

Overall Summary By Portfolio and Audit Type

Appendix 1

	Corporate*	Place	CYPF	Communities	Resources**	BCIS	MFS	Investigations	Total Days
Compliance Audits	25		7	5			118		155
Risk Based Audit	54	154	190	377	274	99		27	1175
System Based Audit									0
Control Risk Self Assessment			30						30
School Visits			40						40
Application Reviews						24			24
Follow Up Audits		10	9	15	20				54
Project Management Reviews		72							72
Advisory								20	20
Value for Money		18							18
Investigations								88	88
Pro-active Fraud Reviews								56	56
Grant certification/account sign-off		20	10	9					39
Report Production			5						5
Total Days	79	274	291	406	294	123	118	191	1776
No of audits	5	18	13	26	15	10	7	7	101
No of follow-up reviews		4	4	6	8				22
School visits/follow-ups/reports			16						16
Productive Outputs	5	22	33	32	23	10	7	7	139

exc reactive

High Priority	79	216	161	347	266	123	118	163	1473
Medium Priority		38	113	50	20				221
Low Priority			7						7
Statutory		20	10	9	8			28	75
Total Days	79	274	291	406	294	123	118	191	1776

* Cross cutting reviews covering multiple Portfolios

** Includes Sheffield One and Policy, Performance and Communications

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Corporate Reviews								
	Corporate Business Continuity Planning (BCP)	RBA	High	Review of the BCP approach to ensure it is fit for purpose		1		
Risk Management								
	Corporate risk management approach	RBA	High	Assurance that the risk management system in place is robust. With sampling to be undertaken in portfolios.		1		
Annual Governance System (AGS)								
	Data quality checks	compliance	High	Assurance that the returns are supported with appropriate evidence. Sampling to be undertaken in portfolios.				
	Annual statement production and process review	compliance	High	Assurance that the system in place for the production of the AGS is robust.				
Public Health								
Public Health	Public Health Strategy integration	RBA	High	The review will examine how the revised Public Health Strategy for the Council has been developed and communicated. To ensure it is incorporated into the strategic decisions and day to day operations of the council.	Better Health and Wellbeing			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Place Portfolio (266)								
Regeneration and Development Services	Grant - Local Pinch Point Fund	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. A61 Penistone road junction improvements with a grant allocation sign off required by 30.9.16, in relation to the outstanding balance c/fwd from 15/16.	2 & 5			
	Sheffield Lower Don Valley (LDV) - Growth Fund Allocation	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Flood defence grant for the protection of commercial businesses. Sign off required for the outstanding balance c/fwd from 15/16.	2, 5 & 6			
	Local Authority Bus Subsidy Grant	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Grant to support bus services and provision of infrastructure. Required by 30.9.16.	5			

	Planning - Building Controls	VFM	High	Assurance that the service is applying a commercial and competitive approach ensuring full costs are recovered and an effective fee charging mechanism. Ensuring there is a clear Strategy for the service and the audit will include an assessment of the unit costs per inspection. Finally to review the process for notices of enforcement when planning breaches have been reported.	5 & 6		Place 264, 265 & 266	
	Community Investment Levy (CIL)	RBA	High	Assurance about the implementation of the new CIL to provide an infrastructure to support new developments in an efficient way. Ensuring adherence to agreed timescales and an assessment of the impact of the new CIL, as well as the scaling back of section 106 agreements. Also to review the charging schedule, ensuring it is financially viable and an assessment of the spending arrangements to the levy funds.	2 & 5			
	Archaeology Accounts	Accounts sign off	Statutory	Statutory sign off of annual accounts.	N/A			
	Parking Services - including a follow up review	RBA	High	Assurance that the service is adhering to the Council's Policies and Procedures. Review to include an assessment of progress made and updated position against the follow up review undertaken in 14/15.	2, 5 & 6		Place 21 & 25	

