STOCKPORT
METROPOLITAN BOROUGH COUNCIL

2024-25

Internal Audit Progress
Report 2

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Distribution: Corporate Leadership Team

Audit Committee

Date: 20th November 2024

1   Introduction and Background

1.1   The report sets out the progress made in the period 27th June 2024 to 25th October 2024 against the 2023-24 and 2024-25 audit plan.

2   Status of Internal Audit Work

2.1   The table below shows the cumulative number of internal audit reviews completed (including schools), in progress with respect to high and medium priority risk based audit work during the period from 26th June 2024 to 25th October 2024. This includes

Audit Plan Year	Audit Status	No. of Reviews
2023/24	Audits completed	19
	Audits at Draft Report stage	4
2024/25	Completed	3
	Audits at Draft Report stage	3
	Fieldwork	6
	Planning	3

3   Outcomes from Final Reports

3.1   The detailed outcomes from each finalised audit since 26th June 2024 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 (NFI) and 5 days for one proactive review.

Investigations

4.2   The following investigations have been undertaken in the period:

Area	Status
DWP Investigation	Investigation undertaken into potential unauthorised access to data held on Searchlight (DWP system).

5.   Risk Management Arrangements

5.1   The service continues to develop a proportionate approach to documenting and monitoring risks within Directorates/services. A range of improvements outlined below are aimed at further embedding processes:

- In conjunction with the Head of Internal Audit, Risk Manager and ICT colleagues, a risk focused workshop for Audit Committee members on the key area of cyber risk was delivered on 11th September 2024.

- Introduction of an audit recommendations tracker initially to the Place Director. Quarterly meetings planned to discussed progress on all audits in this area along with a discussion on specific directorate risks.   The aim is to rollout this process to all directorates from April 2025.

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
Highways Capital/ Highways Improvement Programme	Attendance at Boards and risk management advice.	Ongoing
A34 MRN	The Risk Manager attends the Programme Board for the delivery of the major scheme on the A34.	Ongoing
Capital Board	Attendance at the corporate Capital Board.	Ongoing
Workforce Development Group	Ongoing attendance at Group meetings and advisory role in developing strategic objectives including the One People Plan and associated policies.	Ongoing
Academy Steering Group	Lead role with Finance colleagues in developing and delivering a strategy around key service delivery to academies.	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.

| Project	Advisory Work	Status
Adults Transformation	Attendance at Board and support for the managing of risks around the programme.	Ongoing
CHC, FNC & S117 Review	Participation in small working group to provide advice around improving data quality and accuracy in LAS and ContrOCC systems.	Ongoing
Financial Procedures Rules	Participation in small working group to review the Financial Procedures Rules with a view to updating this to ensure it is fit for purpose.	Ongoing
Schools RAAC review	We undertook a review of project controls around the RAAC risks and inspections and recommended control improvements for future work on this area.	Completed
Cipfa Standards and Code – Internal Audit – working group	Participation in a small working group with three HoIA colleagues to develop an efficient process to demonstrate compliance with the new standards and code.	Ongoing

7   Schools and Other Work

7.1   Appendix C summarises the work done in this period to complete the 2024-25 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 26th June 2024. These include advice and ad-hoc audit work, risk management consultancy work, compliance work / grant claims and continuous auditing exercises.

8   National Fraud Initiative Update

8.1   The National Fraud Initiative (NFI) matches data to help in the prevention and detection of fraud. The NFI provides multiple solutions, ranging from real time point-of-application fraud prevention checks, through to the national batch data matching exercise which helps those that take part detect active fraud cases within systems. Data for the NFI is provided by over 1,1001 participating organisations from the public and private sectors, including local authorities, government departments, private registered providers of social housing and pension schemes. The NFI works with public audit agencies in all parts of the UK.

