



Date of Meeting	23 <sup>rd</sup> September 2020
Portfolio	Cabinet Member for Resources
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Public/Private Document	Public

## Internal Audit Quarter 1 Report 2020/21

### Executive Summary

- 1.1 This report summarises the work of the Internal Audit team during the first quarter of 2020/21. Internal Audit was able to provide either substantial or adequate assurance over the effectiveness of risk management in all the audits completed during the period.
- 1.2 With regard to Key Decision processes across the Council which had been given a limited assurance audit opinion in 2019/20 due to the level of non-compliance, a further review in 2020/21 confirmed no further issues have arisen and significant progress is being made towards the completion of an agreed action plan.
- 1.3 Internal Audit has completed 17% of the agreed Audit Plan which is slightly behind target. This is due to the significant amount of unplanned time absorbed as a result of Internal Audit's response to issues arising from the pandemic. Given the circumstances this was considered the most appropriate and effective use of some of our resources to support various new initiatives necessary to support the Borough. Input to these initiatives has significantly reduced in quarter 2 and more time is therefore now being directed towards the Plan. As such it is still anticipated that the Audit Plan will be completed by 31 March 2021 but this situation will be subject to constant review and Members updated accordingly
- 1.4 Throughout the first quarter, the Counter Fraud Team have mainly been dealing with fraud work related to COVID-19, including allegations of fraud arising from the pandemic. Some of these frauds have implications on a much wider scale and the Team has been liaising with other Authorities and organisations in this regard. An amount of £75k has already been recovered as a result of these efforts.

### Recommendation

2. This report is for the information of the Members to confirm the level of assurance provided through Internal Audit work of the management of risk.

## Reason for Recommendation

3. This report is to enable the Audit and Governance Committee, in accordance with their work programme and overall responsibility for governance, to scrutinise Internal Audit coverage during the first quarter of 2020/21 on all Services within the Council. The work of RBC Internal Audit is governed by the UK Public Sector Internal Audit Standards.

## Key Points for Consideration

### 4. Risk Based Audit Approach

- 4.1 Internal Audit is responsible for providing an annual opinion on the internal control environment, risk management and governance processes for the Council as a whole, as set out within the Internal Audit Charter. A risk based approach is taken within individual audit reviews, embracing operational and management controls and the wider business risks. This allows an opinion to be expressed on risk identification and exposure and the adequacy of systems in place to manage those risks.
- 4.2 In each Internal Audit report Internal Audit provides a clear audit assurance opinion on how effectively risks are being managed in the area under review. These opinions are as follows:

Assurance Opinion	Explanation
Limited	A number of key risks are not managed effectively. The control systems in operation are in need of significant improvement.
Adequate	The control systems in operation are generally sound. However, opportunities exist to improve the management of some risks.
Substantial	There is a sound system of control in operation to manage risks effectively.

- 4.3 In terms of the Internal Audit follow up process to provide Members with the assurance that agreed recommendations have been implemented on a timely basis, any 'red' reports on which we can provide only limited assurance will be highlighted within section 6 of this report. These will be subject to specific discussion and challenge by Members with senior officers from the relevant Service. Thereafter, Internal Audit will perform a formal follow up audit within a six month period or sooner if the due date for completing the agreed actions is earlier and report back to the Audit and Governance Committee with our findings.
- 4.4 In terms of any 'adequate' or 'substantial' assurance opinions, all high and medium priority actions will be followed up by Internal Audit to confirm completion once the due dates have passed. Any delays in implementation will be reported to the Committee for further consideration. If some of the

recommendations have not yet been actioned, Internal Audit will request reasons for the delay and confirmation of a revised date by which the action should be completed.

- 4.5 The current status of the implementation of audit recommendations as confirmed by formal follow up audits is highlighted within Appendix B and any key issues will be highlighted to the Members. Whilst in some cases implementation has not been achieved by the originally agreed dates, Internal Audit has received reasonable explanations to support the delays incurred and will continue to monitor progress through to the revised dates proposed by management.
- 4.6 Draft reports are issued to management with the requirement that formal responses to recommendations raised are received within one month of the issue date. Internal Audit actively follows up with management via an escalation process to ensure that the reports and actions are agreed in a timely manner. At present, there are no draft reports where responses are still outstanding beyond the agreed period.

