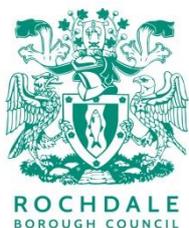


Report to Audit and Governance Committee



| | |
|-------------------------|------------------------------|
| Date of Meeting | 28 June 2021 |
| Portfolio | Cabinet Member for Resources |
| Report Author | Shaun Knowles |
| Public/Private Document | Public |

Internal Audit Annual Report 2020/21

Executive Summary

- 1.01 This report summarises the work of Internal Audit during 2020/21 and presents the Head of Internal Audit's opinion on the effectiveness of the Council's overall control environment, governance and risk management for 2020/21.
- 1.02 Internal Audit has completed 80 % of the Audit Plan which is below target.
- 1.03 Audit assurance opinions issued on the adequacy of the internal controls were recorded as 'adequate' or 'substantial' in 97% of cases. One audit was awarded a 'limited' assurance opinion. This did not relate to the programme of material financial system audit reviews and was awarded due to the relatively high number of high rated recommendations.
- 1.04 On this basis, the Head of Internal Audit concluded that an adequate level of assurance can be given that the Council's overall framework of governance, risk management and control remains appropriate and has been complied with.

Recommendation

2. To note the findings, conclusions and the overall opinion expressed by the Head of Internal Audit.

Reason for Recommendation

3. The findings and overall opinion of the Head of Internal Audit form a key element of the assurance provided to Members to enable them to approve the Annual Governance Statement and the Annual Statement of Accounts.

Key Points for Consideration

4. **The Role and Scope of Internal Audit**
 - 4.01 The Internal Audit function discharges the statutory responsibilities delegated to the Chief Finance Officer through Section 151 of the Local Government Act 1972 and the Accounts and Audit (England) Regulations 2015 to undertake an effective internal audit of the Authority's accounting records and of its system of internal control.

The overall aims of Internal Audit are to provide an independent and objective opinion to management on the effectiveness of the Council's overall control environment, governance and risk management by:

- reviewing the adequacy of and identifying improvements in the Council's systems;
- adding value by identifying improvements in the use of resources;
- helping embed a culture of appropriate risk management; and
- supporting corporate aims and objectives.

4.02 The risk based approach by Internal Audit is well developed, and takes into account wider business risks, performance management and developments in risk management and corporate governance. Rochdale Council's Internal Audit function works in accordance with and conforms to the Public Sector Internal Audit Standards 2016 (PSIAS).

Review of Work Carried Out in 2020/21

4.03 Internal Audit prepares an Annual Audit Plan of proposed work to be carried out. This is based the Internal Audit Strategic Plan which details all potential areas at a corporate level and across all service areas within RBC and all related risk registers. The draft plan is discussed with Directors and their Service Management Teams (SMT). It is agreed by the Chief Finance Officer and approved by the Audit and Governance Committee.

4.04 The key components of the audit work undertaken in 2020/21 compared to that undertaken in 2019/20 are summarised below.

| Type of Audit Work undertaken | Actual 2019/20 | | Actual 2020/21 | |
|---|-----------------------|------------|-----------------------|-------------|
| | Days | % | Days | % |
| Governance and Strategic Framework | 149 | 11 | 84 | 6% |
| Material Systems | 137 | 10 | 87 | 7% |
| Major Contracts, Partnerships and Procurement | 211 | 15 | 70 | 5% |
| Information Governance and Computer Audit | 113 | 8 | 33 | 2% |
| Schools | 168 | 12 | 174 | 13% |
| Other Systems | 355 | 26 | 438 | 33% |
| Audit Planning and Consultation | 24 | 2 | 36 | 3% |
| External Organisations Work | 53 | 4 | 30 | 2% |
| Unplanned Work | | | | 0% |
| - Fraud & Irregularity | 86 | 6 | 179 | 13% |
| - Non – Fraud | 75 | 6 | 203 | 15% |
| Total | 1,371 | 100 | 1334 | 100% |

4.05 The Audit Plan is fluid and appropriate adjustments are made in order to respond to changes within Services. This was especially the case during 2020/21 where the Pandemic had a key impact on the Authority and resulted in a number of amendments being made. Each amendment was made at the request of and /

or in consultation with the relevant Service and they were reported to and agreed by members of the Audit and Governance Committee.

In this regard certain audits were cancelled or deferred until 2021/22. This both allowed the accommodation of other audits focusing on emerging risks which assumed greater priority in terms of providing assurance on the overall control environment, and also took into account pressures on individual Services which resulted in planned developments within Services not taking place.