8.2   Data matching involves comparing sets of data electronically, such as the payroll or benefit records of a body, against other records held by the same or another body, to see to what extent they match. This data is usually comprised of personal information. The NFI data matching identifies inconsistencies that require further investigation and allows potentially fraudulent claims and payments to be identified. Participating organisations like Stockport MBC receive the resulting data matches for consideration and investigation where appropriate. No assumption can be made as to whether there is fraud, error or another explanation for those matches until an investigation process is

completed, and an organisation can then take the appropriate action. This may be to prosecute cases of fraud, recover overpayments, correct underpayments and update records as appropriate. There is also an opportunity for participants to use data matches to identify risks and weaknesses within systems and review controls.

8.3 The NFI is conducted under the Local Audit and Accountability Act 2014. This allows the Secretary of State or the Minister for the Cabinet Office to require certain public sector bodies to provide data for NFI processing on a mandatory basis for the prevention and detection of fraud. In addition, certain bodies can also provide data for matching on a voluntary basis.
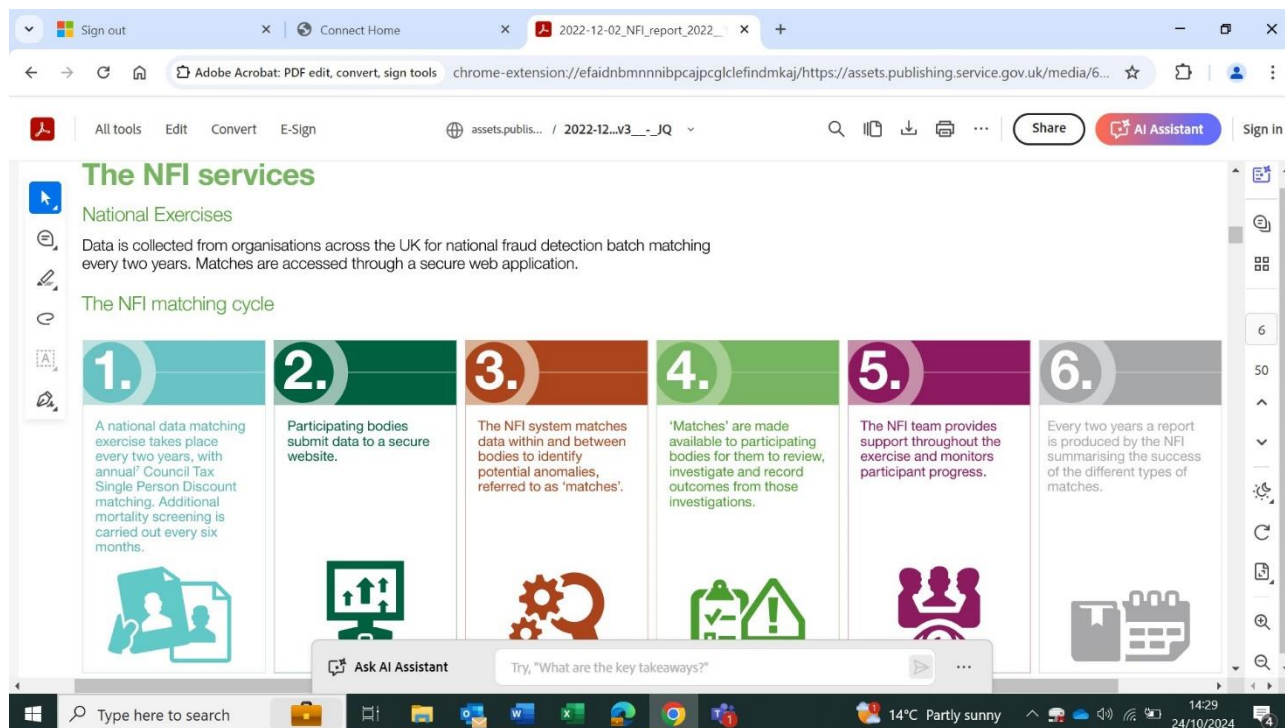
8.4 The Council is required by this legislation to provide set data every two years to the Cabinet Office. The subsequently returned matched data identifies anomalies which require further review. Internal Audit is the main contact for this important exercise and our role is to:

- initially co-ordinate the submission of data to the Cabinet Office,
- oversee and support the overall review process,
- establish the level of further review based on risk, and
- provide training where required to individual services.

