

**MANCHESTER CITY COUNCIL**

**REPORT FOR INFORMATION / RESOLUTION**

**COMMITTEE**      Audit Committee  
**DATE:**            27 June 2008  
**SUBJECT:**        Internal Audit Plan 2008- 09  
**REPORT OF:**      The City Treasurer

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**PURPOSE OF REPORT**

To provide a copy of the draft Internal Audit plan for the period July 2008 to June 2009 for consideration and comment.

**RECOMMENDATIONS**

Members are requested to provide comment on the draft Internal Audit plan.

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

None

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**BACKGROUND DOCUMENTS**

The Manchester City Council Corporate Plan 2007-2010  
Manchester City Council Corporate Risk Register

**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

## **DRAFT**

### **Internal Audit Plan July 2008 – June 2009**

#### **1 Summary**

- 1.1 This is the draft annual Internal Audit plan for Manchester City Council. It is based on an assessment of assurance requirements for the Council and relates to the Internal Audit planning year July 2008 to June 2009. The outputs of audit activity resulting from this plan will contribute to the overall governance and assurance framework of the Council and will be reported to Council management and Audit Committee.
- 1.2 There is on-going work to review the Internal Audit Service and this audit plan is presented in advance of that work concluding. The review includes consideration of the role of the Service and the scope of its work. It should be noted therefore that this audit plan may be subject to change when the outcomes of the review are known. The final audit plan will be represented to Audit Committee in due course.
- 1.3 The audit plan was compiled by the Internal Audit Section based on an assessment of risk and assurance need. This is cross-referenced to corporate risk analyses in Corporate and Business Plan Risk Registers and was discussed with senior Council managers. The audit plan aims to provide assurance over, and to support delivery of, the Council's priorities and objectives by assessment, test and challenge in relation to key control systems and operational activities. Part of the plan is allocated specifically to the provision of consultancy advice and support to managers for business improvement and assurance. Resource for this work will be allocated by the Head of Internal Audit to high risk and developing system areas as agreed with management in-year.
- 1.4 The audit plan is presented in two parts. The first describes Internal Audit's role, approach, resourcing, the planning process and explains the purpose of areas of audit activity and their contribution to the Council's assurance requirements. The second provides details of individual planned audits, with brief descriptions of the work proposed and outcomes. This is cross referenced to the Council's corporate priorities and the corporate risk assessment in matrix form to identify where the audit work will contribute to the strategic priorities of the organisation.

#### **2 Role of Internal Audit**

- 2.1 Internal Audit is an assurance function providing independent and objective opinion on the control environment which comprises risk management, internal controls and governance arrangements including partnership arrangements, by evaluating its effectiveness in achieving the Council's objectives. Internal Audit terms of reference were agreed by Members in June 2007 and set out the Section's purpose, operating arrangements and responsibilities. The Strategy and role of Internal

Audit Services in the Council are currently under review informed by a service improvement project and this is due to report to management and Audit Committee.

- 2.2 The requirement for an internal audit function is embodied in legislation. Section 151 of Local Government Act 1972 requires the City Treasurer to maintain an appropriate framework of control over the Council's financial affairs. This requirement is addressed in part by assurances provided by Internal Audit which forms part of the Council's assurance framework. Specific requirements are detailed in the Accounts and Audit Regulations 2003 (England), Amended 2006. This requires that the Council "must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control". Internal Audit fulfils this role.

### **3 Consultation and Risk Assessment**

- 3.1 The audit plan has been prepared following consultation with Council managers and review of key priorities, objectives and risks in the Community Strategy 2006-15, Corporate Plan 2007/10 and current Corporate Risk Register. Internal Audit also considered issues reported as 'significant' in the draft 2007/08 Annual Governance Statement and findings from External Audit work along with information in relation to exposure to risk from internal audits, investigations, consultancy advice and support work, and developing corporate initiatives.
- 3.2 Based on this information Internal Audit has carried out a risk assessment of the Council's business which provides a baseline estimate of audit days required for effective audit coverage. This has been used to inform the detailed audit plan and to assess the balance of coverage. Individual risk assessments have been completed for each audit to enable priorities to be assessed and resources targeted at areas of higher risk and significance. The risk is assessed against six categories: criticality of service delivery; timing and Corporate objectives; financial consequences; reputation; and established controls to evaluate the likelihood and impact of control failures in those areas. The plan identifies this assessment as high/medium/low to represent the level of significance.
- 3.3 Internal Audit has discussed internal audit work and reviewed the draft external audit plan 2 June 2008 with the External Auditor. Internal Audit will continue to liaise with External Audit to ensure assurance plans avoid unnecessary duplication and are supportive, while ensuring effective coverage of risk and statutory requirements. In some cases, assurance will be taken from external audit's planned work and some areas of this work will help to inform and define the scope of Internal Audit's activities.