## **5 Planned Work Completed During Quarter One**

- 5.1 Appendix A contains the details of planned audit reviews completed during quarter one which had an 'adequate' or 'substantial' assurance opinion. Key areas for improvement are summarised for each audit with a specific focus on any agreed actions designated as high priority.

## **6 Audit Reviews with 'Limited' assurance opinions and Follow Up Audits**

### **Key Decisions and Exemptions from Contract Procedure Rules Follow Up**

*(Director – Adult Social Care and Director - Resources)*

- 6.1 In quarter 4 of 2019/20, Internal Audit performed an audit to provide assurance that Council policies and procedures are being complied with in respect of contract exemptions and that the Key Decision Framework is being adhered to. The audit focused on a sample of exemptions, modifications and Project Initiation Documents initially within Adult Care and subsequently across all service areas.
- 6.2 The results of the audit concluded that there was a significant value of expenditure across various service areas which did not comply with statutory regulations and the Council's Constitution in relation to the Key Decisions process. This area of non-compliance is focused on access to information for Councillors and members of the public in relation to such Key Decisions. This therefore leads to an impairment of overall transparency of the proposed procurement process to Councillors and inhibits the potential for challenge or call in through the scrutiny process. However the audit did confirm that no significant issues were identified in relation to other elements of key governance processes within the procurement processes reviewed by Internal Audit. This matter was

discussed at the Audit and Governance Committee meeting on 23 June 2020.

6.3 In order to address the issues identified, management developed a comprehensive action plan containing measures which will not only resolve the issues within Adult Care but will also have a wider corporate impact to ensure governance processes are further supported and enhanced in all Directorates going forward. The actions agreed included:

- The development of annual procurement plans, to be reported as Key Decisions, within each Directorate;
- All procurement documentation produced by STAR to be reviewed to ensure that governance arrangements are properly considered and supported by relevant documentation;
- Reviewing and refreshing Key Decision guidance and training currently available to officers;
- Ensuring all documents submitted in support of procurements comply with all policies, guidance and statute and are supported with appropriate documentation which confirms authority to procure;
- Ensuring appropriate challenge is made to all submissions by officers within Finance, Legal and STAR; and
- Reviewing the definition of what constitutes a Key Decision as set out within the Constitution to ensure the criteria aligns with the current requirements of Members and senior management.

6.4 A follow up review by Internal Audit in quarter one confirmed that changes to the Constitution have now been actioned, documentation has been updated by STAR and a robust gatekeeping process has been established to mitigate against the risk of non-compliance. In this regard, an audit of significant expenditure since April 2020 confirmed no further issues of non-compliance. Furthermore significant progress is being made with the development and monitoring of procurement plans and sub-delegation processes, and also in the facilitated training of officers. Internal Audit will continue to monitor progress to ensure timely completion, providing updates to Members as considered appropriate.

6.5 The current status of all other follow up audits is summarised in Appendix B.

## 7 **Unplanned work**

### 7.1 **COVID-19 payments for adult social care providers**

All residential care home and home care providers within the Borough were given a cash injection to help them with unexpected costs and expenditure in relation to the Covid-19 pandemic. Provider are required to submit monthly pro-formas detailing expenditure incurred.

Internal Audit provided resource to support the evaluation of these claims including the following:

- Validating pro-formas to ensure that expenditure is valid;
- Ensuring that expenditure is supported by appropriate evidence i.e.

- invoices, payroll data etc;
- Liaising directly with providers to ensure that, if not initially provided, adequate evidence is provided and queries resolved; and
- Reporting to the weekly Panel on the progress of verification and validated expenditure. The Panel then authorises acceptable expenditure or request further evidence or explanation.

7.2 A number of other unplanned audits were in progress in quarter one but have not yet been completed. The outcomes of these audits will be reported to Members once the work has been concluded.

## **8 Counter Fraud Team**

8.1 A summary of the work completed by the Counter Fraud Team from April to June 2020 is set out below.

### Performance

8.2 A total of 166 fraud referrals were received in the first quarter of this financial year, compared to 134 from the same period in 2019/20. The main sources of these referrals came from the National Fraud Initiative (NFI), the Partnership Enforcement Team, anonymous information and RBC employees. A significant number of these do not progress to formal investigation by the Team as they are either passed to the DWP or closed due to apparent malicious intent or the fact that there is not enough information to progress the matter.

