efficient disaggregation of performance indicators across partners within the LAA to ensure performance is maximised.

- **Corporate Assessment - Action Plan Implementation**

To provide audit assurance in support of the Council's response to the Corporate Assessment. Detailed work will be identified when the report has been received and assessed.

## **Service Delivery**

- **Asylum Seekers accommodation and support contract**

To provide assurance that the asylum seekers accommodation and support contract is providing an appropriate and effective service and is not operating at a financial loss to the authority.

- **Unaccompanied asylum seeker children**

To provide assurance over the provision of an effective service.

- **Fostering**

To ensure that the fostering service is providing an effective and efficient service in line with legislation and that action has been taken to address exposure to risk since our last audit report.

- **Housing Investment Options – Successor Organisation Monitoring**

To confirm appropriateness of arrangements to manage the relationship with successor organisations developed to ensure the service moves towards achieving the better homes standards.

- **Looked after children (LAC)**

To provide assurance that the new children's homes are effectively used and provide for the appropriate level of care.

- **Highways and Footpaths**

To review whether Highways and Footpaths provide an efficient and effective service to customers in the light of customer expectations and in line with statutory responsibilities.

- **Land maintenance / Rubbish and Waste**

To ensure that the Rubbish and Waste service is providing an efficient and effective service and is undertaking any duties in line with legislative responsibilities.

- **Physical Disability Service**

To provide assurance to management that the Physical Disability service are operating effectively and efficiently and resources are being appropriately utilised.

- **Street scene services**

To evaluate whether street scene services provide an appropriate, effective and efficient service to customers and ensure that all statutory duties are appropriately met.

- **Youth Services – JAR review**

To assess the appropriateness of action plans and subsequent workflows developed in addressing the findings of the Youth Services JAR review.

- **Adult services - service provision to older people**

To provide assurance that the provision of care for older people is effective and meets the Council's aims and objectives for service delivery. This will focus on key deliverables.

- **Serco Leisure Services Contract**

To provide assurance that the leisure services contract is being managed effectively through a performance management framework. This will include an assessment that service delivery through Manchester 50 Pool Ltd continues in line with Council requirements.

## **Other Audit Work Areas**

### **National Parking Adjudication Service (NPAS)**

System review of the NPAS policy and procedures.

### **GM Passenger Transport Association (GMPTA)**

To provide assurance over the governance arrangements within GMPTA and its relationship with GMPTA