### **4 Resourcing**

- 4.1 The annual plan is based on an analysis of assurance needs and allocated on the basis of risk against the resources and skills set available in the Section. The full time staffing equivalent for the Section is 26 plus the Head of Internal Audit, however the Section currently has 21 staff in post due to existing vacancies, and current and planned maternity leave. The interim structure of 21 is shown at Appendix 1 and the structure is currently under review. The annual plan reflects the time available for direct audit activity based on the current staffing position. Direct time calculations include an estimate of time required for training and development, management and other non-direct time such as annual leave.
- 4.2 The staff day estimate is a resource availability of 3,071 audit days for direct audit work in 2008/09, a reduction from 3,745 audit days planned in 2006/07. The difference is that the planned resource for 2008/09 is based on current staff available rather than including anticipated recruitment to vacant posts.
- 4.3 At this stage (month 11, end of May) the productive (direct) time delivered for 2007/08 is 3,087 audit days. This includes some bought in audit time from Salford Computer Audit Service (SCAS) and external audit services. An outturn report against the plan will be produced in July 2008 which will provide a full outturn analysis against the annual plan.
- 4.4 The assurance plan is estimated to require 3,480 audit days to deliver. To address the resource gap it is intended to buy in an estimated 120 audit days from SCAS. Internal Audit has successfully used SCAS since 2003/04 to carry out technical ICT audits under an AGMA arrangement for joint computer audit services. The resources for the audit plan can also be supplemented for specific audits by using external audit resources bought in using the Financial Services Framework contract, subject to agreement by the Head of Financial Management and City Treasurer. This would be on a case by case basis. At this stage it is estimated that up to 300 days could be required to support proposed assurance work if recruitment to the vacant auditor posts is not successful. The arrangement was used effectively in 2007/08 to address resourcing gaps and delivery of specific audits and skill sets. This would provide a total available audit days of 3491 to cover the audit plan.
- 4.5 The split of audit work planned shows that the majority of the work is assessed as high priority. This is because of the focus of the audit risk analysis is on Council priorities and areas where management have agreed Internal Audit may add greatest value to assurance and service improvement. The limited low risk audit work planned will provide less flexibility for changes to the plan if new high risk audit work is identified in year. To address this a proportion of the audit plan is allocated to consultancy and advice which will provide the opportunity for some contingency time to be allocated if required. Alternatively additional work will require changes to scope or the deferment of planned work.

The impact of any significant changes would be reviewed by the Head of Internal Audit and the City Treasurer and notified to Audit Committee.

## **5 Internal Audit Scope and Coverage**

- 5.1 Audit activity is designed to add value by providing managers with an assessment of the effectiveness of systems in operation and action being taken or planned to deliver business objectives which contribute to the Council's 10 Corporate priorities. The Internal Audit plan is directed by the Council's own assessment of key risks from Corporate and Business Risk Registers, and provides for a flexible response to in-year requests for advice and support to address unexpected or additional high risk issues which may impact on internal control or business improvement and where the auditors skills set can be effectively engaged.
- 5.2 Given the size and complexity of the Council and the resources available in the audit team it is not possible to provide audit activity for all aspects of corporate priorities and risks in one year. The focus of attention has been given to those areas which are required by statute and to those with the most significant risk profile or where there are specific areas of business improvement required. This analysis is based on formal assessment by Internal Audit, risk scored and discussion with management. The full audit plan has been provided to the Senior Management Team (SMT) for further comment and agreement.
- 5.3 There are some exclusions from this year's plan. It does not include housing stock transfer, worklessness, health, leadership and workforce development or workforce management. Where possible, Internal Audit will seek to obtain assurance in alternative ways, such as through external audit activity planned in several of these areas and regular auditor/client management meetings with senior managers across the Council to assess how management will obtain assurance to inform their own assurance plans and to contribute to the Annual Governance Statement 2009.
- 5.4 Cross-cutting audits of the Manchester Partnership and Comprehensive Area Assessment will aim to provide a high-level opinion on delivery of key objectives but will not focus on the detail of transactions below this level. Further work is planned in future years to support these areas as they are developed and assurance on specific audits this year will support the preparation for CAA.
- 5.5 The detailed coverage of the audit plan is presented in Appendix 2. The work is grouped into the following sections rather than by Department as in previous years. This is to aid the cross reference to Council objectives and priorities and to identify the overall objectives for the audit work in relation to those Council objectives.
  - Corporate governance and cross-cutting audits;
  - Core financial systems;