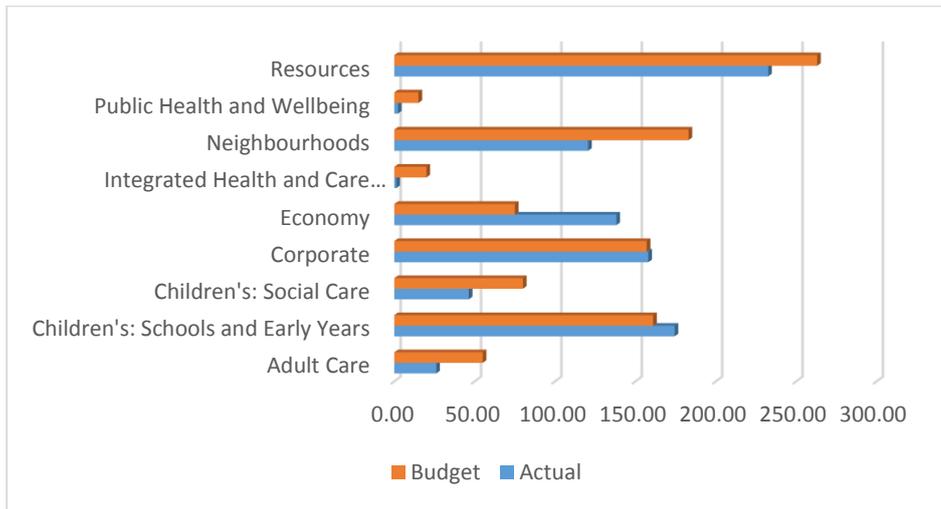
The flexibility built into the audit planning process reflects the need to respond to the changing structures and risks inherent in a period of ongoing change for the Council. No audits that were deferred had any significant impact on providing this assurance. A summary of the outcomes of all audits included within the agreed Audit Plan is included within Appendix 1.

4.06 The key points to note when comparing actual days to plan in 2020/21 and actual days in 2019/20 are:

- At the beginning of 2020/21 the Pandemic impacted the work being undertaken by Internal Audit, with resources allocated to the support the Authority's initial response. This work was gradually reduced as the year progressed;
- The amount of time spent on areas relating to governance and the strategic framework continued to represent a core part of Internal Audit activity, reflecting the fact that more focus is directed towards high risk areas which have an impact right across the Authority;
- Time spent reviewing material systems continues to reflect the significant focus now being directed towards more in depth audits of the key financial systems, with scope and coverage varying on a cyclical basis depending upon the issues found during the course of each year;
- Time spent on computer audit areas was directed towards ensuring compliance with the Public Services Network, which is crucial to ongoing connectivity with key government systems, and seeking audit assurance on ICT system developments which support transformational change within Services, as well as areas such as information governance, ICT resilience and policy compliance;
- Additional time was spent on external organisations work as Internal Audit was able to generate some additional external income through work undertaken for various schools; and
- The time spent on school audits remains at a relatively high level in order to provide senior management with ongoing assurance on the controls in place across this sector, which has responsibility for significant amounts of funding.

Summary Overview of Audit Coverage in 2020/21

4.07 The diagram below illustrates the audit coverage within each Service during 2020/21. Details of final reports issued have been reported on a quarterly basis during the year to the Audit and Governance Committee as part of the governance framework.



Audit Opinions in Audit Reports

4.08 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. |

Audit Performance Indicators

| Performance Indicator | Actual 19/20 | Target 20/21 | Actual 20/21 |
|---|--------------|--------------|--------------|
| Economy | | | |
| 1. Cost per Audit Day (excluding overheads) | £237 | £260 | £297 |
| Efficiency | | | |
| 2. Chargeable days per auditor (days) | 202 | 190 | 194 |
| 3. Percentage of audit plan completed (96% for full year) | 96% | 96% | 80% |
| 4. Percentage of draft audit reports issued within 14 days of completion of the audit | 100% | 100% | 100% |
| Effectiveness | | | |
| 5. Percentage of recommendations accepted | 100% | 100% | 100% |
| 6. Results of client surveys - % of marks in the top two categories (i.e. very good & good) | 100% | 100% | 100% |

- 4.10 The Pandemic had a major effect on the achievement of some of the performance indicators

Client Surveys

- 4.11 Client survey questionnaires are issued at the conclusion of each audit as part of Internal Audit’s quality control procedures. An analysis of returns showed that 100% of the marks were in the good or very good category compared to 99% in 2019/20. This high level reflects the continuing efforts made by Internal Audit to consult with client managers on audit coverage, to feedback findings during the audit and to seek to continually add value and improve the quality and presentation of audit reports.