### COVID-19 Fraud

8.3 Throughout the first quarter the Counter Fraud Team have mainly been dealing with fraud work related to COVID-19, including allegations of fraud arising from the pandemic. The Counter Fraud Team received 40 allegations of COVID-19 business grant fraud in the first quarter, all of which are being investigated. Some of these frauds have implications on a much wider scale and the Team has been liaising with other Authorities and organisations in this regard. An amount of £75k has already been recovered as a result of these efforts.

8.4 In April 2020, the Counter Fraud Team embarked on a media campaign to raise awareness of fraud and to ensure RBC staff and the general public were aware of where to report allegations of fraud. Fraud advice has also been provided to those services dealing with the business grants.

8.5 In addition to this, the Counter Fraud Team have been conducting data matching exercises to check the information provided by business grant recipients. This has included using a Cabinet Office tool, Spotlight, and has involved checking over 3,000 businesses.

### National Fraud Initiative (NFI)

- 8.6 The Counter Fraud Team is one of several sections within the Council that have an important role to play in checking data matches that are received from the NFI.
- 8.7 The Team have been checking the data received in the 2018/19 NFI Single Person Discount, Council Tax matches. To date over 490 matches have been checked and over £28,000 of income has been generated from cancelled single person discounts.
- 8.8 The NFI Housing Benefit and Council Tax Support work from 2018/19 is ongoing. The high risk matches have been checked and we currently have 19 open investigations. We are also waiting for information from other local authorities on 3 matches. To date, the Counter Fraud Team have found over £20,000 in overpayments from these NFI matches.
- 8.9 New HMRC data has been provided by NFI. A sample of the Council Tax, Housing Benefit and Council Tax Support matches have been checked but the data was found to be dated and therefore not relevant to the live benefit and Council Tax accounts. Feedback has been sent to NFI.
- 8.10 The next NFI data match will take place in October 2020.

### Partnership Enforcement Team (PET)

- 8.11 The Counter Fraud Team not only investigates cases of fraud, but also provides a wealth of advice across the Council to services and to external bodies including immigration and the police. Replies have been made to over 130 Data Protection Requests from April 2020 to June 2020, not including the work that is completed in the PET.
- 8.12 Referrals from different teams are brought to the PET weekly meeting each Monday to discuss and work on together. A combination of intelligence, skills and powers from the different enforcement agencies are used to prevent and detect fraud within the Borough. Currently the following cross-agency teams attend the weekly meeting: GMP – Organised Crime Team; Divisional Tasking Team, Rochdale BC – Children’s Services; Community Cohesion & Equality; Community Safety; Fraud; Public Protection; Strategic Housing, DWP – Fraud, RBH – Enforcement, Fire Service officials.
- 8.13 The Counter Fraud Team also dealt with over 70 ‘police checks’ on Rochdale BC systems to help the police trace alleged offenders and absconders. 15 cases are currently under investigation including tenancy fraud cases under the Controlling Migration Funding.
- 8.14 The Counter Fraud Team continue to participate in days of action and proactive visits resulting in savings being generated in respect of Council Tax, Business Rates, Housing Benefit and Council Tax Support.

## 9 Internal Audit Performance Measures

9.1 The table below shows actual performance as at 30 June 2020 against Internal Audit targets for the first quarter, including the actuals for 2019/20.

Performance Indicator	Actual Year 2019/20	Target Q1 2020/21	Actual Q1 2020/21
<b>Economy</b>			
1. Cost per Audit Day – excluding overheads	£237	£267	£235
<b>Efficiency</b>			
2. Chargeable days per auditor (days)	203	192	209
3. Percentage of audit plan completed (96% for full year)	23%	22%	17%
4. Percentage of draft audit reports issued within 14 days of completion of the audit	100%	98%	100%
<b>Effectiveness</b>			
5. Percentage of recommendations accepted	100%	98%	100%
6. Results of client surveys - % of marks in the top two categories (i.e. very good & good)	99%	98%	-

9.2 All performance indicators were either achieved or were ahead of target for the period with the exception of the percentage of audit plan completed. As at 30 June 2020 17% of the Plan had been completed which is below the usual target at this stage of 22%. This is due to the significant amount of unplanned time absorbed as a result of Internal Audit's response to issues arising from the pandemic, most of which are summarised in section 11 of this report. Given the circumstances this was considered the most appropriate and effective use of some of our resources to support various new initiatives necessary to support the Borough. These initiatives have significantly reduced in quarter 2 and more time is therefore now being directed towards the Plan. As such it is still anticipated that the Audit Plan will be completed by 31 March 2021 but this situation will be subject to constant review and Members updated accordingly as considered further in paragraph 11.3 below.