8.5 During 2022-2024, all local Authorities were required to provide the following data sets:

- Creditors History.
- Creditors Standing Data.
- Payroll.
- Pensions Gratuities.
- Council Tax Reduction Scheme.
- Council Tax (Annually).
- Housing Tenants.
- Right to Buy.

- Housing Waiting list.
- Taxi Drivers.
- Electoral register (Annually).

8.6   Other bodies including NHS, Police, Amberhill (Police intelligence), Fire, Rescue Services, Waste Authorities, Passenger Transport Executive, HMRC, DWP, Blue Badge system suppliers, Student Loans Company and LA's Pension bodies also provide data, along with social housing bodies on a voluntary basis. Additional data that is provided from these bodies include:

- Housing Benefits Claims.
- Blue Badge Parking Permits.
- Pensions.
- State Benefits.
- VAT data.
- Directors information.
- Savings/property data.
- Housing Benefit data.
- Sources of identify theft (Amberhill).

8.7   The data is submitted to Cabinet Officer in October each year and is returned at the end of January the following year. The 2022-24 data matching process resulted in 7,172 matches, across 102 different reports. The results were further risk assessed based on the quality of the match and key risk areas, which reduced the number of the data matches to 2,198. The table below shows the breakdown of these data matches.

Fraud Risk Area	High Risk	Medium Risk	Low Risk	Nil Risk	Total
Council Tax Reduction Scheme	241	59	412	64	776
Waiting List	67	339	2	1	409
Housing Benefit Claimants	13	21	30	4	68
Pensions	12	0	0	0	12
Right to Buy	12	6	2	2	22
Housing Tenants	11	94	153	53	311
Blue Badge Parking Permit	8	44	518	0	570
Payroll	4	15	8	2	29
Taxi Drivers	1	0	0	0	1
TOTAL	369	578	1125	126	2198

8.8   The process risk rating is based on a number of key factors including unique identifiers such as national insurance numbers, telephone numbers, full address, name and date of birth.   Therefore:

- High risk matched data is more likely to have unique identifiers coupled with a higher number of the good matches.
- Medium risk matches are not going to have unique identifiers and a lower number of good matches.

- Low risk matches are not going to have unique identifiers and few good matches.

The process used a percentage score, based on the above:

Risk	Range
High	100% - 50%
Medium	50% - 15%
Low	1% - 15%
Nil Risk	0% - 1%

8.9 The council is currently collating and verifying data for the next round of NFI matches, which will be returned to us in January 2025.

Audit Approach

8.10 As outlined above, only high risks matches were initially investigated by internal audit and service colleagues. If high risk matches resulted in positive outcomes, we would move on to the medium matches.

Outcomes of our review of High Risk Data matches

Fraud Risk Areas	Outcomes
Council Tax Reduction Scheme, Waiting List, Housing Benefit Claimants, Right To Buy, Blue Badge Parking Permit	Further checks were undertaken on all high-risk matches in these areas. Discussions with key services identified that the council was already aware of the majority of these and had taken the appropriate action to address anomalies. Furthermore, the remaining cases were found to have been highlighted due to timing issues within processes. It should be noted that with respect to: • **Housing waiting lists**. The NFI matches would be reviewed against the list, along with data held, to make a decision to remove from the list if assessed as relevant. • **Blue Badge Parking Permits**. All badge holder status will be changed, so that no new badges will be issued or applied for. Due to the volume of badges that get cancelled during the three years all badges are live, they do not actively seek the return of the badges, but parking enforcement will review the status, which will be managed through the enforcement route.
Payroll (teacher's redundancy and discretionary payments)	Low value overpayment identified to an individual who had subsequently deceased.
Payroll	Additional checks were required to examine three individual cases. Three casual employees at SMBC were identified as also working for other organisations. SMBC colleagues have confirmed the casual status as being accurate so no risk to SMBC.
	Additional work was required to review the high-risk cases in this category. In all cases no instance of fraud was determined.