- Directorate risk-based audits;
- Counter-fraud and investigation;
- Demand-led consultancy advice and support;
- Grant certifications;
- Other audit work; and
- Audit follow-up.

5.6 The audit plan includes an estimated time for the completion of audit work from the 2007/08 plan which is already underway in June 2008. Audit work which was reported as deferred to Audit Committee has been reviewed as part of the planning process and included in the 2008/09 audit plan where appropriate.

## **6 Corporate Governance and Cross-cutting Audits**

6.1 Internal Audit plans to support and assure the Council's business and to support managers in the preparation of the Annual Governance Statement (AGS). This follows advice and support work done on the development of the new AGS process for 2007/08 and is intended to address business improvement needs as well as validation of the evidence provided for the statement. Work will be scope and timed in liaison with external audit who also plan some audit activity in this area. Internal Audit contribution to the corporate governance issues identified as significant on the 2007/08 AGS will continue to be delivered through on-going work as part of the Governance Working Group. In 2007/08 this work has included the redrafting of Financial Regulations, Anti-fraud and Whistleblowing policies and contribution to the development of a personal governance guide.

6.2 An audit of the five thematic partnerships of the Manchester Partnership will assess delivery against Local Area Agreement objectives. This work will contribute to an assessment of governance arrangements in key Council partnerships and will inform an initial evaluation of the operation of the Council's developing partnership governance framework. Partnership working has been reported as a significant issue on the Council's AGS. The effectiveness of the Crime and Disorder Unit's contribution to delivery of Corporate Priority 4 will be reviewed and compliance with Council policy on acceptance of gifts and hospitality by Council staff will be tested to ensure that the processes in place are effective.

6.3 A number of cross-Council audits of business processes are planned which will assess strategy and policy, supported by compliance testing in Directorates to evaluate strategic and operational effectiveness. Audits will cover; external funding (following up on the work of both internal and external audit in 2007/08) and Area Based Grant; commissioning; business planning (including risk management) and contract management. All these audits cover areas of significant Council spending which contribute to delivery of key Corporate objectives and reflect significant issues reported in the 2007/08 AGS. Internal Audit will

also support the developing Information Strategy and aim to provide assurance over activity to deliver the Council's Value For Money agenda. The scope and coverage of this work will be agreed with customers during the year.

- 6.4 Several audits will evaluate corporate performance management, including audits of LPSA indicators and developments in the management and reporting of business plan performance. A significant resource has been allocated to advise on and support the introduction of the new Comprehensive Area Assessment. These audits are critical to the effective delivery of core requirements for the Council in the coming year and reflect the inclusion of the Council's performance management systems as a significant issue on the 2007/08 AGS.

## **7 Core Financial Systems**

- 7.1 Internal Audit will undertake a number of audits of core financial systems to provide an assurance opinion over the operation and control over key business functions. These are the systems through which the Council controls significant amounts of public funds and their efficient and effective operation supports service delivery. The risks to be assured are that expenditure, investment and income are effectively controlled to deliver outcomes, safeguard assets and demonstrate value for money. This work aims to also provide assurance for the External Auditor's audit of the Council's annual accounts.
- 7.2 To address the audit requirement in 2008/09 Internal Audit plan to undertake audits to provide assurance in the following core financial systems:
- Housing Benefits;
  - Council Tax;
  - National Non-Domestic Rates;
  - Income;
  - Treasury Management;
  - Creditor Payments;
  - Payroll;
  - Cash / Income Collection and Receipting; and
  - System Reconciliation and Posting to General Ledger.
- 7.3 Many of these systems are operated through SAP back office system which continues to be embedded within the Council. The systems are subject to development and improvement through the key user groups and business support team. Internal Audit's work will reflect and support this on-going development, including contribution to the Business Support Team and the Financial Management SIP as required. Critical to the audit work is completion and analysis of system maps to assess the key risks and controls and to increase understanding of the control environment. The work involves the assessment of SAP systems and a large number of interfaces which need to be properly understood