9.3 No client surveys were returned in the first quarter largely due to the shift in the focus of the workload so no outcome has been recorded at the end of quarter 1.

## 10 **Traded Services Provided by Internal Audit**

10.1 Internal Audit continues to undertake audit work for a number of organisations in accordance with Traded Services agreements, thereby generating external income for the Authority. In 2020/21 to 30 June 2020 this has generated income of £300 and has included:

- Audit of School Fund Accounts for one school under Local Authority control; and
- One grant certification for an Academy.

10.2 Within the limitations of existing resources, Internal Audit continues to pursue opportunities to generate external income.

## 11 **Internal Audit Response to challenges arising from COVID-19**

11.1 The Head of Internal Audit fully recognises the challenges faced by the organisation in response to the current pandemic in terms of new financial initiatives, changes in operational priorities, redeployment of staff across all services and a shift in the risk profiles associated with all services provided. All the services provided by Internal Audit (audit, risk, insurance and counter fraud) have moved to working from home without any significant impairment of the levels of service previously provided. We have understood the new challenges faced by operational management and staff but in spite of this the level of liaison has remained strong.

11.2 In response to the new challenges being faced, Internal Audit has responded in a number of ways in the first quarter of 2020/21 through the provision of staff resources to support new initiatives or provide real-time assurance on new processes being implemented. Specific examples include the following:

- Provision of support for the organisation and delivery of Aldi supermarket vouchers for the most financially challenged families in the Borough to absorb the balance remaining on the hardship fund provided by the government. This also involved dealing with numerous queries arising from the process from the public;
- Supporting efforts to contact businesses who had not applied for the small business and retail grants made available by the government;
- Provision of real-time assurance over the integrity of payments to adult social care providers who have incurred additional costs as a result of the Covid-19 situation;
- The Counter Fraud Team have been developing pro-active measures to evaluate the risk of fraud arising from the payment of small business and retail grants and the discretionary top-up grants to ensure protection of the public purse; and
- Internal Audit will be providing assurance in quarter two over the appropriate application of the Infection Control Fund as it applies to care homes within the adult care sector.

11.3 Where the above has utilised Internal Audit staff, the time has so far been drawn from the pool of unplanned time included within the agreed Audit Plan for 2020/21 such that this should not impinge upon our ability to complete the

Audit Plan by the end of the 2020/21 year. Should this situation continue for an extended period which may change this view then the Head of Internal Audit will raise and discuss this with the Audit and Governance Committee and the Chief Finance Officer to agree on an appropriate way forward. This is a matter which will be kept under constant review with updates to Members provided as considered appropriate.

- 11.4 In addition, the Head of Internal Audit will continue to ensure that where staff may be directly engaged in operational procedures for a period, there will be no impairment to professional independence in relation to any subsequent audit work focused on those processes or related controls to ensure ongoing compliance with audit standards.

## 12 Head of Internal Audit

- 12.1 The current Head of Internal Audit is retiring on 30 September 2020 and a recruitment process for his replacement has resulted in a new appointment being made. It has now been agreed that the successful candidate, Shaun Knowles, will commence on 28 September 2020.

### Costs and Budget Summary

13. Not applicable.

### Risk and Policy Implications

14. If Internal Audit recommendations are not implemented, the Council will be exposed to the risks set out in the relevant detailed Internal Audit reports. These risks will be mitigated by completion of the actions agreed with management and summarised within this report. Internal Audit recommendations are raised as a result of weaknesses identified during reviews and therefore such identified issues impact upon compliance and governance.

### Consultation

15. The recommendations and actions arising from audit reviews are agreed in consultation with relevant senior management and officers within each Service area.