Taxi Drivers	However, one data match issue was identified because although the name matched a different date of birth was evident. Our review of the official documents provided, concluded that this entry was an error rather than an intended fraud. Records were therefore updated.

8.11   We did not identify any additional evidence of fraud or wrongdoing from the review of the high-risk data matches. Therefore, no further work was undertaken on the remaining medium or low risk data matches.

Other Outcomes

8.12   The following provides the outcomes that have been identified in recent exercises:

- A failure to declare ownership of a property, resulting in the avoidance of financial contributions towards adult social care services. As a result of the NFI data matching exercise, this was identified and a charge has subsequently been put on the property for over £30,000, which will be recovered upon the sale thereof.

- A potential employment fraud identified at SMBC and another nearby local authority. Employment terminated by SMBC. Case investigated by other LA HR section as lead response.

- The data matches for Blue Badge Permits ensure that the blue badge system is updated with the statues of persons with blue badges who are now deceased. This will enable parking enforcement to identify when a badge is being used fraudulently, allowing appropriate action to be taken.

- Single-person discount matches may result in the discount being removed, increasing liability for the Council, until the applicant can prove they continue to meet the criteria. This check compliments the regular exercises already undertaken by colleagues in this area. The outcomes of these checks are highlighted in the Annual Fraud Report.

    CIVICA SPD checks for 2023/2024.

    - Queried and review letters sent 849
    - Reminder Letters 579
    - Verified 695
    - SPD's removed 153
    - Value £56,983.70
    - % of Cases Cancelled 28.78%

- Where Council records are out of date or incorrect, they can be updated or amended ensuring compliance with Data Protection principles.

9   Implementation of Recommendations

9.1   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.

9.2   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 26th June 2024 is shown below.

By Recommendation Grade	B/Fwd (Adj)	New	Closed	C/Fwd
High	16	14	0	30
Medium	40	18	(2)	56
Low	17	2	0	19
Total	73	34	(2)	105

9.3 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. An updated position statement is shown below.

Review	Update
Legal – Norwell bundling	The service has undertaken significant action to mitigate the risks of a repeat breach in this area including the recruitment of Legal Assistants to better check bundled court documents and an improved IT system. **ONGOING**
Debtors	We are currently working with the Group Accountant, in the Transactional Finance team to address some of the issues around managing debt information. **ONGOING**
Payroll control account reconciliations	Payroll has met with Finance and some work is taking place on those accounts identified as high risk priority. Further reconciliation meetings are taking place within the payroll team to progress this. **ONGOING**

9.4 We issued a limited opinion on Household Support Funds and Trading Standards and will report on progress on this in the next Audit Committee meeting.

10 Performance Indicators

10.1 The table below sets out the performance of the Internal Audit team from 1st April 2024 to 25th October 2024.

Performance Indicator	2023/24 Target	Forecast to 25th October	Actual to 25th October 2024
Audit plan completed by year end	90%	52.5%	49%
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%	24%

11 Bi-Annual Risk Assessment of the 2024-25 Audit Plan

11.1 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 2025.   This is undertaken bi-annually to ensure that the plan contains an up to date assessment of the current risk environment.

11.2 The original Internal Audit Plan 2024/25 included 820 audit days and 725 days audit resources, a shortfall of 95 days resources. Since April 2024, management requests have been made of the Internal Audit team to undertake additional audit assurance and consultancy support work, outside of those areas highlighted in the audit plan.   This, combined with additional investment and training of the team (Audit Manager completing an ICT qualification and Senior Auditors involvement in supervising and training a new auditor), has resulted in further pressures to complete the audit plan.

11.3 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.

11.4 As a result of the risk assessment several audit reviews 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 2025-26 audit planning process. (See Appendix E for the full risk assessment of the audits).