to direct audit testing and provide sufficient assurance that transactions are processed completely and accurately.

- 7.4 These audits aim to deliver assurance over the fitness for purpose of the systems to support delivery of the Council's objectives, and will support the Corporate drive to improve the Use of Resources score in Financial Management. The need for improved financial management was identified as a significant issue on the 2007/08 AGS. Internal Audit will work with management and with other stakeholders to develop effective testing and business improvement solutions where appropriate. Consideration is also to be given to the opportunity for developing a proactive fraud work programme which would enable further analysis of key controls in this area. See proactive fraud paragraph 9 below.

## **8 Directorate Risk-Based Audits**

- 8.1 Consultation with managers, together with Internal Audit's assessment of risk, has identified a range of audits in individual Directorates, related to delivery of particular services or the operation of specific Council systems. These audits will be delivered by the Internal Audit teams responsible for each Directorate.

### Corporate Services

- 8.2 Corporate Services delivers the Council's objectives for financial, personnel, asset and IT management, in support of all other Council services and corporate objectives. Financial systems are to be audited as outlined in paragraph 7 above. Audits are planned of the security, effectiveness and value for money of the Information and Communication Technology environment in order to provide support and assurance for the provision of support services which are fundamental to the Council's business. Audits are planned on the Asset Management Plan, and last year's audit of Revenue Budget Monitoring will be followed up to ensure planned improvements are being delivered and to offer additional support and advice where necessary.

### Children's Services

- 8.3 Considerable organisational and structural change is currently taking place in Children's Services. Internal Audit will contribute to the development of successful, efficient structures through audits of District Model restructuring, focussing on consistency of governance, delegation and policy compliance across districts, and the Education Services redesign project and its contribution to achieving better outcomes for children. Work on 'Building Schools for the Future' aims to assess the extent to which it meets the needs of Children's Services and schools and will be linked to work on ICT development and programme management. Delivery of Children's Services Business Plan objectives is dependent on effective outcomes in these areas.

- 8.4 40 school audits are planned to deliver assurance over financial management and governance in Manchester schools. This will also support Internal Audit's delivery of the external assessment of primary schools against the Financial Management Standard in Schools (FMSiS). The audit programme for schools audit work and the approach to FMSiS accreditation will be reviewed to assess the ongoing effectiveness of the assurance process. Schools audits are linked to the Council objective to support Manchester citizens reaching their full potential in education (corporate priority 2) and help address the corporate risk of failure to transform the performance of schools.
- 8.5 In response to management request Internal Audit will continue to contribute to the Schools Governance Project as members of the Design Group, providing an opinion on the approach and outputs as they are developed. This is a critical area for improvement and external audit also plan work in this area in the coming year. Audits of procurement arrangements and special schools funding will address key financial risks and involve visiting a sample of schools. Assurance will be sought over arrangements for SEN procurement, the Youth Service and the Council's approach to identifying children missing from education. These audits address specific risks and concerns raised by Children's Services management.

#### Regeneration/Procurement

- 8.6 Regeneration Services deliver the Council's objectives for the City's physical and cultural infrastructure and its work therefore relates to achievement of several of the Council's corporate priorities.
- 8.7 Audits of the control and management systems for these objectives are planned including: contract monitoring arrangements; use of framework contracts; and use of the Manchester Project Management Methodology. This will build on the work carried out in last two years on contract management arrangements and will offer assurance over compliance with systems and the progress made in business improvement. These audits will enable Internal Audit to provide a level of assurance to management over the control mechanisms for delivery of a number of the corporate priorities and for minimising the corporate risk including that of external funding clawback.