Business Strategy and Regulation	Markets Service	RBA	High	Review requested by Head of Service to ensure that new processes and controls are robust and effective. To include an assessment of progress made and updated position against the follow up review undertaken in 14/15.	2, 5 & 6			
	Commercialisation Project	Project Management	High	Project management standards are complied with including clear project planning and progression, effective communication channels, defined roles and responsibilities and effective governance and reporting arrangements. Including effective and clear links to other projects and partners.	2, 5 & 6			
	Premises Licences	RBA	High	To provide assurance that processes are robust and effective for premises licences.	2, 3, 5 & 6		Place 155, 156, 160, 162, 164, 165, 299-301, 303, 308 & 309	
(Links to Human Resources)	Succession Planning/Staff Development	RBA	High	To provide assurance that succession planning has been considered and appropriate action taken to address this issue across the Portfolio. To include an assessment of staff development plans and effective monitoring and delivery.	2, 5 & 6			
Capital and Major Projects	Don Valley Stadium - Development	Project Management	High	Assurance around the governance and decision making arrangements, including the approvals process and development of the site.	2, 3 & 5		Place 154	

	Sheffield Retail Qtr Project (NRQ)	Project Management	High	Project management standards are complied with including clear project planning and progression, effective communication channels, defined roles and responsibilities, clear funding arrangements and effective governance and reporting arrangements. Including effective and clear links to other projects and partners.	2 & 5		Place 254	
Creative Sheffield	Sheffield City Region Investment Fund (SCRIF) Projects	Project Management	High	To select a sample of projects and assess the project management and progression of the project, service delivery, staffing/human resources element and the decision making process.	2 & 5			
Culture and Environment	Parks Service Review	RBA	High	To provide assurance to management that the service controls are adequate and been operated in an effective manner, this will cover; management controls, budget setting and monitoring, KPI's/targets and performance monitoring and reporting arrangements.	5		Place 65, 70, 76, 78 & 80	
	Sheffield International Venues Ltd (SIV) - monitoring arrangements.	RBA	High	To provide assurance that monitoring arrangements are robust and effective.	2 & 5			
Cross cutting within Place Portfolio	Achieving Savings	RBA	High	To provide assurance that arrangements support the effective and timely delivery of agreed savings.	2, 5 & 6		Place 201, 240 & 253	CR113
	Use of Consultants	RBA	Medium	Adherence to the Councils procurement procedures, including value for money partnerships, justified and controlled costs, areas of spend and appropriateness of skills mix. Requested by Directors	2 & 5		Place 39	

Follow-ups	Information Governance - Howden House	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	2 & 5			
	Highways Maintenance Client Monitoring Arrangements	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High.	2, 5 & 6		Place 253	CR113
	The New Capital Delivery Framework	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High.	2, 5 & 6			
	Bus Rapid Transport (BRT) North	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	2, 5 & 6			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
CYPF Portfolio (306)								
Inclusion and Learning (ILS)	Special Educational Needs and Disabilities (SEND) - Invoicing	RBA	High	To provide assurance to management that the service controls invoicing arrangements effectively which helps keep 'debtors' to a minimum.		4		
	School Company	RBA	High	To provide assurance that appropriate client monitoring arrangements have been established and challenge/support roles are clear and effective.		4		
Lifelong Learning and Skills (LLS)	Care Leavers in Education, Employment or Training (EET)	RBA	High	To provide assurance to management that progress is being made in ensuring that Care Leavers are entering employment, education or training rather than becoming 'Not in employment, education or training' (NEET). The review will include the 'Sheffield working' programme that is being delivered by Sheffield Futures.		4		
	Training Centres - Sheaf	RBA	Medium	To provide assurance following the MER process that around the mid-point of the transitional period arrangements are being effectively established that will result in the change of the use of the facility to Learning Difficulties and Disabilities provision.		4		
Children and Families	Early Years Service Review - 'Best Start' Programme	RBA	High	To provide assurance following the restructure and cessation of grants to some childcare providers. To consider the impact and effectiveness of the changes and redesign of this service, in particular performance and outcomes.		4		

	Building Successful Families - Sept 2016 Claim	Grant certification / sign off	Statutory	Statutory responsibility - Phase 2 of the Department for Communities & Local Government (DCLG) Expanded Troubled Families Programme. An audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Verification and validation checks on a representative sample of results for the claim submitted.	3, 4 & 6			
	Building Successful Families - January 2017 Claim	Grant certification / sign off	Statutory	Statutory responsibility - Phase 2 of the Department for Communities & Local Government (DCLG) Expanded Troubled Families Programme. An audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Verification and validation checks on a representative sample of results for the claim submitted.	3, 4 & 6			
	Looked After Children (LAC) - Fostering	RBA	High	To provide assurance to management that the service controls are adequate and operating in an effective manner, this will cover; management controls, budget setting and monitoring, KPI's/targets, Human Resources and performance monitoring and reporting arrangements.	3, 4 & 6			