Audit Opinions

- 4.12 Set out in the table below is a summary of Audit Opinions issued in relation to reviews within Services during the year 2020/21.

| | Substantial | Adequate | Limited | Total (2020/21) | Total (2019/20) |
|-----------------------------------|-------------|----------|---------|-----------------|-----------------|
| Integrated Care and Commissioning | 1 | 0 | 0 | 1 | 2 |
| Adult Care | 0 | 2 | 0 | 2 | 8 |
| Children’s Services – Social Care | 1 | 1 | 0 | 2 | 3 |
| Children’s Services – Early Help | 8 | 7 | 0 | 15 | 24 |
| Economy | 0 | 0 | 1 | 1 | 1 |
| Neighbourhoods | 5 | 2 | 0 | 7 | 14 |
| Public Health and Wellbeing | 0 | 0 | 0 | 0 | 0 |
| Resources | 6 | 8 | 0 | 14 | 9 |
| Total 2020/21 | 21 | 20 | 1 | 42 | 61 |
| Total (2019/20) | 26 | 33 | 2 | 61 | |

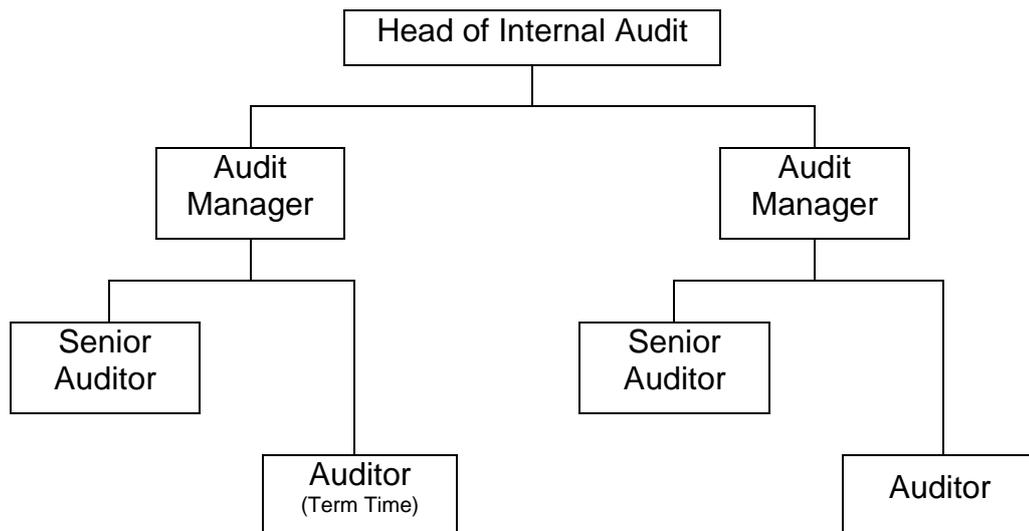
The figures in the table above do not represent the full value of work undertaken within the Authority’s Services. Unplanned work (including fraud and irregularity) and advice and support do not generally result in an audit opinion and are not therefore represented in the above figures.

The use of formal audit opinions on internal controls in audit reports continues to be well received by Services and Members as a concise way of summarising the audit outcome. Overall, 50% of the assurance opinions issued were “Substantial” (43% in 2019/20) and 48% were “Adequate” (54% in 2019/20).

A summary of the issues and actions arising from audits receiving a “Limited” assurance audit opinion is included in section 4.12 to 4.14 below. All such reports have been discussed with members of the Audit and Governance Committee during the course of the year and any subsequent follow up work on audit reports is also reflected in the summary of follow up audits included within each quarterly Internal Audit report.

- 4.13 **Internal Audit Staffing**

The structure of the Internal Audit team throughout 2020/21 was as set out below:



- 4.14 During 2020/21 the Head of Internal Audit retired and a replacement recruited. Also, the Risk Manager took up a position at Tameside, with a shared position being established on a 60:40 split between Tameside and Rochdale respectively.

The Head of Internal Audit continues to have responsibility for Risk Management and Counter Fraud with the Risk Manager and Counter Fraud Team Leader reporting directly to the Head of Internal Audit. The Insurance function also reports directly into the Risk Manager and therefore comes within the overall responsibility of the Head of Internal Audit.

As set out within the Internal Audit Charter, any internal audit conducted in these areas with a view to providing assurance will be led by an Audit Manager reporting directly into the Chief Finance Officer in order to maintain the independence of views expressed by Internal Audit. The possibility of such audits being covered by external peer reviews from within the North West Chief Audit Executive Group is also a further option that can be utilised in the future.

4.15 **Audit Reviews with a Limited Assurance Audit Opinion**

Any reports which include significant issues or control weaknesses during the course of the year are brought to the attention of members of the Audit and Governance Committee for discussion. This will ensure that appropriate actions are taken to resolve these issues in a timely manner. One audit report with a limited assurance opinion was issued during 2020/21.

