



**STOCKPORT**  
METROPOLITAN BOROUGH COUNCIL

**2023-24**

## **Internal Audit Progress Report 2**

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**Distribution:** Corporate Leadership Team  
Corporate Governance Group  
Audit Committee

**Date:** 15<sup>th</sup> November 2023

## 1 Introduction and Background

- 1.1 The report sets out the progress made in the period 10<sup>th</sup> June 2023 to 20<sup>th</sup> October 2023 against the 2022-23 and 2023-24 audit plans.

## 2 Status of Internal Audit Work

- 2.1 The table below shows the cumulative number of internal audit reviews completed, in progress with respect to high and medium priority risk based audit work during the period from 10<sup>th</sup> June 2023 to 16<sup>th</sup> August 2023.

Audit Plan Year	Audit Status	No. of Reviews
2022/23	Audits completed	5 <sup>Note 1</sup>
	Audits at Draft Report stage	4
2023/24	Audits completed	7
	Audits at Draft Report stage	3
	Audits in progress	13 <sup>Note 2</sup>

Note 1: One of the audits has been split into two sub-audits due to the delay in agreeing data sharing agreement.

Note 2: This only includes those audits where we have formally issued the terms of reference to the client and commenced

## 3 Outcomes from Final Reports

- 3.1 The detailed outcomes from each finalised audit since 10<sup>th</sup> June 2023 are shown in Appendix B. It should be noted that since the delivery of these audits, the control environment may have changed considerably and the follow up reviews of these audits will take this into consideration.

## 4 Counter Fraud work and Investigations

### Proactive counter fraud work

- 4.1 The Audit Plan includes 20 days for participation in the National Fraud Initiative and 5 days for one proactive anti-fraud review.

### Investigations

- 4.2 The following investigations have been undertaken in the period:

Area	Status
Salary Overpayment - TLC	An investigation was undertaken following an overpayment at Totally Local Company. A report was subsequently produced and recommendations made and accepted.

## 5. Risk Management Arrangements

5.1 The Risk Manager has liaised with IT colleagues to update the Corporate Risk Register to reflect the cyber risk profile of the Council - “Cyber resilience and security”.

5.2 Following an update to Corporate Leadership Team on 29<sup>th</sup> August 2023, the service is developing a proportionate approach to documenting and monitoring risk within Directorates/services. A range of improvements outlined below are aimed at further embedding processes and controls and have either been implemented or are planned in Q3 and Q4.

- Engaging with other CSS colleagues in a forthcoming project to develop a system to monitor and report on service Business Plan objectives and associated risks.
- Exploring opportunities around digitalisation (for example, the rollout of smartsheets to effectively capture and maintain service level risks and allow for meaningful management information).
- Engaging with Directorate Senior Management Teams on a twice yearly basis to discuss key corporate and service risks and any risk training support, workshops and training required.
- Developing an online introduction to risk management course to increase the organisational understanding of risk management.
- Providing support to a range of projects and programmes including those highlighted in the table above.
- In conjunction with the Head of Internal Audit, running risk focused workshops for Audit Committee members on key areas of risk. The first workshop (MTFP Risks) is planned to be held on Wednesday 8<sup>th</sup> November 2023.
- All future internal audits will be formally flagging those areas which do not have robust risk management processes. Audit Committee members will be updated on these findings as per the quarterly IA Progress Reports.
- A reciprocal peer review of Risk Management arrangements is planned with Salford/Warrington Risk Services in Q4 of this financial year.