11.5 The re-assessment of the audit plan has taken into account the reduced audit resources. The revised 2024-25 plan now requires 620 audit days to deliver and 615 audit days are available, resulting in a shortfall of 5 days resources. This will be kept under review between now and the end of March 2025 and the priority is the completion of the revised plan.

11.6 The risk assessment and realignment of the Internal Audit Plan 2024/25 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 including Audit Committee members.

APPENDIX A

STATUS OF APPROVED INTERNAL AUDIT PLAN

This table below reports the status of the remaining audit work from the 2023/24 audit plan and the progress in commencing audit work from the 2024/25 audit plan

Audit Plan	Review	Status
2023-24	Household support funds	Completed
2023-24	Complaints – lessons learnt	Completed
2023-24	Pest control / hygiene action	Completed
2023-24	Trading standards	Completed
2023-24	Creditors and Purchasing Cards	Completed
2024-25	Supporting Families	Completed
2024-25	Modern Slavery	Completed
2022-23	Flood Prevention Management	Completed
2024-25	Communication & Engagement Plan with respect to Cybersecurity	Completed
2023-24	Data Quality	Draft report issued
2023-24	SharePoint / Office 365	Draft report issued
2023-24	Information governance	Draft report issued
2023-24	ASC – improvements in quality and performance – waiting lists	Draft report issued
2024-25	Venue management	Draft report issued
2024-25	ASC – VFM Commissioning	Draft report stage
2024-25	Financial Resilience	Draft report stage
2024-25	Arboricultural services (tree management)	Fieldwork

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Audit Plan	Review	Status
2024-25	Bailiffs contract	Fieldwork
2024-25	Car parking income	Fieldwork
2024-25	School absence management & exclusions	Fieldwork
2024-25	DOLS – process for undertaking assessments on LAS	Fieldwork
2024-25	Continuing health care data matching	Fieldwork
2024-25	Complex safeguarding including missing children	Planning
2024-25	Artificial Intelligence	Planning
2024-25	DWP Searchlight access rights (unplanned)	Planning
2024-25	STAR Value for Money	Planning

<div align="right">**APPENDIX B**</div>

OUTCOMES FROM FINAL AUDIT REPORTS
(Schools are reported in Appendix C)

Review	Overall Opinion	Analysis of Recommendations		Summary of Findings
Household support funds	Limited	High	2	DWP provides grants to the Council for them to support the most vulnerable households across with borough with the rising cost of living. The Council works with a number of partners who assess and award financial support to those people and households in need. When dealing with the distribution of grants in the form of cash/vouchers to vulnerable residents it is evident that there is an increased inherent risk of fraudulent claims.
		Medium	0	
		Low	0	A member of staff within the team responsible for administering the financial support scheme identified an attempted fraudulent action by an individual and asked for an independent review of their processes.
				Our review identified weaknesses in the processes for capturing key data and the different ways the partners worked on the different elements of the Household Support Fund. This meant processes to identify potential fraudulent claims were not as robust as it should be. Support has been provided as part of guidance notes and an action plan is in place to strengthen processes.
Complaints – lessons learnt	Moderate	High	0	Our review identified that existing complaints procedures stipulate that lessons learnt from complaints are required to be recorded with action or service improvement plans. We confirmed this process operates well within Adult and Children Social Care. This is not as robust for other services and an action plan has been agreed to roll out training to these services.
		Medium	1	
		Low	0	
Pest control / hygiene action	Moderate	High	1	Following the risk review undertaken in March 2023, we undertook an audit of the arrangements for ensuring compliance with health and safety of employees and customers, commercial operations, customer feedback, financial forecasting, and risk mitigation measures.
		Medium	4	
		Low	1	