Background Papers	Place of Inspection
None	
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**Appendix A**

**Planned audits completed in quarter one**

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Adult Care	ControCC	<p>ContrOCC is the IT system which is used to generate payments to service providers and to raise charges to service users for client contributions towards their care packages. An assessment is completed by social workers to determine the care necessary to meet a service users' needs. There is an agreed standard bed rate for clients in residential care and any rate that is different to this is classed as a non-standard rate and these account for approximately 20% of all payments being made to care providers. Internal Audit has carried out a review of non-standard payments to provide assurance over the accuracy, validity, timeliness and authorisation of payments made.</p> <p>Whilst controls systems were found to be generally sound, some issues were identified in relation to the timeliness and quality of data input. In addition we identified that some of the processes require manual intervention and are therefore open to human error. These issues need to be addressed as they could affect the ability to correctly make payments to providers in the future and the actions agreed with management should mitigate this risk.</p>	Adequate	M – 5

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Adult Care	Assistive Technology	<p>Assistive technology refers to any device or service that supports a person to maintain or improve their independence, safety or wellbeing. It tends to refer to a product or system that assists service users with memory problems or cognitive difficulties but can also include a wide range of products, from low tech items such as grab rails, shower rails, and personal alarms to more high tech items such as sensors, detectors and mobile apps. There is a growing awareness of how assistive technology can help support the independence of service users enabling them to continue to live at home whilst improving outcomes and delivering efficiencies. RBC has recognised this and management within Adult Care have taken measures to try to embed its mainstream use. The objective of the audit was to consider how embedded the use of assistive technology is across the locality teams and to evaluate the arrangements within the Home Improvement Agency (HIA) team for processing referrals.</p> <p>Whilst processes and controls are generally effective, some actions were agreed to enhance training and awareness of the technology, enhancing data quality within the systems to ensure needs are properly identified and to also consider the needs of carers as well as clients to enable them to provide more effective care.</p>	Adequate	M – 4, L – 2

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Neighbourhoods	Modern Slavery	<p>The Modern Slavery Act 2015 came into force on 26<sup>th</sup> March 2015. It is designed to tackle slavery, servitude, forced, or compulsory labour, human trafficking and exploitation (including sexual exploitation). On 12<sup>th</sup> February 2019 Cabinet approved that RBC adopt a Modern Slavery Charter. The implementation of the Charter imposes a number of requirements which RBC must fulfil, and a long-term continuing obligation on the Council to meet the requirements under the Charter, and to monitor and report on its implementation annually. The scope of this audit was to independently review and evaluate the level of compliance with the Charter, ensuring appropriate processes, controls and reporting mechanisms are in place.</p> <p>RBC can demonstrate that it has, in conjunction with its procurement service STAR Procurement, adopted the requirements of its Modern Slavery Charter. Internal Audit noted that RBC is required to publicly report annually on the implementation of the Charter but that it had not done so currently. However management confirmed this requirement would be fulfilled by 30 November 2020.</p>	Substantial	M – 1, L – 1

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Neighbourhoods	IT Change Management	<p>It is important that the Council has good arrangements in place for dealing with its approach to managing changes to its IT facilities, as the vast majority of service delivery is now heavily dependent on IT provision. The risks associated with having poor IT change management arrangements in place are that changes may fail, or at least not operate as efficiently and effectively as intended. This in turn means that the confidentiality, integrity and availability of IT facilities could become compromised, thus adversely effecting service delivery, and costing time and money to rectify. This audit focused on evaluating these change management processes.</p> <p>The audit confirmed that current IT change management arrangements are good. The recommendations in this report relate to a few areas where small improvements could be made, and also to the potential for enhancing existing arrangements still further and exploring different ways of working. A key focus for the agreed actions was to build further flexibility into current processes which will allow them to adapt and move quickly where necessary.</p>	Adequate	M – 7

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Resources	Teacher's Pension Return	<p>The Payroll Section within the Resources Directorate undertake the payment of salaries not only for Local Government staff and teachers, but also for various external organisations. At the end of each financial year, the payments that have been made in respect of pension contributions are summarised and the details entered onto annual returns. Internal Audit was requested to undertake independent checks on the data supporting the Teachers' Pension Contribution return for the 2019/20 financial year, to confirm the integrity of the data and the accuracy of the information being reported.</p> <p>All tests and checks undertaken on the data confirmed it was correct, although one issue was identified associated with the system software which resulted in some pension contributions being deducted at the wrong percentage rate banding. Recommendations were therefore agreed to resolve the errors identified and the software issues.</p>	Adequate	M – 2
Resources	Treasury Management	<p>The audit focused on providing assurance that treasury management policies, procedures and practices are in place and are being complied with, including appropriate segregation of duties, cash flow management and use of external advice where appropriate.</p> <p>The audit concluded that there is a sound system of control in operation to manage risks effectively with only one recommendation to ensure that appropriate training is provided to those Members having some responsibility for treasury management activities.</p>	Substantial	M - 1