School Themed Reviews	Insurance arrangements - including third party liability and non delegated duty of care	Control Risk Self-Assessment	Medium	CRSA to identify Head teachers/Business Managers assessment of the Schools Insurance arrangements. To ensure effective, robust and up to date policies are in place, including arrangements with contractors and sub-contractors in relation to third party liability and non delegated duty of care. May involve visits, will depend on content of returns.	4 & 6			
	Supply/cover procedures in schools	Control Risk Self-Assessment	Medium	CRSA to identify Head teachers/Business Managers assessment of the schools supply cover procedures to ensure effective and robust controls are in place. Ensuring that all schools have a procedure in place and staff are fully aware of the correct process to follow. May involve visits, will depend on content of returns.	4 & 6			
	Routine school visits - 10 schools	School Visit	High	Financial healthcheck of schools in light of the compulsory academisation programme.	4			
	Schools Websites - publication of declaration list and pupil premium spend	Compliance	Medium	Assurance that the schools are complying to the DfE requirement that this information should be declared on the schools website.	4			
	School Financial Values Standards (SFVS)	compliance	Low	Schools that do not complete the SFVS return for 2015/16 will be issued a letter from Internal Audit notifying them that they will be included on all the School Themed reviewed for 2016/17 due to concerns about their internal controls and processes. In an addition an audit visit may also be undertaken.	4			

	Pupil Premium expenditure on Children in Care	RBA	Medium	Assurance that the procedures/policies in place relating to pupil premium are in line with DfE requirements and that they are appropriate and effective.	4			
	Schools Annual Report	Report Production	Low	Report outlining and summarising all the findings and recommendations for the 2015/16 school themed audits.	4			
	Firs Hill	School Visit	Medium	Assurance to the Governing Body that the school has secure financial management in place.	4			
Business Strategy	Universal Free School Meals (UFSM)	RBA	Medium	Assurance that the UFSM has now become part of the School's business as usual and funding of each meal has not resulted in a School shortfall at financial year end.	3 & 4		CYPF58, 59 & 79	
(Link to Children and Families)	Free Early Learning (FEL) - Sourcing of Providers	RBA	High	To provide assurance that there is a robust process in place regarding the sourcing and approving of providers for inclusion on the FEL list, with adequate provision across the city to meet demand and ongoing assessment/evaluation.	4			
Cross cutting within CYPF Portfolio	Achieving Savings	RBA	High	To provide assurance that arrangements support the effective and timely delivery of agreed savings.	4			
	Purchasing Cards	RBA	Medium	To provide assurance that purchasing cards are held securely and used in line with the Councils policies/procedures.	4			
Follow-ups	FEL - Payments/ Administration	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	4 & 6			

	Cash Handling - Schools and CYPF	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H for both audit reports.	4 & 6			
	Deficit Recovery	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	4 & 6			
	Care Leavers	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	4 & 6			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Communities Portfolio (437 days)								
Care and Support	Safeguarding - financial abuse	RBA	High	A review of the financial controls in place within Safeguarding to mitigate financial abuse.	4		5	CR025
	Continuing Health Care (CHC) in Learning Disabilities	RBA	High	Assurance that the controls in place for the management and monitoring of CHC support packages is robust.	4			
	Adult provider services (APS) - money management	RBA	High	A review of money management controls in APS, to provide assurance of robust and consistent controls.	4			
	City Wide Care Alarms	RBA	High	A review of the budget arrangements in place, and savings forecast with regard to the telecare system to be installed.	4		155	
	Client Management information	RBA	High	A review to ascertain that client management information is robust to ensure accurate cost monitoring	4			
	Resource allocation system (RAS)	RBA	High	A review of the RAS to ensure it is reviewed on a regular basis and is fit for purpose.	4			
	Review and Reassessment in Adults and Learning Disabilities (LD)	RBA	High	Assurance that review and reassessment work in adults and LD is effective and timely.	4			
	STIT	RBA	High	A health check of the restructured STIT service, to provide assurance that controls are in place.	4			
	Social Care Capital Grant	Grant certification/	statutory	Statutory sign off of grant deadline of 30 June 2016	N/A			