APPENDIX B

Review	Overall Opinion	Analysis of Recommendations		Summary of Findings
				Overall, the service does appear to be improving, but there are still a number of areas, particularly within commercial operations and financial forecasting, where processes and controls can be strengthened further.
Trading standards	Limited	High Medium Low	3 1 0	Our review confirmed that the Trading Standards team is under pressure to deliver statutory services against falling resource levels and difficulties in recruiting suitably qualified individuals to the team. Action is being taken to review how it manages the risks around certain elements of their workload to a more productive efficient approach to ensure its statutory workloads are delivered. An action plan has been agreed and in place to address the long term and emerging workforce risks.
Creditors and Purchasing Cards	Moderate	High Medium Low	1 3 0	Our review confirmed the procedures for raising and authorisation of purchase orders, checking goods received, and invoice matching are satisfactory. However we made a recommendation to strengthen the auto goods receipting process to ensure this operates to the agreed threshold. Timeliness of payments is currently an issue and an action plan has been agreed to establish a proactive process to address the outstanding purchase orders. Procedures over the issue, use and reconciliation of purchasing cards issued to budget holders across the council is satisfactory in the main. However we identified one case of an inappropriate purchase being made. Finance is strengthening policy documents and communications with budget holders to emphasise the legitimate use of such purchasing cards.
Supporting Families	Moderate	High Medium	0 3	Our work reviewed the referral/engagement process, the assessment and planning process, performance monitoring and effectiveness of its working arrangements with partner organisations. We concluded that there are robust measures in place to ensure families eligible for SF funding are identified within the case management system (Liquid Logic) and that all referrals to MASSH were appropriately triaged. However, there have

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Review	Overall Opinion	Analysis of Recommendations		Summary of Findings
		Low	3	been underperformance in achieving the SF targets which were more challenging, however, the Council performed better than the national average. Work is underway to understand the reasons and initial investigations indicate that some training may be required, particular for those from partner agencies. A number of recommendations have been made and an action plan has been agreed.
Modern Slavery	Moderate	High	0	The review identified areas of good practice and joint working within the Council and with partners. The review provided moderate assurance on the control environment. Recommendations for improvement included: • Creation of a council wide risk assessment for modern slavery; • STAR development of a toolkit on how to respond when modern slavery is identified either within the supply chain, or within an establishment in the borough, for example, a care home. • Development of standard operating procedures for reporting concerns relating to modern slavery for use across the council • Consideration of more detailed training for certain areas of operations.
		Medium	4	
		Low	2	
Flood Risk Management	Moderate	High	1	Our review was scoped to examine at a high level the policies and protocols in place to ensure our key legal obligations were being met and responsibilities were clear. We made recommendations that the flood risk management strategy needs to be refreshed, publications and guidance for the public need to be updated via the Council's website and protocols could be strengthened around enforcement and following up statutory flood reports.
		Medium	4	
		Low	1	
Communication & Engagement Plan with respect to Cybersecurity	Moderate	High	0	We undertook a review of the IT Communication and Engagement Plan to assess the effectiveness in raising awareness around information and cyber security amongst Council employees and Members.
		Medium	2	

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Review	Overall Opinion	Analysis of Recommendations		Summary of Findings
		Low	2	The Plan is regularly updated based on risks and emerging incidents and threats. However, there is scope for improving the focus of the Plan with respect to clear objectives, following feedback from the SIRO Board and engagement with Senior Leadership Teams, in advance of key cyber security communications across the Council. A number of methods to raise awareness are in place via training courses and communication channels. There is no information to collect data on engagement for any cybersecurity communications and therefore measure the effectiveness of the Plan. A new high level cybersecurity training plan with 12 months action plan is in place and liaison with the communications team is in force to improve communications with all colleagues, along with planned use of service desk statistics to collate data in the future.

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 2024.