Internal Audit has also completed follow up audits to confirm the implementation of actions arising from significant weaknesses highlighted in previous periods. The key issues arising which have been taken account of in terms of deriving an overall opinion on the effectiveness of the control environment are set out below.

4.16 **Industrial Estates (Rochdale Development Agency (RDA))**

- 4.17 The Industrial Estates (Rochdale Development Agency (RDA)) Audit scope was to review commercial and industrial estates and assets managed by the RDA to ensure that they are well managed, free from material risk and that income to the Council is maximised. The report highlighted a total of 20

recommendations (High (10) and Medium (10)). This included, but is not limited to

- Asset Management Policies not defined
- Budgets not reflecting some rents achievable and service charges
- Budgets for RDA managed industrial estates not identified
- Savings reports not providing sufficient detail
- A Service Support Agreement not defined

The report was discussed at a Joint Leadership team meeting and all recommendations, along with required implementation dates, have been agreed. Internal Audit will monitor to ensure that target dates are achieved

Unplanned Work

- 4.18 Unplanned work includes investigations into suspected and actual irregularities, special assignments, audits not included within the agreed Audit Plan, and general advice and support. Unplanned work accounted for 26% (2019/20 - 12%) of all productive time with suspected fraud and irregularity investigations comprising approximately 40% (2019/20 - 53%) of this. A summary of the significant unplanned work completed (i.e. resulted in a report to management and where any related disciplinary or Police related issues have been formally concluded) during 2020/21 is set out in the following paragraphs.

Significant Unplanned Work (Suspected Fraud and Irregularity)

- 4.19 Two separate investigations were undertaken during 2020/21. These related to inappropriate use of an Authority debit card and the recording of overtime hours. Both resulted in the dismissal of the two individuals under investigation.

Significant Unplanned Work (Non-Fraud)

- 4.20 Other significant audit work not included in the original Audit Plan included the following reviews:

- Small Grants Work
- Unplanned - non fraud
- Hardship Fund - Covid 19
- Aldi Vouchers
- Records Management / File Archiving etc.
- MHCLG income loss scheme - Covid
- DEFRA Emergency Food Grant re Covid

Governance and Risk Management

- 4.21 Internal Audit assurance has been provided in various areas of governance throughout 2020/21 including the following:
- Independent evaluation of the Annual Governance Statement to ensure it aligns with Internal Audit's view on the control environment and the management of risks across the Authority;
 - Evaluation of responses from the annual Directors Governance Assurance Statement;

- Membership and input to the Governance Board which provides an overall co-ordinating role to ensure issues and developments associated with governance are progressed and challenged in a timely manner, including the monitoring of actions set out with the Annual Governance Statement 2019/20;
- Full review of the Anti-Fraud and Corruption Policy to ensure it remains up to date and in line with relevant guidance and legislation; and
- Annual audit assurance provided to confirm compliance with the data protection legislation and guidance, together with the requirements of the Public Services Network.

Issues highlighted in relation to non-compliance with processes relating to key decisions and access to and transparency of such information are summarised in section 4.13.

Risk Management

4.22 Internal Audit has continued to provide direct input into the development of the Council's risk management processes and arrangements which have included the following:

- Liaison with the Wider Leadership Team to refresh the Corporate Risk Register to ensure it remains up to date and aligned with the current structure and objectives of the Council, and continues to be reviewed and challenged on an ongoing basis;
- Ongoing development of risk reporting protocols to ensure relevant information is fed into the quarterly Leadership Dashboard;
- Ongoing liaison between the Head of Internal Audit and the Risk Manager to ensure that any key areas of risk emerging from Internal Audit work are communicated and considered for inclusion within relevant risk registers and any emerging Service based risks are considered as part of audit planning processes;
- Ensuring Service risk registers continue to be challenged, reviewed and updated on an ongoing basis with appropriate support from Risk Management Groups and a network of Risk Champions covering all key Service areas and;
- The continued development and implementation of a new risk management system, as part of the new Pentana performance manager system.

Processes supporting governance and risk management are continuing to develop as Council Services and structures evolve. Internal Audit will continue to liaise closely with management both to support and critically appraise these processes on an ongoing basis.