#### Neighbourhood Services

- 8.8 The Neighbourhood Services Directorate delivers a wide range of services. Planned audit activity aims to give an opinion in main business areas to support assurance over delivery by the Directorate as a whole. A range of system audits are planned in specific service areas which reflect the diverse nature of the Directorate, with audits linking to corporate priorities, risks and Manchester's Local Area Agreement.
- 8.9 In Adult Social Care audits of adult protection, MiCare implementation and management of individual budgets will be undertaken to contribute

to the promotion of individual and collective self-esteem (corporate priority 3). Arrangements for business continuity and emergency planning will be reviewed with Business Support as these arrangements have been identified as a key corporate risk.

- 8.10 In Environmental Services there will be an audit of progress with delivery of the Green City Strategy, which is a key factor in creating neighbourhoods of choice (corporate priority 4) and is identified as one of seven key challenges in the Local Area Agreement.
- 8.11 Housing will be evaluated in relation to homelessness and the anti-social behaviour and respect agenda, both of which contribute to creating neighbourhoods of choice. An audit is also planned of the CIVICA system.
- 8.12 No specific audit activity has been resourced in respect of Trading Services or Commercial Services based on resource constraints. Consideration will be given to any advice and support work required in this area during the year as agreed with management.

## **9 Counter Fraud and Investigation**

- 9.1 Internal Audit is responsible for carrying out investigations into suspected or alleged cases of fraud particularly allegations of misappropriation, waste or misconduct. This work is done on behalf of the City Treasurer in response to the Council's anti-fraud and corruption policy. Internal Audit is uniquely placed to carry out investigations and to support management in investigation work because it is independent of the operational functions and has the appropriate skill set. Investigation work will be assessed based on risk and requirements and approaches agreed with management. Auditors will use analytical skills to identify and record evidence, evaluate findings and will make recommendations for action. This may include advice to management and/or action required to identify and remedy weaknesses in systems and processes. Internal Audit will liaise with management to agree a course of action and will report outcomes to the City Treasurer and other stakeholders as appropriate. Where necessary Internal Audit will liaise with the police for further formal action. Internal Audit will also support action which may need to be taken by Corporate Personnel or service departments.
- 9.2 The audit plan includes time for the allocation of resources for the investigation of referred matters and will also provide time for specific analytical review to assess the likelihood of fraud in key systems and operations. The work will be defined in liaison between Internal Audit and management. Outcomes will be reported to the City Treasurer and to Audit Committee as required.
- 9.3 Internal Audit carries out proactive fraud work in relation to the National Fraud Initiative based on a large scale data matching exercise of key

Council systems. From 2008/09 Internal Audit will co-ordinate the NFI programme for the Council and will assess any further action required.

- 9.4 During 2008/09 it is proposed that Internal Audit carries out an assessment of the Council's approach to the management of the risk of fraud based on the CIPFA Managing the Risk of Fraud guide. The aim will be to assess the current approach, provide assurance over current systems and to produce a fraud response plan.
- 9.5 Internal Audit is responsible for managing the Council's response to whistleblowing allegations and will investigate allegations on behalf of the City Treasurer. The work is by definition ad hoc and resources will be allocated from a pool of time for investigation work. Internal Audit will liaise with management to ensure that all cases are reported, recorded and actioned in line with the Council's Whistleblowing policy. Outcomes will be reported to the City Treasurer and to Audit Committee and Standards Committee in line with requirements.

## **10 Demand-led Advice and Support**

- 10.1 A resource allocation has been made in the audit plan for the provision of a flexible response to requests from senior management for consultancy advice and support. This consultancy service will be operated in line with CIPFA and IIA standards. Internal Audit resources based on suitable skills or experience will be identified and used to assist management in addressing and resolving specific referred issues. This may for example be to contribute to a project or system under development on an on going basis or may arise where a specific problem or resourcing issue affects delivery of a key objective. Work will be requested through the Head of Internal Audit and all requests will be risk-assessed and prioritised against other planned audit activity in terms of resource and timing. The impact of resource used for this work should be contained within the pool of time allocated for it. Any diversion of additional resource beyond this allocation and any subsequent impact on the main audit programme will be highlighted to senior management and Audit Committee for consideration.