Year	School	Status	Opinion
2024-25	Freshfield Nursery School	Completed	Substantial
2024-25	Vale View Primary School	Completed	Moderate
2024-25	Norris Bank Primary School	Completed	Moderate
2023-24	St Johns Primary	Completed	Limited
2024-25	Cheadle RC Infant School	Draft report issued	-
2024-25	All Saints (Marple) school	Draft report issued	-
2024-25	St Phillips R C School	Draft report stage	-
2024-25	Abingdon School	Site visit undertaken	-
2024-25	Outwood Primary school	Site visit booked for November 2024	-
2024-25	Heaton School	Site visit booked for February 2025	-

APPENDIX C

AUDIT OF ACADEMIES

Academic Year	Academy	Status / Outcome
2023-24	Hursthead Junior School (The Kirkstead Education Trust)	Summer term report completed Annual audit report completed
2023-24	Mellor Primary School (The Honeycomb Trust)	Spring & summer term combined report completed Annual audit report completed

APPENDIX D

OTHER WORK

Type of Other Work	Status / Outcome
Ad-hoc advice	Provided advice to a school on how to set up and maintain a risk register
Ad-hoc advice	Provided advice to a school on how to maintain a float for school fair in absence of petty cash floats
Ad-hoc advice	Provided advice to a school on crowdfunding procedures
Data Matching	Data matching exercise of electoral rolls to empty property list in Civica
Consultancy	Training and support on cyber risks and controls with School Business Managers
Certification	GMCA Highways Maintenance Funding grant audit

APPENDIX E

KEY:	DESCRIPTION
	In progress, Draft Report or Completed 24/25 Audit Plan
	Unplanned and additional audit reviews to include in 24/25 Audit Plan
	Reviews from 2024/25 Audit Plan to complete
	Reviews removed from 24/25 Audit Plan or deferred to 2025-26 risk assessment planning

Audit Review	Corporate Priority	Status	Risk Assessment	Risk Priority	2024/25 Plan	2025/26 Plan
All Ages - Supporting Families Programme	4 - Delivering for those who need it the most	Completed	-	Medium	-	-
Modern Slavery	6 - Working with others	Completed	-	Medium	-	-
Venue management	11 - In support of corporate priorities	Draft report issued	-	Medium	-	-
Communication and Engagement Plan with respect to information / cyber security	7 - Radically Digital Stockport	Draft report issued	-	High	-	-
Flood prevention management	10 - Climate Action	Draft report issued	-	High	-	-
ASC improvements in quality & performance - waiting lists	4 - Delivering for those who need it the most	Draft report issued	-	High	-	-
Data quality	7 - Radically Digital Stockport	Draft report issued	-	High	-	-
Information governance risks	7 - Radically Digital Stockport	Draft report issued	-	High	-	-
Sharepoint / Office 365	7 - Radically Digital Stockport	Draft report issued	-	High	-	-
Financial Resilience	8 - Delivering change and spending wisely	Draft report in preparation	-	High	-	-
Adults - VFM commissioning	4 - Delivering for those who need it the most	Draft report in preparation	-	High	-	-
School absence management	2 - Education work and skills	Fieldwork	-	High	-	-
Arboriculture services (tree management)	3 - Wellbeing in neighbourhoods	Fieldwork	-	High	-	-

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Audit Review	Corporate Priority	Status	Risk Assessment	Risk Priority	2024/25 Plan	2025/26 Plan
Adults - DOLS –process for undertaking assessments on LAS	4 - Delivering for those who need it the most	Fieldwork	-	High	-	-
Continuing health care data matching	11 - In support of corporate priorities	Fieldwork	-	Medium	-	-
Bailiff's contract	11 - In support of corporate priorities	Fieldwork	-	Low	-	-
CYP - Complex safeguarding including Missing Children	4 - Delivering for those who need it the most	Planning	-	High	-	-
Rental collection (I & D Key Properties)	8 - Delivering change and spending wisely	Planning	-	High	-	-
Car parking income	8 - Delivering change and spending wisely	Planning	-	Medium	-	-
Artificial Intelligence	7 - Radically Digital Stockport	Planning	-	High	-	-
STAR VFM	6 - Working with others	Fieldwork		High	15	-
DWP Searchlight Access rights	11 - In support of corporate priorities	Planning		High	10	-
Post 16 commissioning processes	4 - Delivering for those who need it the most	Not yet started		High	15	-
Cemeteries and Crematorium Operations	3 - Wellbeing in neighbourhoods	Planning	-	High	-	-
SEND Transport	8 - Delivering change and spending wisely	Not yet started		High	-	
STAR Procurement – Real Living Wage Arrangements	8 - Delivering change and spending wisely	Not yet started	-	Low	-	
Adults - Care Act compliance – Case recording	4 - Delivering for those who need it the most	Not yet started	-	High	-	-
Adults - Hospital Discharge Data & post hospital short term pathways	4 - Delivering for those who need it the most	Not yet started	-	Medium	-	-