Contract Audit, Procurement and Commissioning

4.23 The role of contract audit continues to develop as local authorities change methods of service delivery. In this regard, key audit activity completed in 2020/21 included:

- A review of STaR procurement in relation to
 - Spend Monitoring
 - Contract management
 - Social value on delivery
 - Compliance with revised contract procedure rules

- Procurement of Utility Contracts

4.24 Various audits were completed to meet the terms of certain external grant funding contracts and therefore provide assurance that expenditure was in line with the terms of the grant funding arrangements. These included:

- External Grant Funding including
 - Local Transport Revenue Block Funding; and
 - Local Growth Fund Determination;
- Hardship Fund (Covid-19)
- Business Grants (Covid-19)
- Infection Control Funds (Covid-19)
- Government Income Compensation Scheme
- Grant Allocations within Townships

Counter Fraud

4.25 Specific areas covered in 2020/21 included:

- Ongoing review and update of the Anti-Fraud and Corruption Policy (AFACP) in general terms to ensure it remains relevant in the context of changes in legislation and changes within the Authority;
- Further update and promotion of the Whistleblowing Policy which forms part of the AFACP;
- Co-ordination of the National Fraud Initiative to ensure that all relevant stages were completed within deadlines by 31 March 2021;
- Co-ordination of a response to the Fighting Fraud Locally Checklist, to measure the Council's culture and adherence to best practice, which was presented to the Audit and Governance Committee on 23 June 2020;
- Liaison with Finance Service to develop areas of work using specialised software (AP Forensics) to minimise the risk of fraud within the creditor payment area; and
- Maintaining the close links established with the Counter Fraud Team to ensure a co-ordinated approach to fraud is adopted.

4.26 Counter fraud work covers many areas including culture, deterrence, prevention, detection, investigation, sanction and redress. Working on the premise that "prevention is better than cure", Internal Audit adopt the approach that it is important to be as proactive as possible in terms of attempting to stop fraud before it occurs or to detect fraud as soon as possible. Being proactive and minimising fraud will assist in more optimal use of available resources either through reducing financial losses or more effective use of time. This approach is enhanced by the fact that the Counter Fraud Team reports directly into the Head of Internal Audit.

4.27 CIPFA issued some best practice guidance on anti-fraud measures entitled Managing the Risk of Fraud, known as the Red Book. Internal Audit support compliance to criteria set out in the Red Book in the following ways:

- Known system weaknesses are reviewed depending on the view of the associated risk and materiality; this is factored into the Internal Audit planning process;
- Use of IT data interrogation software by Internal Audit to assist in proactively identifying workplace fraud;

- The Counter Fraud Team engage in various proactive anti-fraud exercises; and
- RBC actively participates in the National Fraud Initiative (NFI), managed and co-ordinated by Internal Audit, with appropriate follow up procedures in place.

Liaison with External Audit

- 4.28 The arrangements between external audit (Mazars) and Internal Audit are supported by regular communication to ensure proper co-ordination and liaison in respect of audit activities. Periodic meetings are held between Internal Audit and Mazars to review progress in areas covered by the respective audit plans and to exchange information on any key local issues with audit implications. This helps to mitigate the risk of any duplication in work and ensures more effective assurance is provided to those charged with responsibility for governance. In overall terms, the relationship between Internal Audit and external audit is established and works very well.

The Head of Internal Audit also attends the bimonthly Finance meeting with Mazars.

Public Sector Internal Audit Standards (PSIAS)

- 4.29 There is a specific requirement to confirm the conformance of Internal Audit to these standards to the Audit and Governance Committee, and also to report any such non-conformance to the Audit and Governance Committee. Where such non-conformance impacts on the overall scope or operation of the internal audit activity, this should be disclosed within the Annual Governance Statement.

The PSIAS require an external assessment to be carried out at least every five years by a qualified, independent assessor or assessment team from outside the organisation. In order to fulfil this, a Peer Review process has been established by the North West Chief Audit Executive Group. A Peer Review of RBC Internal Audit was concluded on 4 December 2017 confirming that RBC Internal Audit conforms to the PSIAS.

- 4.30 As a result of the internal Quality Assurance Improvement Programme, which forms a key part of the PSIAS, some ongoing actions have been identified to:
- Continue to review and challenge the QAIP in the light of experience and best practice identified through liaison with other Internal Audit teams in the North West; and
 - Continue to identify training opportunities which align specifically with new and emerging challenges posed by changes within Council services and new ways of working, and which also support development needs of individual Internal Audit staff.
 - Continue to review the setup of the Internal Audit Team to ensure that it continues to add value within the Authority.

Other External and Internal Sources of Assurance

- 4.31 Aside from the assurances provided by both Internal Audit and external audit over the adequacy of the controls in place to manage key risks, there are numerous internal mechanisms through which management are able to provide their own assurances that the risks that they have ownership of are being managed effectively. In addition there are also assurances provided by various

external bodies which are independent of the organisation. In order to recognise the contribution that these other sources of assurance have on the overall opinion of the control environment, Internal Audit has produced an Assurance Map using the “three lines of defence model” as a basis for evaluating assurances over the management of the risks set out within the Corporate Risk Register. The model represents the three main levels of control/assurance that should exist in any organisation such as Rochdale Council, namely:

- First line - the risk and control environment that management has established to control day-to-day activities;
- Second line – oversight functions that co-ordinate, facilitate and provide assurance over the risk and control environment, including policies, procedures and guidance; and
- Third line – assurance provided by bodies who are independent of the front line Services and operations, both internally (Internal Audit) and externally (such as Ofsted, CQC etc). Such assurances are generally derived from and documented in reports. Internal Audit continues to liaise with senior management in each Directorate to obtain copies of relevant reports and external assurance work programmes to confirm that no issues arise which may influence or compromise the annual opinion of the Head of Internal Audit. As a consequence, reliance has been placed on these various external assurances in forming the Head of Internal Audit’s opinion.