## **11 Grant Certifications**

- 11.1 The Department For Communities and Local Government (DCLG) requires the Head of Internal Audit to complete an annual certification reporting that funding for some ring-fenced grants has been correctly used. This is to provide assurance and to therefore ensure that clawback of monies is not requested by funding providers. Internal Audit will provide resource for certification work on those Statements of Grant Usage submitted for review and will report them to the City Treasurer and other stakeholders as required in line with national timescales. In 2007/08 this work included Housing Market Renewal, Local Area Agreement, and the Supporting People Grant, but requirements have changed each year so the plan will respond to identified requirements within the allocated resource.

## **12 Other Work**

### Financial Management Standard in Schools (FMSiS)

- 12.1 A substantial resource will be allocated to deliver up to 57 external assessments of primary schools against FMSiS. This work is chargeable. The current approach to this work is under review by Internal Audit in relation to the schools audit programme, the requirements of the DCFS, and in light of recent investigation work. It is proposed that liaison on best practice with AGMA and Core City Internal Audit Sections, facilitated by Manchester Internal Audit, will continue in 2008/09.

### Greater Manchester Passenger Transport Authority (GMPTA)

- 12.2 As agreed with the Council's Audit Committee, the Council's Internal Audit Section provides an internal audit service to GMPTA. The detail of this work will be developed following risk assessment and will be agreed with management and the GMPTA Audit Committee. This is to a maximum of 20 chargeable days.

### Traffic Penalty Tribunal (Formerly NPAS)

- 12.3 The Council's Internal Audit Section provides an internal audit service to the Tribunal as agreed with the Council's Audit Committee. The detail of this work will be developed following risk assessment and will be agreed with the Accountable Body. This is to a maximum of 20 chargeable days.

## **13 Audit Follow-Up**

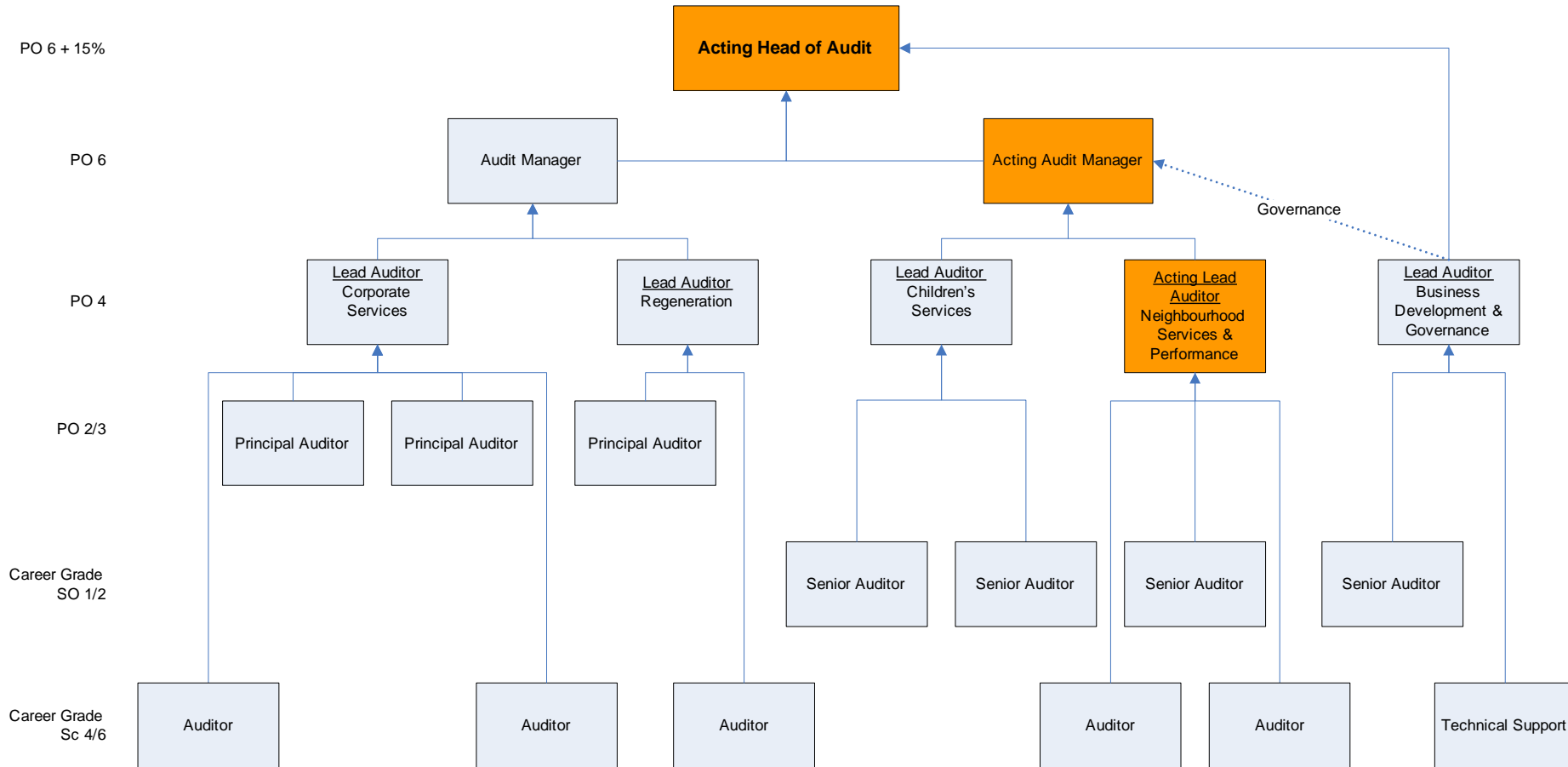
- 13.1 In accordance with audit standards and best practice Internal Audit will continue to develop its approach to monitoring and reporting implementation of audit recommendations. Time is allocated within the audit plan for this work. Agreed action plans from audit reports will be monitored and evidence of implementation required from managers based on agreed timescales. Any change in approach will be delivered through discussion with Internal Audit and senior managers and will meet Audit Committee requirements. Internal Audit will form an opinion on progress to assess its effectiveness and the impact of action to address identified risks. Outcomes of this work will be reported to SMT and Audit Committee, with an indication of any continuing exposure to risk and direction of travel.