## 6. Project advisory work

6.1 A summary of the progress on the individual projects we are providing advisory support are set out in the table below:

Project	Advisory Work	Status
Stockport Exchange	Ongoing attendance at Project Board.	Ongoing
Markets & Underbanks – development & regeneration	Ongoing risk advice and support.	Ongoing

Project	Advisory Work	Status
Highways Capital/ Highways Improvement Programme	Attendance at Boards and risk management advice.	Ongoing
Capital Board	Attendance at the corporate Capital Board.	Ongoing
Transformation Programme – Project Steering Group	Support to this key group to manage the key risks associated with those projects designed to support the MTFP and associated savings targets.	Ongoing
Workforce Development Group	Ongoing attendance at Group meetings and advisory role in developing the review PDR process.	Ongoing
DLUHC Assurance regime	Providing support to colleagues preparing for the upcoming DLUHC “Deep Dive” audit.	Ongoing
Socitm Enterprise Resource Project (SAP) / Financial Systems Review Programme	Attendance at key workstream workshops. Future attendance at Project meetings to advise and support on new system software risks and controls.	Workshops completed. Options Appraisal Discovery Report produced. Project start date to be confirmed.
Adults Transformation	Attendance at Board and support for the managing of risks around the programme.	Ongoing
Bereavement Services	The Risk Manager is providing ongoing support to a cross service project to bring the service back under Council operation.	Ongoing

## 7 Schools and Other Work

- 7.1 Appendix C summarises the work done in this period to complete the 2023-24 school reviews.
- 7.2 Appendix D summarises the requests for other work advice or ad-hoc audit work that have been dealt with by the team since 10<sup>th</sup> June 2023. These include advice and ad-hoc audit work, risk management consultancy work, compliance work / grant claims and continuous auditing exercises.

## 8 Implementation of Recommendations

- 8.1 Final Internal Audit reports issued include management action plans to address agreed recommendations to address exposure to risk. The effective implementation of these action plans within timescales determined by management is therefore essential.

8.2 As part of the agreed approach, Internal Audit conducts follow-ups which are focused on high and medium risks as these represent a greater overall risk. The position on implementation in respect of these categories of recommendation since 10<sup>th</sup> June 2023 is shown below.

By Recommendation Grade	B/Fwd	New	Closed	C/Fwd
<b>High</b>	28	4	2	30
<b>Medium</b>	43	7	11	39
<b>Low</b>	15	10	8	17
<b>Total</b>	86	21	21	86

8.3 It is also part of the agreed approach that an update on those audits where a limited or no assurance opinion are provided to the Audit Committee. A detailed update was provided to the Audit Committee in July 2023 which are as below:

- Homecare payments
- Dog warden service
- Debt recovery in relation to Adult Social Care debts
- SPB Rental Estates
- Legal - Norwell bundling

Three of the above limited reviews are pending development of new ICT systems designed to address the risks. We will continue to monitor the above and will report in detail at the next Audit Committee meeting.

8.4 Two reviews with limited assurance opinion were issued in the period and are set out in the table below.

Review	Original Opinion	Updated Opinion	Update
Debtors	Limited with respect to debt recovery processes	-	<p>There is a lack of documented robust policy and procedures for all types of debt, in particular lack of clarity over roles and responsibilities in the sales invoicing process and debt recovery across all services and the income recovery team. There have been a loss of staff from the team over the past few years, and consequentially there have been a loss of knowledge and experience. Recruitment of staff have been undertaken and the team is now at full complement. However the team is currently stretched working on full capacity on business as usual activity with limited resources, skills and expertise available for debt recovery activities.</p> <p>Some of the issues found from the sample review of aged debt and credit balances may be attributable to failure of services to address invoices put on hold due to queries on a timely basis, lack of direct debit facilities and not resolving incorrect postings of income to the wrong customer account on a timely basis.</p> <p>It has been agreed that policies and procedures will be reviewed and updated during a full end to end review of debt recovery processes. It was also agreed that there should be dedicated recovery officers in place to</p>