	Disabled Facilities Capital Grant Sign off	Grant certification/	statutory	Statutory sign off of grant deadline of 30 September 2016	N/A		
Business Strategy	Performance Management in Communities	RBA	Med	Assurance on the performance management system in place in operation across Communities.	4		
	Staff utilisation	RBA	High	A review across the portfolio examining staff utilisation and costs	4	2	
	Sick absence management	RBA	High	A review across the portfolio examining sick absence management at operational level	4	65, 231	
	Communities - Achievement of savings	RBA	High	Assurance that forecast savings in the portfolio are on target to be achieved.	4		
Commissioning	Better Care Fund (BCF)	RBA	High	A second piece of work to be delivered across the BCF pooled budget area, working in liaison with Health auditors. Yet to be scoped.	4	240	
	Provision of independent providers	RBA	High	To provide assurance that controls in place regarding provision of independent providers are effective	4	217	
	Contract management	RBA	High	A review of reconciliation and financial controls in relation to provider payments	4		
	Commissioning Needs Analysis	RBA	Med	A review on the forecasting process and systems in place to ensure demand forecasting/needs analysis are accurate and fit for purpose.	4		
Council Housing	Archives Accounts	Grant certification/ account sign off	statutory	Statutory sign off of annual accounts in quarter 1.	N/A		
	Executor Services (ES)	RBA	High	To provide assurance that the financial controls in relation to ES are robust	4		

	SCAS - unspent direct payments reclaimed.	RBA	High	To ensure that unspent direct payments are effectively and effectively reclaimed.	4			
	SCAS - care packages costing	RBA	High	An audit to examine the controls in place regarding the costing of care packages.	4			
	Rechargeable Repairs - debt management	RBA	Med	Assurance that there is robust system in place for debt management processes in place with regard to rechargeable repairs	4			
	Homes and Community Agency (HCA) compliance audit - peer review	Compliance	Med	Annual peer review to be undertaken	3			
	Sheltered housing	RBA	High	To provide assurance that the revised delivery model is fit for purpose and is compliant with relevant care act legislation	3, 4			
	Sustainable City - development model	RBA	High	To provide assurance that governance is robust and that funding is maximised, following the move to Communities from Place	3, 4			
Follow-ups	DOLS	Follow up	Med	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was high				
	Safeguarding	Follow up	Med	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was high				
	Appointeeships	Follow up	Med	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was high				

	Sheffield Housing Repairs and Maintenance Contract - Performance Monitoring	Follow up	Med	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.				
	Client Management in Learning Disabilities Service	Follow up	Med	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.				
	Libraries Governance	Follow up	Med	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.				

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
BCIS								
	Subject Access Requests (CYPF)	RBA	High	Assurance on how subject access request are handled and processed in a timely and effective manner within CYPF.	ALL	AGS	R196	
Records Management	Review of the Records management Service.	RBA	High	To provide assurance to management that the records management service is operating effectively in relation to the risk posed by the storage of paper records.	ALL	AGS	PPC 25	
	Electronic storage and management of data	RBA	High	To provide assurance to management that the Council's policies, procedure and processes for the electronic storage of data are operating efficiently and effectively. This will include the roles of SIRO's and PIRO's within the organisation	ALL	AGS	PPC 25	
Change management Processes	Change Management Processes	RBA	High	To provide assurance to management that the change management processes undertaken by Capita are operating effectively	ALL		R277	
Contract Management	Capita Contract / KPI's	RBA	High	To provide assurance to management that the KPI's used to manage the Capita contract are clearly defined, monitored and give rise to the desired service delivery for the Council.	ALL		PPC/200/198	
Payment Card Industry Standard (PCI) Compliance	PCI Compliance	RBA	High	To provide assurance to management that arrangements are robust for appropriate operation of PCI controls.	ALL		R143	

