	Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Score	Progress
1	Corporate	Project and Programme business case review	RBA	High	To provide assurance that business cases are robust and will deliver planned benefits.	610	Defer - initial scoping identified that a Head of Service has been assigned responsibility for reviewing and refreshing business case templates.
2	Place	Waste Project (Veolia)	Project	High	To provide assurance that the monitoring of the waste project is effective. To also include a review of the steps taken to reaching an agreement with Veolia in relation to savings.	755	Head of FBP asked to defer to 18/19 plan (11 June 17).
3	People - Lifelong Learning and Skills (LLS)	Employability Programme	Project	High	To provide assurance that this project is being effectively managed and controlled to achieved defined outcome and to support vulnerable people to overcome personal and practical barriers and move into sustainable work.	665	Scoped - defer at request service area due to changes within LLS.
4	People	Quality Assurance Process	RBA	High	To provide assurance that an effective and robust quality assurance framework is in place within this service area.	620	Scoped - defer at request service area due to changes within LLS.
5	Policy, Performance and Communication	Internet and Intranet - Channel Shift and Benefits realisation	RBA	High	To provide assurance to management, that the introduction of the new internet and intranet platforms are leading to the benefits realisation of the project by moving more services to an automated channel shift.	570	Initial scoping - not fully operational at the present time
6	People - (Link with Business Strategy)	Childcare Placements	RBA	High	To provide assurance that an effective integrated approach has been adopted by the authority and the NHS, with robust intervention work and identification of high complex cases on a timely basis for effective planning and costings. To include an assessment of the effectiveness of the partnership arrangements with Sheffield Clinical Commissioning Group (CCG), NHS England and other NHS providers to provide a range of joint services to children and families.	705	Scoped - Consultant has been brought in by the service to review this area.

7	Resources - Human Resources	Capability Procedures	RBA	High	To provide assurance to management, that the policies and controls for the management of capability procedures for staff are operating effectively.	610	New procedure being implemented - briefing sessions currently being rolled out for managers.
8	Resources - Human Resources	Pension Arrangement	RBA	High	To provide assurance to management that the data flows in relation to the working relationships with South Yorkshire Pensions Authority are operating effectively	580	HR revising process for managing pension payments following insourcing of Payroll.
9	Place	Homes and Community Agency (HCA) - peer review	Compliance	High	HCA funding controls - peer review	0	defer at mid year point - No review required
10	People	Building Successful Families - July 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.	855	defer at mid year point - No July claim to DCLG not submitted
11	Creative Sheffield	Maker Hub - City Centre Digital Incubator (Castlegate Technology North)	RBA	High	To provide assurance that grant funding conditions are complied with and effective procurement arrangements are in place. Also to ensure that robust governance arrangements are in place and effective value for money is demonstrated.	690	Initial scoping identified that the contract has not yet been let to a developer and so there is nothing to audit at this time.
12	MFS	Rent Income Control	Compliance	High	The system in place for managing and controlling rent income is working effectively and efficiently. Provides assurance to External Audit.	1000	Scoped - but deferred due to integra issues
13		Highways Client Monitoring of Amey Performance	RBA	High	Assurance about the client monitoring role ensuring Amey delivery a high quality and timely service.	730	Initally scoped - team being merged into TTAPS. New processes/procedures will be implemented
14	Transport and Facilities Management and Building Maintenance	Procurement - Including the Use of Subcontractors (HRM Insourcing)	RBA	High	To provide assurances to management that the procedures in place relating to procurement of Goods and Contractors are operating efficiently and effectively	720	Head of Service is aware of the issues with the insourcing of Housing Repairs and Maintenance team. No value to be added by auditing now.

| 15 | Transport and Facilities Management and Building Maintenance | Stock Control (HRM insourcing) | RBA | High | To provide assurance to management that the stores system is being operated effectively and that store are held securely and transactions are undertaken in an effective manner. | 720 | Head of Service is aware of the issues with the insourcing of Housing Repairs and Maintenance team. No value to be added by auditing now. |
| 16 | People | Early Years - including Early Support - Children Centres | 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 an assessment of children centres. | 665 | New Head of Service - requested that the audit be deferred until systems and processes have been reviewed |