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Various	Grant Certifications	<p>Certain grants available to RBC require periodic certification to confirm that the grants have been spent in accordance with grant terms and conditions. These certifications generally require sign off by the Head of Internal Audit together with either the Chief Executive or Chief Finance Officer. During quarter three, the following grant certification was signed off in this way:</p> <ul style="list-style-type: none"> <li>Local Transport Revenue Block Funding (Blue Badge New Criteria Implementation) Specific Grant Determination 2019/20.</li> </ul> <p>Internal Audit performed various independent checks to ensure that grant certifications could be signed off and no issues arose from this work.</p>	Substantial	None

## Appendix B

### FOLLOW UP OF OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – STATUS AS AT 10 SEPTEMBER 2020

Report	Assurance	Service	High and Medium priority actions	Final Date for Completion	Follow up date	Actions Complete	Actions Still in Progress	Notes on Follow Up Audit
Highways Winter Service	S	Neighbourhoods	11	31/08/2019	13/02/2020	9	2	The update of the Winter Service Policy and Plans will be aligned with the outcomes of an AGMA wide policy review with completion now expected by September 2020.
Commercial Investment Fund	A	Economy	7	31/10/2019	29/04/2019	5	2	The development of a Portfolio Management Strategy is currently subject to ongoing management consideration in conjunction with RDA prior to going to Cabinet for approval.
Music Service	A	Childrens	7	31/12/2019		4	3	To be followed up in 2020/21

Report	Assurance	Service	High and Medium priority actions	Final Date for Completion	Follow up date	Actions Complete	Actions Still in Progress	Notes on Follow Up Audit
Collaborative Schools	A	Childrens	2	28/02/2020				To be followed up in 2020/21
Honorarium And Substitution Payments	A	Resources	7	31/03/2020				To be followed up in 2020/21
Pooled Budgets	A	Integrated Health	4	31/03/2020				To be followed up in 2020/21 by the MIAA
Exemptions	N/A	Resources	5	31/03/2020				To be followed up in 2020/21
New Vendor Additions/ Reinstatements within STAR Authorities	A	Resources	6	31/03/2020				To be followed up in 2020/21
Pen Pictures	A	Adult Care	6	30/04/2020	13/11/2019	3	3	3 remaining recommendations will be completed once a full review of the Commissioning Pen Picture process has been completed.
I.T. Security	A	Neighbourhoods	6	30/06/2020				To be followed up in 2020/21

Report	Assurance	Service	High and Medium priority actions	Final Date for Completion	Follow up date	Actions Complete	Actions Still in Progress	Notes on Follow Up Audit
Local Care Organisation	S	Integrated Health	4	30/06/2020				To be followed up in 2020/21 by the MIAA
Key Decisions and Exemptions from Contract Procedure Rules	L	Adult Care	3	31/07/2020				See paragraphs 6.1 - 6.4
Rochdale Town Centre Public Space Protection Order	A	Neighbourhoods	3	31/07/2020				To be followed up in 2020/21
Primary School	L	Childrens	17	30/09/2020				To be followed up in 2020/21
ContrOCC	A	Adult Care	5	30/09/2020				To be followed up in 2020/21
IT Change Management	A	Neighbourhoods	7	31/10/2020				To be followed up in 2020/21
ICT Strategy	S	Neighbourhoods	1	31/10/2020				To be followed up in 2020/21
Assistive Technology	A	Adult Care	4	31/10/2020		2		To be followed up in 2020/21
Purchase Cards	A	Resources	5	31/10/2020				To be followed up in 2020/21
Modern Slavery	S	Neighbourhoods	1	30/11/2020				To be followed up in 2020/21

Report	Assurance	Service	High and Medium priority actions	Final Date for Completion	Follow up date	Actions Complete	Actions Still in Progress	Notes on Follow Up Audit
Public Protection: Contaminated Land; Environmental Permits; Private Water Supplies	A	Neighbourhoods	4	31/12/2020				To be followed up in 2020/21
Treasury Management	S	Resources	1	31/01/2020				To be followed up in 2020/21
Traffic Regulation Orders	S	Neighbourhoods	2	31/03/2021				A longer timescale is required in view of the challenge posed by consolidating all existing TROs