4.32 The Map is designed to be a colour coded representation of the quality/ level of assurance derived from the various controls against each risk, with a rating of red, amber or green has been applied by senior management based upon the guidance set out on the Map. A review of the map will be undertaken in 2021-22.

4.33 To complement the above, an Assurance Framework document (attached as Appendix 2) has been developed to show in more pictorial form how the core areas which contribute to overall assurance link through to the work of the Governance Board and ultimately the production and approval of the Annual Governance Statement.

Internal Audit Opinion Statement 2020/21

4.34 The Internal Audit Plan for 2020/21 has been completed in accordance with the Public Sector Internal Audit Standards. This Audit Plan comprised a range of assignments including reviews of all material financial systems, as part of our managed audit arrangements with external audit, and a range of risk and compliance based audits to provide assurance on the overall adequacy and effectiveness of the Council’s framework of governance, risk management and control.

4.35 The planned audit coverage for the year was based on an assessment of risks. Planned work has also been supplemented by ad hoc reviews in respect of suspected irregularities and other work commissioned by Officers and Members of the Council, together with assurances derived from work conducted by independent review bodies and internal assurance mechanisms. Given the ongoing significant changes and risks being experienced by the Council throughout 2020/21, the Head of Internal Audit has continuously reviewed the risks associated with the Council’s operations and has allocated

the necessary resources, via the Audit Plan, to form an opinion on the Council's governance arrangements. There have not been any limitations placed on the scope of Internal Audit work completed during the year

- 4.36 Of the planned audit work completed during 2020/21, audit assurance opinions issued on the adequacy of the internal controls were recorded as 'adequate' or 'substantial' in 97.6% of cases (96.7% in 2019/20). One audit was awarded a 'limited' assurance opinion. This did not relate to the programme of material financial system audit reviews.
- 4.37 Whilst no systems of control can provide absolute assurance, on the basis of the work undertaken in 2020/21 covering financial and operating systems, risk management and governance, the Head of Internal Audit concluded that an adequate level of assurance can be given that the Council's overall framework of governance, risk management and control remains appropriate and has been complied with.

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| Costs and Budget Summary |
|---------------------------------|

- | | |
|----|-----------------|
| 13 | Not applicable. |
|----|-----------------|

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|-------------------------------------|
| Risk and Policy Implications |
|-------------------------------------|

- | | |
|----|--|
| 14 | If Internal Audit recommendations are not implemented, the Council will be exposed to the risks identified in each Internal Audit reports. Internal Audit recommendations are raised to help improve weaknesses identified during reviews and these risks will be mitigated by completion of the actions agreed with management and summarised within this report. |
|----|--|

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|---------------------|
| 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 |
|-------------------|---------------------|
|-------------------|---------------------|

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|------|--|
| None | |
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Appendix 1 – Summary of Outcomes

| Ref | Directorate | Audit | Core / Assurance | Final Date | Assurance (S/A/L) | Notes |
|-------|---|--|------------------|------------|-------------------|--|
| 1.00 | Integrated Health & Care Commissioning | Support for and evaluation of Governance structure | Core | N/A | S | Completed by MIIA |
| 1.01 | Integrated Health & Care Commissioning | Strategic Commissioning Function | Core | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 2.00 | Adult Care | ALLIS | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 3.00 | Adult Care | Liberty Protection Safeguards | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 4.00 | Adult Care | Provider Portal Payments | Core | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 5.00 | Adult Care | Pre-payment Cards Off-Contract | Assurance | | Ongoing | Carried forward |
| 6.00 | Adult Care | Placements for Older People | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 7.00 | Adult Care | Commissioning of Care Providers | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 8.00 | Adult Care | Disabled Facilities Capital Grant Determination | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 9.00 | Children's Services: Children's Social Care | Special Guardianship Orders | Assurance | | Ongoing | Carried forward |
| 10.00 | Children's Services: Children's Social Care | Quality Assurance Framework | Assurance | | Deferred | Completion deferred due to impact of Covid-19. |
| 11.00 | Children's Services: Children's Social Care | Fostering | Assurance | 31-Mar-21 | S | |
| 12.00 | Children's Services: Early Help | Troubled Families | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |

Appendix 1 – Summary of Outcomes

| Ref | Directorate | Audit | Core / Assurance | Final Date | Assurance (S/A/L) | Notes |
|-------|---------------------------------|---|------------------|------------|-------------------|--|
| 13.00 | Children's Services: Early Help | Apprenticeship Levy | Assurance | 17-Dec-20 | S | |
| 14.00 | Children's Services: Early Help | Leadership Pay in Schools | Assurance | | Ongoing | Carried forward |
| 15.00 | Children's Services: Early Help | Top-Up Funding for SEN | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 16.00 | Children's Services: Early Help | EYES System - Compliance Review against Data Protection Impact Assessment | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 17.00 | Children's Services: Schools | Primary schools (13) | Assurance | | N/A | |
| 17.01 | Children's Services: Schools | Alkrington | | 24-Nov-20 | A | |
| 17.02 | Children's Services: Schools | All Souls | | 31-Mar-21 | S | |
| 17.03 | Children's Services: Schools | Brimrod | | 12-Feb-21 | A | |
| 17.04 | Children's Services: Schools | Harwood Park | | 18-Nov-20 | A | |
| 17.05 | Children's Services: Schools | Newhey | | 04-Dec-20 | S | |
| 17.06 | Children's Services: Schools | St John's RC | | 29-Mar-21 | A | |
| 17.07 | Children's Services: Schools | St Joseph's RC (Heywood) | | 05-Nov-20 | S | |

Appendix 1 – Summary of Outcomes

| Ref | Directorate | Audit | Core / Assurance | Final Date | Assurance (S/A/L) | Notes |
|-------|------------------------------|---|------------------|------------|-------------------|--|
| 17.08 | Children's Services: Schools | St Margaret's CE | | 15-Oct-20 | A | |
| 17.09 | Children's Services: Schools | St Michael's CE (Bamford) | | 14-Dec-20 | S | |
| 17.10 | Children's Services: Schools | St Peters (Rochdale) CE | | 27-Nov-20 | S | |
| 17.11 | Children's Services: Schools | St Peters RC (Middleton) | | 25-Feb-21 | S | |
| 17.12 | Children's Services: Schools | St Thomas (Newhey) CE | | 13-Nov-20 | A | |
| 17.13 | Children's Services: Schools | Woodland | | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 17.14 | Children's Services: Schools | St Mary's Middleton | | 01-Apr-21 | A | |
| 18.00 | Children's Services: Schools | Special Schools (1) | Assurance | 31-Mar-21 | S | |
| 19.00 | Children's Services: Schools | General advice and liaison with Schools Service | Assurance | | N/A | |
| 20.00 | Public Health | Sexual Health Services | Assurance | | Ongoing | Carried forward |
| 21.00 | Neighbourhoods | Climate Emergency | Assurance | | Ongoing | Draft report issued |
| 22.00 | Neighbourhoods | Equality and Diversity | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 23.00 | Neighbourhoods | Additional Investment in Highways | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 24.00 | Neighbourhoods | Drug and Alcohol Policy (Public Protection) | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 25.00 | Neighbourhoods | Fleet Management System | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |

Appendix 1 – Summary of Outcomes

| Ref | Directorate | Audit | Core / Assurance | Final Date | Assurance (S/A/L) | Notes |
|-------|----------------|---|------------------|------------|-------------------|--|
| 26.00 | Neighbourhoods | CCTV | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 27.00 | Neighbourhoods | Modern Slavery Charter | Assurance | 04-Jun-20 | S | |
| 28.00 | Neighbourhoods | Capital Projects | Assurance | | Ongoing | Carried forward |
| 29.00 | Neighbourhoods | Highways Incentive Funding 2020/21 | Core | N/A | Cancelled | No longer required |
| 30.00 | Neighbourhoods | External Grant Funding Certifications (Blue Badge) | Core | 28-Jul-20 | S | |
| 30.01 | Neighbourhoods | Blue Badge | | 28-Jul-20 | S | |
| 31.00 | Neighbourhoods | Public Services Network Customer Transformation Programme | Core | 30-Nov-20 | S | |
| 32.00 | Neighbourhoods | IT Disaster Recovery | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 33.00 | Neighbourhoods | IT Asset Management | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 34.00 | Neighbourhoods | Cyber Security | Assurance | | Deferred | Completion deferred due to impact of Covid-19. |
| 35.00 | Neighbourhoods | Information Governance/ GDPR (Records Mgt) | Assurance | | Ongoing | Carried forward |
| 36.01 | Neighbourhoods | Information Governance/ GDPR (Records Mgt) | Core | | Ongoing | Draft report issued |
| 36.02 | Neighbourhoods | Information Governance/ GDPR (ControCC) | Core | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 37.00 | Economy | Capital Projects | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |

Appendix 1 – Summary of Outcomes

| Ref | Directorate | Audit | Core / Assurance | Final Date | Assurance (S/A/L) | Notes |
|-------|-------------|---|------------------|------------|-------------------|--|
| 38.01 | Economy | Commercial and Investment Properties | Assurance | 12-Feb-21 | L | |
| 38.02 | Economy | Commercial and Investment Properties | Assurance | | Ongoing | Draft Report issued |
| 39.01 | Resources | Submission of Pension Data(Teachers) | Core | 29-May-20 | S | |
| 39.02 | Resources | Submission of Pension Data (Local Government) | Core | 29-May-20 | S | |
| 40.00 | Resources | Pensions | Assurance | 23-Mar-21 | A | |
| 41.00 | Resources | Financial Assessments (Adult Care) | Assurance | | Ongoing | Carried forward |
| 42.00 | Resources | Council Tax/ Business Rates | Core | 13-Nov-20 | S | |
| 43.00 | Resources | Procurement | Core | N/A | N/A | |
| 43.01 | Resources | Social Value in Procurement | | 17-Sep-20 | S | |
| 43.02 | Resources | Spend Monitoring in Rochdale | | 15-Mar-21 | A | |
| 44.00 | Resources | Treasury Management | Core | 16-Jul-20 | S | |
| 45.00 | Resources | Operating Expenditure/ Creditors | Core | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 46.00 | Resources | Priority Account Service | Core | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 47.00 | Resources | Purchase cards | Core | 24-Aug-20 | A | |
| 48.00 | Resources | Agency staff | Assurance | 23-Mar-21 | A | |
| 49.00 | Resources | Payroll | Core | 22-Oct-20 | A | |

Appendix 1 – Summary of Outcomes

| Ref | Directorate | Audit | Core / Assurance | Final Date | Assurance (S/A/L) | Notes |
|-------|-------------|---|-----------------------|------------|-------------------|--|
| 50.00 | Resources | Coordination and support for key policies | Assurance | N/A | N/A | |
| 51.00 | Governance | Support for and evaluation of Governance structure | Core | N/A | N/A | |
| 52.00 | Governance | Annual Governance Statement | Core | 23-Jul-20 | Complete | |
| 53.00 | Governance | Committee support and reporting | Core | N/A | N/A | |
| 54.00 | Governance | Risk and Insurance Management | Core | N/A | N/A | |
| 55.00 | Governance | Ethical Governance | Assurance/ Compliance | N/A | N/A | |
| 56.00 | Fraud | Managing the risk of fraud | Core | N/A | N/A | |
| 57.00 | Fraud | National Fraud Initiative | Core | 16-Oct-20 | Complete | |
| 58.00 | Added | Audit planning and liaison | | N/A | N/A | |
| 59.00 | Added | Completion of audits from 2019/20 – planned and unplanned | | N/A | N/A | |
| 59.01 | Added | Quality Assurance Framework (Adult Care) | Assurance | | Ongoing | Carried forward |
| 59.02 | Added | Business Continuity (Neighbourhoods) | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |
| 59.03 | Added | Post 16 Supported Accommodation (Children's Social Care) | Assurance | N/A | Deferred | Completion deferred due to impact of Covid-19. |

Appendix 1 – Summary of Outcomes

| Ref | Directorate | Audit | Core / Assurance | Final Date | Assurance (S/A/L) | Notes |
|-------|-------------|---|------------------|------------|-------------------|-----------------|
| 59.04 | Added | ControCC (Adult Care) | Core | 15-Jun-20 | A | |
| 59.05 | Added | Assistive Technology (Home Improvement Agency) (Adult Care) | Assurance | 16-Jul-20 | A | |
| 59.06 | Added | ICT Strategy (Neighbourhoods) | Assurance | 28-Jul-20 | S | |
| 59.07 | Added | IT Change Management (Neighbourhoods) | Assurance | 18-Jun-20 | A | |
| 59.08 | Added | Corporate Debt Management (Resources) | Core | 21-Sep-20 | S | |
| 59.09 | Added | Procurement of Utility Contracts (Neighbourhoods) | Assurance | 18-Sep-20 | A | |
| 59.10 | Added | Annual Leave (Children's Services) | | 02-Dec-20 | A | |
| 59.11 | Added | Consultancy (Resources) | Assurance | | A | |
| 59.12 | Added | Homeworking | Assurance | | Ongoing | Carried forward |
| 59.13 | Added | Discretionary Covid Grants | Assurance | | A | |

Appendix 2 – RBC Assurance Framework