Review	Original Opinion	Updated Opinion	Update
			deal with the recovery process and separate resources focused on the transactional processes. A business case is being drafted and will be submitted to management outlining the resource requirements.
STAR – Intend	Limited	-	<p>There was limited or no engagement with the system by officers listed as key contacts/ contract managers. This limits the effectiveness of the system as a contract management tool. Additionally, new contracts were not being assessed for criticality which should dictate the rigour and level of detail with which contracts are managed and this is documented on Intend.</p> <p>Minimal contractual documentation is being stored on the system limiting its effectiveness as a comprehensive contract register.</p> <p>Whilst there is the ability to generate reports in Intend these are not currently being used to check levels of engagement with and quality of information on Intend.</p> <p>Management confirmed a Contract Manager group had been established to work through these and other issues across the various STAR authorities.</p>

## 9 Performance Indicators

9.1 The table below sets out the performance of the Internal Audit team from 1<sup>st</sup> April 2023 to 20<sup>th</sup> October 2023.

Performance Indicator	2022/23 Target	Forecast to 20 <sup>th</sup> October	Actual to 20 <sup>th</sup> October
Audit plan completed by year end	90%	52%	50%
A proportion of agreed audit recommendations reported to Management are high level, strategic and prioritised as high risk which provides added value to Management and the Service	15 – 30 %	15-30%	27%

## 10 Half Year Risk Assessment of the 2023-24 Audit Plan

10.1 The purpose of this section is to inform Members of the results of the risk assessment of the remaining audit work in order to ensure the delivery of a Risk Based Plan to the end of March 2024.

10.2 The original Internal Audit Plan 2023/24 included 870 audit days and 800 days audit resources, a shortfall of 70 days resources. Since April 2023, management requests have been made of the Internal Audit team to undertake additional audit assurance and consultancy support work. This combined with the staff turnover that took place in the year has resulted in further pressures to complete the audit plan.

- 10.3 A risk assessment and re-alignment of the plan has therefore been undertaken, as well as re-assessment of budgets for completed and remaining reviews. This demonstrates the benefits of having a flexible and responsive plan aligned to the current key risks of the Council and not just those assessed at the beginning of the year. The risk assessment was undertaken on all remaining audit work. This involved ranking all outstanding audit work into priority order taking into account:
- The impact and risk of a delay;
  - Reliance on any other assurance mechanisms;
  - The current control environment of each audit;
  - Results of any previous audit work in the area;
  - Staffing, turnover and experience criteria in the area.
- 10.4 As a result of the risk assessment several audit work will not be undertaken in quarter 3 or 4 of this financial year. These reviews will be risk assessed for consideration as part of the 2024-25 audit planning process. (See Appendix E for the full risk assessment of the audits).
- 10.5 The re-assessment of the audit plan has taken into account the audit resources from the new two Internal Audit posts which have recently been recruited to. There is a need to invest in training upfront for these two posts. The revised 2023-24 plan now requires 795 audit days to deliver and 710 audit days are available, resulting in a shortfall of 85 days resources. This will be kept under review between now and the end of March 2024 and the priority is the completion of the revised plan.
- 10.6 The risk assessment and realignment of the Internal Audit Plan 2023/24 further demonstrates that the level of internal audit service provided is more flexible, adaptable and proactive. This is providing effective and efficient ongoing assurance on current and emerging risks thus adding full value to the overall assurance process on an ongoing and timely basis, to stakeholders.

## APPENDIX A

### STATUS OF APPROVED INTERNAL AUDIT PLAN

This table below reports the status of the remaining audit work from the 2022/23 audit plan and the progress in commencing audit work from the 2023/24 audit plan

Audit Plan	Review	Status
2022-23	Treasury Management	Completed
2022-23	Debtors	Completed
2022-23	Thematic review of Sports Coaches	Completed
2022-23	Thematic review of School Trips	Completed
2023-24	Bramhall Hall	Completed
2023-24	ASC - Practice compliance with Care Act duties relating to assessments and information	Completed Findings reported to Adults SMT. These have been incorporated into recent Members briefings as part of the wider preparations for CQC inspection.
2023/24	Income generation and collection	Completed Covered as part of broader transformation and MTFP oversight work
2023-24	Peer Review Action Plan	Completed <sup>(Note 1)</sup>
2023-24	Citizens Advice Contract	Completed <sup>(Note 1)</sup>
2022-23	Security governance and management	Draft report issued
2022-23	Continuing Health Care (CHC) / Funded Nursing Contributions (FNC) – Internal Audit	Draft report issued
2022-23	Flood Prevention Management	Draft report issued
2022-23	Payroll reconciliation	Draft report issued
2023-24	Climate Change	Draft report issued
2023-24	Leisure CIC	Draft report issued