Physical Security and environmental controls	Review of the Controls in the Town Hall server room	RBA	High	The relocation of new services to the Town Hall has raised the potential risks in the operation of the Town Hall server room. This review will provide assurance to management that such risks have been appropriately mitigated.	ALL			
Eclipse	Outline Business Case	RBA	High	To review and provide assurance to management that the outline business case for the new Eclipse system is adequate to support the project to deliver the require outcomes.	Thriving Neighbourhoods and Communities			
Application Review	Capita One	Application review	High	To provide assurance to management that the application is being operated effectively.	Talking Inequalities			
	OHMS Replacement	Application review	High	To provide assurance to management that the application is being operated effectively.	Thriving Neighbourhoods and Communities			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Resources								
Human Resources	DBS checking protocols	RBA	High	To provide assurance to management that the processes in place for the identification and vetting of staff in line with the DBS processes are appropriately defined and operating effectively.	ALL	AGS	R239	
Customer services	Cashiers Service Review	RBA	High	This element of the Capita contract is being brought back in House in 2016. To provide assurance to management that the processes in place in the service are clearly defined and comply with the requirements of the Council. This will dovetail and compliment work on other aspects of the service such as Health and Safety. The review will also examine the options for the future provision of the service to ensure on-going Value for Money (VFM).	ALL		R174	
Commercial Services	Compliance with procurement policies in devolved contracting areas.	RBA	High	To provide assurance to management that procurement activities which are not undertaken directly by the Commercial Service mainly in Housing Service, Communities, CDS (Place) and CYPS (Excluding Schools) are being undertaken in line with prescribed Council processes.	In touch organisation		R11/R29/R5/R192	
	Controls for the operation of the Integra Supplier portal.	RBA	High	To provide assurance to management that controls in place for the operation of the Integra Supplier portal are operating effectively.	In touch organization/ Strong Economy	AGS	R3/ R194/ R262/ r264	

Finance	Sheffield City Region - Sheffield City Council interactions	RBA	High	To provide assurance to management that Council has adequate controls in place to manage the interactions between itself and Council.	Strong Economy		R262/R179/R282	
	Replacement of the Council's AIM system	RBA	High	To provide support to management in the introduction of the new AIM system (this system is used to allocate all income received by the Council to the appropriate debtor accounts)	All	AGS	R264	CR115
Resources Cross Cutting review	Achieving Savings	RBA	High	To provide assurance to management that arrangements support the effective and timely delivery of agreed savings.	Strong Economy		PPC 5/R10	CR115
Finance Refine Project	Refine Project	RBA	High	The Refine project is to replace the Councils General Ledger, Creditors and Debtors systems and associated controls. Time has been allowed to support the project and to provide Internal Audit input at appropriate times. The elements to be covered will include the arrangements for testing the system and the examination of output. The evaluation and testing of interfaces. The cut over of data and reconciliation of the current system to the new Integra system. Internal Audit will also provide guidance on control arrangements as they arise.	All	AGS	R174/R264	CR 115
	General Ledger reconciliation processes	RBA	High	To provide assurance to management that all ledger reconciliations required for the effective operation of the new Integra system have been identified and that they are being undertaken in a timely and controlled manner.	All		R174	CR98
	Refine Project review	RBA	High	This review will be undertaken at the end of the project to identify any areas where lessons can be learnt for future projects.	N/A	AGS	R264	CR115

Transport and Facilities Management	MOT bay processes and income	RBA	High	This is a high cash income area. To provide assurance to management that controls in place for the operation of the service are effective and to examine the potential to move to non cash income.	Strong Economy	AGS	R174/ R118	
	Support to the insourcing of the Kier Contracts	RBA	High	The Kier service is to be reintroduced into the Council from 2017 and this review will be to provide assurance to management that the arrangements for the preparation of this significant move have been fully defined and are being implemented effectively	In-touch organisation			
Legal Services	Directors Assurance Mapping	RBA	High	To provide assurance to management that the Council has adequate governance arrangements in place and that these are operating effectively.	All			
Annual Accounts	Production of the leases note for the Annual Accounts.	RBA	Statutory	To provide support to management in the production of the Councils' Annual Accounts. (this will also provide experience required by the CIPFA trainee working in the service).	Not Applicable		R147	
Policy, Performance and communications	Performance management and reporting	RBA	High	The council has a new performance management processes for the recording and reporting of KPI's. This review will provide assurance to management that the processes are clearly defined and reported effectively.	All		PPC 23	
Follow-up reviews	Petty Cash Central Controls	Follow-up reviews	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High				
	Corporate mail Procedures	Follow-up reviews	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High				