## **14 Conclusion**

Members are invited to comment on the proposed audit plan for 2008/09.

# Appendix 1

## Corporate Services Department Internal Audit Section



## Appendix 2

### PLANNED AUDITS 2008/09

S = System Audit. DS = Developing System Audit. C/A = Consultancy and Advice. P = Probity Audit and Assurance. I = Investigation.															
Audit Title	Audit Outline	Type	Staff	Risk	Audit Coverage										Corp. Risk Item
			Days		Corporate Plan Priorities 2007-10										
					1	2	3	4	5	6	7	8	9	10	
<b>Corporate Governance and Cross-Cutting Audits</b>															
Comprehensive Area Assessment (CAA)	To assess and evaluate the effectiveness of developing processes to implement the CAA, offering advice and support as required.	DS	30	H		X	X	X						X	3, 8
Comprehensive Area Assessment (CAA) - National Indicators	To evaluate whether National Indicators data collection systems will accurately report performance.	S/P	30	H		X	X	X						X	3, 8
Corporate Performance Management	To assess the effectiveness of the monitoring and reporting of performance against Business Plan objectives across the Council.	S	30	H										X	
LPSA2 certification	To confirm the accuracy of reported results against the targets agreed as part of the LPSA2.	P	30	H										X	
External Funding	To assess the approach to external funding arrangements and follow up on External Audit work. To include a focus on Area Based Grant and alignment with Council priorities.	S	25	H	X	X		X							7
Value for Money policies and procedures	To assess the effectiveness of the Corporate approach to Value for Money in supporting service delivery.	S	25	M							X				6
Manchester Improvement Programme	To assess the impact of, and to provide support for, the Manchester Improvement Programme in delivering sustainable business improvement. To review scope based on External Audit work.	C/A	50	H						X					
MIP / Procurement Savings	To assess the achievement of MIP savings – examining how effectively management information systems contribute to the validation, recording, review and reporting of efficiency savings.	S	40	H						X	X			X	15
Commissioning	To ensure commissioning is effective and efficient, focussing on the developing LAA approach, Adult Social Care and Children's Services.	DS	30	H							X				6



S = System Audit. DS = Developing System Audit. C/A = Consultancy and Advice. P = Probity Audit and Assurance. I = Investigation.