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Audit Plan	Review	Status
2023-24	Data Quality	Draft report being prepared
Unplanned	HRA Capital	Draft report being prepared
2022-23	CHC/FNC – Joint Pro-active anti-fraud work with Merseyside Internal Audit	Fieldwork <i>(Data sharing agreement has been approved)</i>
2023-24	Emergency planning, civil resilience and business continuity	Fieldwork
2023-24	Complaints – lessons learnt	Fieldwork
2023-24	Trading standards	Fieldwork
2023-24	SharePoint / Office 365	Fieldwork
2023-24	Cybersecurity risks at schools	Fieldwork
2023-24	Gifts, hospitality & register of interests	Fieldwork
Unplanned	CT Change in circumstances	Fieldwork
2023-24	Information governance	Planning

*Note 1: This work became an advisory support to management in advance of new contract arrangements and it was agreed with management to either defer the audit to 2024-25 or cease*

**APPENDIX B**

**OUTCOMES FROM FINAL AUDIT REPORTS**

Review	Overall Opinion	Analysis of Recommendations		Summary of Findings
Treasury Management	Substantial	High	0	<p>The review confirmed that the council’s Treasury Management (TM) activity and performance is being managed appropriately and robustly.</p> <p>We confirmed strategies, policies and reports are regularly reviewed and approved by members throughout the year. The Council’s internal TM policy statement and practices are currently being revised in light of the changes made by CIPFA to the Treasury management code and Prudential Code and these will be reported to members later.</p> <p>Cash flow forecasting and monitoring systems are robust.</p> <p>Borrowing limits and investment counterparty lists are approved at the outset and this is regularly monitored throughout the year. Appropriate segregation of duties and appropriate approval mechanisms are in place for the dealing process.</p> <p>Procedures are in place to ensure records on treasury management activities are accurate and complete.</p>
		Medium	0	
		Low	2	
Debtors	Moderate for transactional processing  Limited for debt recovery	High	2	<p>Our review confirmed that processes to raise and authorise invoices, credit notes, refunds and write offs within the SAP AR system are operating satisfactorily. Reconciliation procedures around receipt of income in SAP AR via Civica Pay is adequate.</p> <p>There is a lack of documented policy and procedures for all types of debt, in particular lack of clarity over roles and responsibilities in the sales invoicing process and debt recovery across all services and the income recovery team.</p> <p>The income recovery team is small and whilst there are backlogs on tackling historic debt and credit balances, the sheer volume of business as usual daily tasks prevents them from making progress on the backlogs. There are risks that the significant volume of adult social care (ASC) debt are hindering the income recovery team’s efforts in reducing the non ASC debt.</p>
		Medium	1	
		Low	2	