	External Funding	Follow-up reviews	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High				
	Activity Sheffield	Follow-up reviews	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High				
	Sickness Absence	Follow-up reviews	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was Medium - High				
	Payroll Pension Arrangements	Follow-up reviews	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was Medium - High				
	Vehicle Management	Follow-up reviews	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was Medium - High				
	Capita Single Person Discount (SPD) review process.	Follow-up reviews	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was Medium - High				

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Investigations								
Re-active Investigations	Time for investigations	Investigation	High	Undertake investigations and support service managers where there are allegations of potential fraud.	All	AGS	R158	
	Advice to Management	Investigation	High	This is a resource to provide ad-hoc advice to management across the Council in relation on-going management investigations.	All	AGS	R158	
	Report to Members on the outcome of the fraud Investigation work	Investigation	High	To coordinate the submission of data for the annual protecting the public purse exercise and for reporting this through to Members of the Audit Committee.	All	AGS	R158	
	Follow-up - Council Investigation review	Follow-up	Medium	To provide assurance to Members and Management that appropriate progress has been made on the outcomes from the corporate review of investigations processes.	All	AGS	R158	
	To review and updated the Councils anti fraud policies including: Money Laundering Anti Bribery Policy Fraud Response plan	Advisory	High	To provide assurance to Members and Officers that the policies in place are adequate and up to date to ensure that they are operating satisfactorily.	All	AGS	R158	
National Fraud Initiative (NFI)	NFI Data Matching output year	Advisory	Statutory	Legal requirement - This is to coordinate the Councils data extraction processes for the mandatory NFI process.	All	AGS	R158	

Housing Benefit	Housing benefit review	RBA	High	To provide assurance that the Council has adequate controls in place to control and monitor expenditure on housing benefit in line with the required regulations. Including regularity and the review of the system and application assessment which was previously 3 separate reviews.	All	AGS	R133 & R135	CR120
Governance Arrangements./ Pro-Active Fraud prevention	Declarations of Interests and gifts and Hospitality	Proactive Fraud work	High	To provide assurance to management that there are adequate processes in place to ensure that gifts and hospitality is identified, reported and authorised. Also that declarations of interest returns are completed on a timely basis.	All	AGS	R158	
	Staff Expenses Claims	Proactive Fraud work	High	This is to provide assurance to management that the Council has in place adequate systems and procedures to minimise fraudulent activity and to ensure that such activity is identified and dealt with via appropriate mechanisms. This will included the testing of transactions from a fraud prevention perspective.	All	AGS	R158	
	Right To Buy	Proactive Fraud work	High	This is to provide assurance to management that the Council has in place adequate systems and procedures to minimise fraudulent activity and to ensure that such activity is identified and dealt with via appropriate mechanisms. This will included the testing of transactions from a fraud prevention perspective.	All	AGS	R158	

	Cashiers Transactions (to be conducted in parallel with the review of cashiers)	Proactive Fraud work	High	This is to provide assurance to management that the Council has in place adequate systems and procedures to minimise fraudulent activity and to ensure that such activity is identified and dealt with via appropriate mechanisms. This will included the testing of transactions from a fraud prevention perspective.	All	AGS	R158	
--	--	----------------------	------	--	-----	-----	------	--

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	Corporate Plan Link (priority/ value or outcome)	AGS	CRR	PRR
Main Financial Systems								
	Debtors	compliance	High	The system in place for managing and controlling debtors is working effectively and efficiently. Provides assurance to External Audit.	1			
	Creditors (P2P)	compliance	High	The system in place for managing and controlling creditors is working effectively and efficiently. Provides assurance to External Audit.	1			
	Payroll	compliance	High	The system in place for managing and controlling payroll is working effectively and efficiently. Provides assurance to External Audit.	1			
	Council Tax	compliance	High	The system in place for managing and controlling council tax is working effectively and efficiently. Provides assurance to External Audit.	1			
	NNDR	compliance	High	The system in place for managing and controlling NNDR is working effectively and efficiently. Provides assurance to External Audit.	1			
	Portfolio finance controls (Place)	compliance	High	Following reviews in other portfolios, that the arrangements for financial controls in Place are robust and effective. Provides assurance to External Audit.	1			