Appendix 2 - Deferred by Internal Audit and Replaced

Audits removed

	Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Score	Progress
1	Corporate	Statutory Duty - Assurance Mapping	RBA	High	To provide assurance that we have the capacity and ability to fulfil our statutory duty.	725	Duplicate entry in original plan.
2	Corporate	European Services Directive	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	0	delete as done earlier in year
3	Place	Local Assistance Schemes	RBA	High	To provide assurance that the process is robust and fit for purpose, including a review of the governance arrangements and operational practices.	0	Moved from CYPF and defer at mid year point - reviewed in 15/16 small area
4	Place	Heating Mechanical Engineering capital review	RBA	High	To review the process and evidence in place that support the teams delivery of capital projects	655	defer at mid year point - covered in scope of HRM reviews
5	People	Social Care Accounts Service (SCAS) - deferred payments	RBA	High	To provide assurance that the system in place for dealing with deferred payments for clients is robust.	625	Replaced audit with payments team
6	People	SCAS - process overview	RBA	High	A cross portfolio review of the end to end process for engaging and paying for social care clients to ensure the controls are robust.	725	Replaced audit with Debt Mgt
7	People	SCAS - mental health payments	RBA	High	To review the process and systems in place for the payment to the Sheffield Health and Social Care Trust for the delivery of mental health services.	745	Deferred
8	Resources	Reconciliation controls for main financial systems	Compliance	High	Assurance that the process and controls in place for the reconciliation of main financial systems to the Councils control account are robust.	1000	Defer - duplicate entry in original plan

9	Legal Services	Corporate Governance	RBA	High	To provide assurance to management that the Policies surrounding Corporate Governance are up to date and are operating effectively to safeguard the interests of the Council.	560	replaced with Directors Assurance pilot

Audits added back into the 2017/18 tactical plan

1	People	SCAS - Debt Recovery Team	RBA		New/Substitute		replaced SCAS process overview
2	People	SCAS - Payments Team	RBA		New/Substitute		Replaced SCAS deferred payments
3	ICT	Software Licencing	RBA	High	To provide assurance to management that the processes are adequate to ensure that all systems have the required software licences and that these are being purchased in an effective and economic manner.	520	for cyber security
4	Legal Services	Corporate Governance - re-titled - Directors Assurance	RBA	High	To support Directors in Assurance mapping	560	IA assisting with pilot
5	Place	Crystal Peaks Service Charge	Grant certification / sign off				New grant
6	People	Training Centres	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High.	0	High opinion audit report follow-up
7	People	Follow up - SCAS - Unspent Direct payments	Follow up	New	New		M-H audit opinion follow-up
8	ICT	Cyber Security	RBA	High	To provide assurance to management that the processes for Cyber security prevention, detection and management are being operated in a controlled and efficient manner.	545	Substituted for software licensing.
9	Resources	HR Transition - Insourcing	RBA	High	To provide assurance to management that the insourced processes, to ensure that they are effective and meet the governance requirements of the Council	580	Additional days added to this audit to covering an increased scope.

10	Resources	IR35 Legislation	RBA	High	Off-payroll working in the Public Sector: Reform of the intermediaries legislation (IR35)		Requested by Tax and Treasury team
11	Schools	IR35 Legislation	Control Risk Self-Assessment	High	Off-payroll working in the Public Sector: Reform of the intermediaries legislation (IR35)		Requested by Tax and Treasury team
12	People	BCF - Financial and Performance Monitoring	RBA	High	To provide assurance to management that adequate financial and performance monitoring arrangements are in place for the BCF.		
13	People	Financial Review in Residential Services	Consultancy	High	Support and assistance to Business Strategy		

Appendix 3 - Deferred to Balance Resources

	Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Score	Progress
1	Technical	Change Control	RBA	High	To provide assurance to management that the processes for system change control and updating are being operated in a controlled and efficient manner.	545	Resourcing
2	Resources - Finance and commercial Services	Sign -off of Financial decisions	RBA	High	To provide assurance to management that all financial decision are identified and are signed off appropriately.	550	Resourcing
3	Resources - Legal Services	Sign - off of Legal decisions	RBA	High	To provide assurance to management that all legal decision are identified and are signed off appropriately.	560	Resourcing
4	Human Resources	Off-payroll working in the Public Sector: Reform of the intermediaries legislation (IR35)	RBA	High	To provide assurance to management that new legislative changes are being adhered to.		Requested by Tax and Treasury in July but team are happy for this to be undertaken next financial year.
5	Schools	Off-payroll working in the Public Sector: Reform of the intermediaries legislation (IR35)	Control Risk Self-Assessment	High	To provide assurance to management that new legislative changes are being adhered to.		Requested by Tax and Treasury in July but team are happy for this to be undertaken next financial year.
6	Resource Link - Payroll Processing System	ResourceLink new application review	Application review	High	To provide assurance to management that the application is being operated effectively.	610	Resourcing
7	Finance and commercial Services	External Grants funding	RBA	High	To provide assurance to management that the processes used to manage the financial and governance arrangements for external grants are operating in an efficient and effective manner.	750	Resourcing

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