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Review	Overall Opinion	Analysis of Recommendations	Summary of Findings								
Thematic review of Sports Coaches	Limited	<table border="0"> <tr> <td>High</td> <td>4</td> </tr> <tr> <td>Medium</td> <td>2</td> </tr> <tr> <td>Low</td> <td>0</td> </tr> <tr> <td colspan="2">Checklist of Action issued to schools</td> </tr> </table>	High	4	Medium	2	Low	0	Checklist of Action issued to schools		<p>Our audit of a sample of schools found a mixed picture of arrangements and controls established to mitigate risks in respect of extracurricular activity.</p> <p>Processes for ensuring effective documented contractual arrangements between schools and sports coaches are weak, most schools are not maintaining up to date, documented and signed contracts for all coaches hired at schools.</p> <p>Training arrangements, ensuring that sports coaches have been trained on safeguarding, first aid, health &amp; safety and accident reporting procedures are covered as part of induction before coaches start work at schools at most schools. Whilst all schools stated that they check that coaches have appropriate safeguarding certificates as evidence of training, there were lack of evidence to support this.</p> <p>Ongoing monitoring arrangements for coaches across the schools sampled, appeared appropriate and were coordinated by the PE leads. However, they are not checking that these coaches are qualified in the coaching service they provide.</p> <p>All the schools sampled are maintaining records of DBS checks for the coaches hired, but there is no mechanism for prompting the school to ask for a new or up to date DBS, preferring to rely on the coaching provider to supply new certificates, either when the DBS is updated or if the contract is renewed.</p> <p>Complaints handling systems were found to be satisfactory.</p>
High	4										
Medium	2										
Low	0										
Checklist of Action issued to schools											
Thematic review of School Trips	Moderate	<table border="0"> <tr> <td>High</td> <td>0</td> </tr> <tr> <td>Medium</td> <td>4</td> </tr> <tr> <td>Low</td> <td>2</td> </tr> </table>	High	0	Medium	4	Low	2	<p>Our review found that there are some inconsistencies with how schools are planning school trips and visits. Some schools use the Council's health and safety guidance whilst others have their own processes. Some trips require notification to the Council's health and safety team prior to the visit and our review identified most schools complied with this practice.</p>		
High	0										
Medium	4										
Low	2										

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Review	Overall Opinion	Analysis of Recommendations	Summary of Findings						
		<p>Checklist of Action issued to schools</p>	<p>Our review of the internal approval process showed that in all cases there was an Educational Visit Coordinator (EVC) who approved the trip in conjunction with the Head Teacher, though some schools acknowledged that their designated EVC needed further training. The timeframe for internal approval and what was expected to be approved was only evident for the school that used the SMBC Trip and Visits Toolkit.</p> <p>We were unable to review risk assessments at all schools sampled, but those that we reviewed, had acknowledged the risk of potential financial costs arising from cancellation, accident or injury with control measures around appropriate insurance cover identified. These also considered health &amp; safety as well as contingency arrangements. All the schools tested appeared to have appropriate Public and Employer’s Liability cover in place, and none of the schools would proceed with a trip that could not be covered by their existing insurance.</p> <p>All but one of the schools sampled had an established process in place to obtain contractual information from the provider being used at the point of booking. There are some inconsistencies with respect to the review of contract documentation and responsibilities for sign off.</p>						
Bramhall Hall	Moderate	<table border="0"> <tr> <td>High</td> <td>0</td> </tr> <tr> <td>Medium</td> <td>4</td> </tr> <tr> <td>Low</td> <td>4</td> </tr> </table>	High	0	Medium	4	Low	4	<p>Our review confirmed that adequate facilities management arrangements exist over Bramhall Hall with sufficient reporting processes from the contractor to Client Property Services. Client Property Services recently implemented spot checks on properties to confirm statutory inspections on properties are up to date.</p> <p>The Hall was recently inspected by the Health &amp; Safety team and positive feedback was given, with a small number of recommendations. Within the hall itself, there is good evidence that historic artefacts are adequately maintained and meets all the standards for museum accreditation by the Arts Council</p> <p>Our review found that there are excellent processes in place to track individual budgets for the teams looking after or involved with Bramhall Hall, and regular detailed budget monitoring meetings.</p> <p>Our review of security and insurance arrangements identified that there were satisfactory in the main but made some recommendations around strengthening security around</p>
High	0								
Medium	4								
Low	4								

**APPENDIX B**

Review	Overall Opinion	Analysis of Recommendations	Summary of Findings
			frequency of code changes, key handling and records of code holders. We also found that the hall and contents are well-protected through specialist insurance, and regular independent expert appraisals.