	Combined Authority - cash book testing	compliance	High	A review of the controls in place for combined authority cash book transactions	1			
--	---	------------	------	---	---	--	--	--

NB: As per the protocol with External Audit, the main financial systems are currently defined as:

- Payroll (and associated sub systems such as pensions)
- Purchase to Pay (ordering and accounts payable).
- Accounts Receivable (sundry Debtors) - Debt Recovery Processes
- Corporate Finance Budgetary control – Including Portfolio budgetary control)
- Main Accounting System incl Bank reconciliations
- Asset Management Systems
- Council Tax Income
- National Non-Domestic Rates (NNDR) system
- Housing Benefits and Council Tax Benefits Payments systems.
- Treasury management
- Rent income control

First Call List								
Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	CRR	Portfolio RMP
Place								
Place Regeneration and Development	Grant - Department for Environment, Food and Rural Affairs (DEFRA) Air Quality Grant 2013/14	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Grant to be used to produce a communication plan, a prelude to a major capital project expected to be the outcome of the Air Quality Study. Required by 31.10.13, however an extension has been provided by DEFRA indefinitely.	3 & 5			
Regeneration and Development Services	South Yorkshire Forest Partnership (SYFP)	RBA	Medium	Assurance in relation to succession planning, funding arrangements for this partnership and any 'lessons learnt' that can be transferred to other similar arrangements.	3 & 5			
Place Regeneration and Development (also link to Public Health)	Air Quality	RBA	Medium	Assurance that the Council is not breaching European Union (EU) thresholds for air quality. To establish if there is effective monitoring and reporting arrangements on air quality, including financial management (funding and areas of spend) and monitoring of the Air Quality Action Plan and working with key stakeholders.	3 & 5		Place 251	
Place - Business Strategy and Regulation	Medico-Legal and Coronial Services	RBA	Medium	To provide assurance to management that the service controls are adequate and been operated in an effective manner, this will cover; management controls, budget setting and monitoring, KPI's/targets and performance monitoring and reporting arrangements.	N/A		Place 242, 243, 246 & 282	
CYPF								

CYPF - Inclusion and Learning (ILS)	Inclusion and Learning Service Review	RBA	Medium	The service is currently undergoing a restructuring exercise. The scope of the audit will be defined following this restructure but may cover management controls, budget setting and monitoring, KPI's/targets and performance monitoring and reporting arrangements within a specified service area.	4			
CYPF - Children and Families	Gibson House	RBA	Medium	To provide assurance to management that the centres controls are adequate and operating in an effective manner, this will cover; management controls, financial controls, Human Resources and performance monitoring and reporting arrangements.	4 & 6			
CYPF - Children and Families	Independent Review Services	RBA	Medium	To provide assurance that this service area has adequate and robust controls in place to provide effective service delivery.	4			
CYPF - Children and Families	Attendance Strategy	RBA	Medium	To provide assurance that the Multi-Agency Support Teams (MAST) are performing well against the Services Attendance Strategy. Helping to improve both children's attendance at school and their performance.	4			
Communities								
Communities	Commissioning - Better Care Fund (BCF) 1	RBA	High	A piece of work to be delivered across the BCF pooled budget area, working in liaison with Health auditors. Yet to be scoped.	4			
Communities	Deprivation of Liberty Safeguards (DOLS) - court of protection	RBA	Medium	A review of the court of protection process for DOLS to ensure it is effective, efficient and fit for purpose	4			