<b>Corporate Services</b>														
Asset Management Plan	To assess land and building assets management, including maximising value and security, maintenance backlog and Corporate Landlord function.	S	30	H								X		
Financial Management SIP Review	Contribute to the SIP by providing advice on internal controls where significant changes are made to the overall control environment.	C/A	10	H								X		
Revenue Budget Monitoring	To assess the effectiveness of the implementation of recommendations made in 2007, involving audit activity in Neighbourhood and Children's Services.	S	50	H								X		6
Job Evaluation	To assess the effectiveness of the job evaluation process and to offer support and advice as required.	C/A	10	M									X	9
<b>Neighbourhood Services</b>														
Individual Budgets (ASC)	To assess the adequacy and effectiveness of Individual Budget procedures, systems and spend.	S	30	H			X							
Adult Protection (ASC)	To ensure arrangements for protecting vulnerable adults are effective and comply with legislation.	S	25	M			X							
MiCare (ASC)	To support development and implementation of the MiCare system.	DS	10	H			X							11
Business Continuity (Business Support)	To assess business continuity and emergency planning effectiveness.	S	20	M										12
Green City Strategy (Environmental Services)	To test Green City programme management and delivery against key objectives.	S	20	H				X						
Homelessness (Housing)	To test the effectiveness of the Homelessness Service in housing homeless people.	S	25	H			X							
Anti Social Behaviour and Respect Agenda (Housing)	To assess the effectiveness of activity to reduce anti-social behaviour, in line with the Respect Agenda.	S	25	H			X	X						8
CIVICA - Universal Housing Management System	To provide assurance that the housing management system delivers as expected to support service delivery.	S	20	H			X							
<b>Children's Services</b>														
School Audits	To establish whether school management and governance is effective and compliant with Council and Government regulation and legislation.	S	250	H			X							3
Schools Governance	To support development through active membership of the Schools Governance Project Design Group.	C/A	20	H			X							3

S = System Audit. DS = Developing System Audit. C/A = Consultancy and Advice. P = Probity Audit and Assurance. I = Investigation.														
Procurement in Schools	To ensure contracting and procurement decisions in schools are consistent with Financial Regulations, deliver value for money and are transparent.	S	25	H			X							3
Special Educational Needs (SEN) - Procurement and Delegations	To test the effectiveness of systems for SEN contracting, procurement and delegation of monies.	S	15	M		X								3
Building Schools for the Future	To assess whether the BSF programme meets the needs of Children's Services and schools by delivering planned targets and outcomes.	DS	30	H			X							3
Youth Service (including performance management)	To evaluate how the new Youth Service structure's decision-making, budget and performance management contributes to Children and Young People Plan objectives.	S	20	M		X								
Children's Services - District Model Restructuring	To test whether Children's Services District Model supports delivery of the C&YP Plan, focusing on delegations, consistency and governance.	S	30	H		X	X							1, 3
Education Services Redesign Project	To support Education Service redesign, including evaluation of School Effectiveness Officer initiative.	S	25	H		X	X							1, 2, 3
Special Schools Funding	To assess special schools funding provision including criteria, moderation and the credibility and accuracy of funding requests.	S	20	H		X		X						
Children Missing from Education	To assess the adequacy of Council arrangements to identify and locate children missing from education.	S	25	H		X								
<b>Regeneration/Procurement</b>														
Corporate Contract Monitoring	To assess whether contract monitoring arrangements support Council and contract objectives and prevent waste and fraud.	S	50	H							X		X	
Manchester Adult Education Service - Intervention, Tendering and Contract Monitoring.	To establish whether finance, outputs and outcomes record-keeping gives assurance that objectives are achieved and clawback / loss of funding minimised.	S	30	H		X	X							17
ERDF	To assess whether ERDF documentation shortfalls identified in a previous audit have been addressed, to minimise the risk of funding clawback.	S	30	H	X									7, 17
Planning Service Income - Use and Control of Section 106 monies and Planning Fees	To assess whether Section 106 contributions are allocated and used appropriately and whether income from planning fees is collected, secured and banked.	S	30	M	X			X						