## APPENDIX C

### AUDIT OF SCHOOLS and ACADEMIES

The table below shows the progress made on audit of schools and academies since the last progress report in July 2023.

Year	School	Status	Opinion
2023-24	Thorn Grove Primary School	Completed	Moderate
2023-24	Harrytown Catholic High School	Completed	Moderate
2023-24	Ludworth Primary School	Draft report issued	N/A
2023-24	St Simons School	Audit completed, draft report in preparation	N/A
2023-24	Banks Lane Junior school	Audit completed, draft report in preparation	N/A

### AUDIT OF ACADEMIES

Academic Year	Academy	Status / Outcome
2022-23	Hursthead Junior School (The Kirkstead Education Trust)	Summer term report issued Annual Audit Report issued

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Academic Year	Academy	Status / Outcome
		Autumn visit undertaken
2022-23	Mellor Primary School (The Honeycomb Trust)	Spring term report issued Summer term report issued Annual Audit Report issued Autumn visit booked

**APPENDIX D**

**OTHER WORK**

Type of Other Work	Status / Outcome
<b>Ad-hoc advice</b>	Advised school on the proposed treatment of refund received from a provider of a school trip
<b>Ad-hoc advice</b>	Advised school on the processes to follow when repaying grant back to source
<b>Ad-hoc advice</b>	Advised on procedures around handling and depositing clients cash
<b>Ad-hoc advice</b>	Advised on access rights for staff in another team to support on clearing invoice processing backlogs
<b>Ad-hoc advice</b>	Advised on banking access rights for staff
<b>Ad-hoc advice</b>	Advised on appropriateness of superuser access rights and the risks associated with such rights
<b>Certification work</b>	Completed audit of Adoption Support Grant



## APPENDIX E

KEY:	DESCRIPTION
	In progress, Draft Report or Completed 23/24 Audit Plan
	Unplanned and additional audit reviews to include in 23/24 Audit Plan
	Reviews from 23/24 Audit Plan to complete
	Reviews removed from 23/24 Audit Plan or deferred to 2024-25 risk assessment planning

Audit Review	Corporate Priority	Status	Risk Assessment	Risk Priority	2023/24 Plan	2024/25 Plan
Capital Strategy / Capital Board	Investment, regeneration and creating jobs	Ongoing	-	Medium	-	-
Grant Assurance Framework – Towns Fund and Future High Street Funding	Investment, regeneration and creating jobs	Completed	-	High	-	-
Trading Standards	Wellbeing, prevention and neighbourhoods	Fieldwork		Medium		
Life Leisure	Wellbeing, prevention and neighbourhoods	Draft Report	-	High	-	-
Bramhall Hall	Wellbeing, prevention and neighbourhoods	Completed	-	Medium	-	-
ASC Transformation Programme – Quality, Performance and Care Act Compliance	Supporting those who need it	Completed	-	High	-	-
Climate change	Cross cutting themes	Draft report	-	High	-	-
SharePoint migration / Office 365	Enabling programmes	Fieldwork	-	High	-	-
Data Quality	Enabling programmes	Draft Report	-	High	-	-
Cybersecurity risks at schools	Enabling programmes	Fieldwork	-	High	-	-