Communities	Care and Support - Shared Lives initiative	RBA	Medium	That controls regarding the SL initiative are working.	4			
Communities	Safeguarding controls in Sheffield Health and Social Care Trust (SHSCT)	RBA	High	Audit of the controls in place regarding the operation of the safeguarding service delivered by the SHSCT	4			
Communities	Commissioning - non delegable duty of care	RBS	Medium	A review of the controls in place on the mitigation of risks with third party providers, with regards to duty of care.	4			
Communities	Commissioning - response for care provider failure	RBS	Medium	Have we got the appropriate response in place when/if care providers fail?	4			
Communities	Commissioning - Real time monitoring	RBS	Medium	A review of the system in place with special focus on the quality of provision and money involved. Previous concerns about the time it takes to get packages altered.	4			
Communities	Commissioning - Waivers	RBA	Medium	A review of how waivers are used - ensure the corporate process is followed.	4			
Communities	Community Services - voluntary/ community sector	RBS	Medium	A review of how robust the commissioning of processes with the vol-comm sector is.	3, 4			
Communities	Housing - Housing General Fund	RBA	Medium	To provide assurance that the controls in place for the management of the fund are robust	4			
Communities	Housing - Letting policy and turnarounds	RBS	Medium	To provide assurance that there is a timely and effective system in place for the relating of properties following re-furbishment	4			

Communities	Housing - Estate office	RBA	Medium	To provide assurance that the revised delivery model is fit for purpose.	3, 4			
Communities	Housing - Debt Management in SCAS/Housing	RBA	Medium	A review of the controls in place relating to debt management.				
Communities	Housing - SCAS - stakeholder involvement	RBA	High	A review focussing on the controls in place around the effective involvement with SCAS's internal and external providers.	4			
Communities	Housing - SCAS - performance management framework	RBA	Medium	To provide assurance that performance management relating to SCAS performance is effective. (include payment of providers)	4			
Communities	Housing - SCAS - deferred payments	RBA	Medium	To provide assurance that the system in place for dealing with deferred payments for clients is robust	4			
Corporate								
Corporate	Risk Management - Integration of project and programme risks	RBA	Medium	To provide assurance on the integration of project and programme risks to the corporate risk management system.	1			
Corporate	Risk Management - quality of risk mitigation	RBA	Medium	To provide assurance on the quality of risk mitigation across the council.	1			
Resources								
Resources - Human Resources	Grey Fleet processes	RBA	Medium	The grey fleet is determined as any vehicles which are used for the benefit of the Council, but which do not form part of the Council's operational Fleet (i.e. Officer cars for which expenses are claimed). To provide assurance to management that the risks associated with the grey fleet have been identified and appropriately mitigated.	Not Applicable			

Resources - Human Resources	Human Resources Key performance Indications for the Capita contract.	RBA	High	To provide assurance to management that the KPI's used to managed the HR. element of the Capita contract are clearly defined and reported so as to ensure that the Contract delivers the required output for the Council in an effective and efficient manner.	ALL	AGS	R52	
Resources - Commercial Services	Corporate Contracts Register	RBA	Medium	To provide assurance to management that Council's Contract register is up to date and is being used effectively when goods and services are procured.	Strong Economy		R35	
Resources - Finance	Income Forecasting of Council Tax and National Non Domestic Rates	RBA	Medium	To provide assurance to management that, the arrangements for the forecasting of income derived from Council Tax and NNDR are accurate and timely.	ALL		R174	CR98
Resources Transport and Facilities Management	Re-integration of the Kier Kaps service.	RBA	Medium	To provide assurance to management that the Kier Kaps integration has been undertaken effectively.	In-touch organisation		R198	
Investigations/Pro-Active								
Pro-Active Investigations	Blue Badges/ Travel Permits/ Residents Permits	Proactive Fraud work	High	This is to provide assurance to management that the Council has in place adequate systems and procedures to minimise fraudulent activity and to ensure that such activity is identified and dealt with via appropriate mechanisms. This will included the testing of transactions from a fraud prevention perspective.	All	AGS	R158	

Pro-Active Investigations	Council Tax Support	Proactive Fraud work	High	This is to provide assurance to management that the Council has in place adequate systems and procedures to minimise fraudulent activity and to ensure that such activity is identified and dealt with via appropriate mechanisms. This will included the testing of transactions from a fraud prevention perspective.	All	AGS	R158	
---------------------------	---------------------	----------------------	------	--	-----	-----	------	--

Summary	no of audits	High	Medium	Statutory
Place	3		2	1
CYPF	4		4	
Communities	16	3	13	
Resources	5	1	4	
Investigations	2	2		
Corporate	2		2	
Total	32	6	25	1

This page is intentionally left blank