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Audit Review	Corporate Priority	Status	Risk Assessment	Risk Priority	2024/25 Plan	2025/26 Plan
All Ages - Homelessness	4 - Delivering for those who need it the most	Not yet started	-	High	-	-
Counter fraud audit of Blue Badges	11 - In support of corporate priorities	Not yet started	-	Medium	-	-
Recovery and Restoration of information systems	7 - Radically Digital Stockport	Not yet started	-	High	-	-
Health and Safety (compliance/corporate responsibilities)	5 - Workforce	Not yet started	-	Medium	-	-
Core financial systems	11 - In support of corporate priorities	Not yet started	-	Medium	-	-
External grants	11 - In support of corporate priorities	Not yet started	-	Low	-	-
EHCP Governance	4 - Delivering for those who need it the most	Defer	Change in management structures and new processes in development, agreed to delay audit	High	-15	15
Adults - Direct Payments	4 - Delivering for those who need it the most	Defer	New policy and processes evolving	Medium	-15	15
CYP - Complex needs pathways for funding	4 - Delivering for those who need it the most	Defer	This is a new process that has recently been established after delays. It was agreed with management to allow arrangements to be fully embedded	High	-15	15
Digital Strategy (incl Automation and Self Service)	7 - Radically Digital Stockport	Defer	In agreement with client management this will be delayed to allow arrangements to be fully embedded	High	-20	20

APPENDIX E

Audit Review	Corporate Priority	Status	Risk Assessment	Risk Priority	2024/25 Plan	2025/26 Plan
Development planning services	3 - Wellbeing in neighbourhoods	Defer	New system being implemented, agreed with management to delay audit	Medium	-15	15
Performance Management	11 - In support of corporate priorities	Defer	New arrangements being established, agreed with management to delay audit	High	-20	20
Management of Council buildings	11 - In support of corporate priorities	Defer	Recent RAAC audit issued - agreed to defer	High	-20	20
Charging and Debt in Adult Social Care	8 - Delivering change and spending wisely	Defer	Low priority review, so deferred	Low	-20	20
Terrorism Management	6 - Working with others	Defer	The introduction of Martyn's Law has been delayed by government, so it was agreed with management to put this on hold	Low	-10	10
Community programmes (neighbourhood initiatives, warm spaces, refuge & migrant programmes)	3 - Wellbeing in neighbourhoods	Defer	Changes in management structures meant the work is still forming so management request this be delayed	Medium	-15	15
Commercial rental income collection	8 - Delivering change and spending wisely	Defer	New system being implemented so agreed with management to delay the audit	High	-10	10
Cybersecurity readiness review	7 - Radically Digital Stockport	Defer	A gap analysis has been provided by an external assessor so the planned support from Salford Computer Audit is no longer required	High	-10	10

APPENDIX E

Audit Review	Corporate Priority	Status	Risk Assessment	Risk Priority	2024/25 Plan	2025/26 Plan
Contract management arrangements (Procurement Act 23)	6 - Working with others	Defer	New policy and processes in development, agreed to defer	Medium	-15	15
Expanded Childcare Policy	4 - Delivering for those who need it the most	Defer	New policy and processes evolving	Medium	-15	15
IT/ Technology in Libraries	7 - Radically Digital Stockport	Defer	Low priority review, so deferred	Low	-15	15
Mobile device management	7 - Radically Digital Stockport	Defer	Significant number of audit reviews taken place within service, so agreed with management to defer	Medium	-10	10