## APPENDIX E

Audit Review	Corporate Priority	Status	Risk Assessment	Risk Priority	2023/24 Plan	2024/25 Plan
Emergency planning, civil resilience and business continuity	Enabling programmes	Fieldwork	-	High	-	-
Review of Information governance risks	Enabling programmes	Fieldwork	-	High	-	-
Gifts, hospitality & register of interests	In support of all priorities	Fieldwork	-	Medium	-	-
Citizens advice contract	In support of all priorities	Completed	-	Medium	-	-
Income generation and collection	In support of all priorities	Completed	-	High	-	-
Complaints – lessons learnt	In support of all priorities	Fieldwork	-	Medium	-	-
Peer Review Action Plan	In support of all priorities	Completed	-	Medium	-	-
CHC / FNC audit (c/f)	In support of all priorities	Draft Report		Medium		
CHC Data matching (c/f)	In support of all priorities	Fieldwork	-	High	-	-
Flood management (22/23)	Wellbeing, prevention and neighbourhoods	Draft report	-	High	-	-
Payroll reconciliation(22/23)	In support of all priorities	Draft report	-	Medium	-	-
Debtors (22/23)	In support of all priorities	Completed		Medium		
Thematic review of sports coaches (22/23)	In support of all priorities	Completed		Medium		
Thematic review of school trips (22/23)	In support of all priorities	Completed		Medium		
Blue badges work with the enforcement team	In support of all priorities	Fieldwork		-	5	-
HRA Capital	In support of all priorities	Draft report being prepared	Unplanned work	-	5	-

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Audit Review	Corporate Priority	Status	Risk Assessment	Risk Priority	2023/24 Plan	2024/25 Plan
CT Change of circumstances	In support of all priorities	Fieldwork	Unplanned work	-	5	-
Key properties rental income collection	Investment, regeneration and creating jobs	Not yet started		High	√	-
Pest Control / hygiene action	Wellbeing, prevention and neighbourhoods	Not yet started		Medium	√	-
ASC Transformation Programme – Efficiency & Effectiveness	Supporting those who need it most	Not yet started		High	√	-
ASC Transformation Programme – Improvements in Quality & Performance	Supporting those who need it most	Not yet started		High	√	-
Complex needs pathways for funding	Supporting those who need it most	Not yet started		High	√	-
EHCP Governance	Supporting those who need it most	Not yet started		High	√	-
Complex safeguarding including missing children	Supporting those who need it most	Not yet started		High	√	-
Creditors & Procurement Cards	Enabling programmes	Not yet started		Medium	√	-
Development planning services	Enabling programmes	Not yet started		Medium	√	-
Recruitment (including use of fixed term / agency / temporary staff)	Enabling programmes	Not yet started		High	√	-
Venue management	In support of all priorities	Not yet started		Medium	√	-
Car parking income	In support of all priorities	Not yet started		Medium	√	-
Third party supplier management with respect to IT	In support of all priorities	Not yet started		High	√	-

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Audit Review	Corporate Priority	Status	Risk Assessment	Risk Priority	2023/24 Plan	2024/25 Plan
Communication and Engagement Plan with respect to information / cybersecurity	In support of all priorities	Not yet started		High	√	-
Cemeteries and Crematorium operations	Wellbeing, prevention and neighbourhoods	Defer	Ongoing risk consultancy being provided to Bereavement Services on new contract arrangements negates the current need for an audit in this area.	High	-10	10
Household support funds & other key community programmes (e.g evacuee)	Supporting those who need it most	Defer	Flexible ongoing IA support provided in year for specific projects.	Medium	-20	20
Digital Strategy	Dynamic & digital Stockport	Defer	In agreement with client management, this will be delayed to 2024-25 to allow arrangements to be fully embedded.	High	-20	20
STAR Procurement (Review 2)	Enabling programmes	Defer	Changes to the STAR Shared Audit Programme will reduce the number of individual LA audits in this area.	TBC	-15	15
Direct Payments	In support of priorities	Defer	New policy and process in place. Will audit this area in 2024/25 to allow controls to embed.	High	-10	10
Counter fraud audit of Blue Badges	In support of priorities	Defer	Given IA involvement with the enforcement team to get this back on track, it is	Medium	-5	5

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Audit Review	Corporate Priority	Status	Risk Assessment	Risk Priority	2023/24 Plan	2024/25 Plan
			agreed to defer the audit to 2024-25.			
Recovery and restoration of information systems	In support of all priorities	Defer	Given IA involvement with two other audits with the same ICT team, it was agreed to defer the audit to 2024-25	High	-10	-10