

Overall Summary By Directorate and Audit Type

2024/25

	Corporate*	City Futures	Neighbourhood Services	Children	Adults	Public Health & Integrated Commissioning	Strategic Support Services
Compliance Audits	0	0	0	8	0	0	0
Risk Based Audit	57	106	195	124	105	19	313
Business Partnering	0	35	18	15	25	0	74
VFM	0	0	0	0	0	0	0
Control Risk Self Assessment	5	0	0	10	0	0	0
School Visits	0	0	0	40	0	0	0
Application Reviews	0	0	0	0	0	0	0
Follow Up Audits	0	0	2	4	3	0	0
Investigations	0	0	0	0	0	0	0
Pro-active Fraud Reviews	0	0	0	0	0	0	0
Grant certification/ account sign-off	0	10	24	24	14	0	11
Total Days	62	151	239	235	147	19	398
No of audits	4	7	11	8	6	1	22
No of Business Partner reviews	0	2	1	1	2	0	7
No of follow-up reviews	0	0	1	1	1	0	0
Grant certification/account sign-off	0	2	8	8	1	0	1
School visits/reports	0	0	0	7	0	0	0
Productive Outputs**	4	11	21	25	10	1	30

High Priority	4	9	13	16	9	1	29
Medium Priority	0	0	0	0	0	0	0
Statutory	0	2	8	9	1	0	1
Total Outputs	4	11	21	25	10	1	30

* Cross cutting reviews covering multiple Directorates

** excludes Business Partnering general resource and grant contingency pot

Investigations	MFS	Total Days
0	49	57
53	0	972
63	0	230
0	0	0
19	0	34
0	0	40
0	0	0
0	6	15
120	0	120
0	0	0
0	0	83
255	55	1551
4	4	67
5	0	18
0	2	5
0	0	20
0	0	7
9	6	117

exc reactive

5	6	92
0	0	0
4	0	25
9	6	117

exc reactive

Corporate

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Council Plan 24-28	Directorate Risk Register	Corporate Risk Register
Corporate	Service Risk Registers	CRSA	High	To provide assurance on a sample of service risk registers in terms of risk identification and mitigations.	Together we get things done. Children and young people. Great neighbourhoods. Caring, engaging communities. Creative, prosperous city. City on the move.	SSS155	
Corporate	Risk Management	RBA	High	A corporate review of the Councils Risk Management arrangements, governance and communication process.	Together we get things done. Children and young people. Great neighbourhoods. Caring, engaging communities. Creative, prosperous city. City on the move.	SSS155	
Corporate	Corporate Assurance/ Annual Governance Statement (AGS) process	RBA	High	To provide assurance to management that the process for Directors assurance reporting which ultimately culminates in the AGS is operating effectively. This will ensure that the process includes input from all key stakeholders. The review will include an element of quality assurance checks.	Together we get things done. Children and young people. Great neighbourhoods. Caring, engaging communities. Creative, prosperous city. City on the move.	SSS146	

Corporate	Emergency Planning (EP) and Resilience	RBA	High	A corporate review of the Councils EP arrangements, to provide assurance on resilience.	Together we get things done. Children and young people. Great neighbourhoods. Caring, engaging communities. Creative, prosperous city. City on the move.	NS 218/ 632	
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Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Council Plan 24-28	Directorate Risk Register	Corporate Risk Register
City Futures							
Cross Directorate	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.			
Cross Directorate	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.			
Cross Directorate	Grants - Contingency allocation	Grant certification/ account sign-off	Statutory	Contingency for grant sign offs required by service areas.			
Investment, Climate Change and Planning	Clean Air Fund (CAF) grant	Grant certification/ account sign-off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.	A city on the move		
	Planning Service	RBA	High	A Planning Service 'health check' review to ensure controls are working effectively e.g. billing, financial management, customer interface and benchmarking.	A city on the move		
	Climate Oversight Board	RBA	High	To provide assurance on the operation, governance and processes of the Board.	A city on the move		CR 181,182
	Client Programme relationships	RBA	High	A review of the client relationship and outputs - between Capital Delivery Service (CDS) delivery and clients in service.	A city on the move		

	Safer Roads Grant	Grant certification/ account sign-off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.	A city on the move		
Regeneration and Delivery	Programme and Regeneration Boards	Business Partnering	High	A review of the governance and decision making of the Councils programme and regeneration boards.	Creative & prosperous city		
	Regeneration Service	RBA	High	A Regeneration Service 'health check' review to ensure controls are working effectively.	Creative & prosperous city		
	Stocksbridge Town Fund	RBA	High	A review of the governance and decision making of the Stocksbridge Town Board.	Creative & prosperous city		
	City Heritage - processes and procedures	RBA	High	To provide assurance on the processes and procedures, including delivery towards the City's Heritage Strategy.	A city on the move		
	Commercial Estate - rental income	RBA	High	To provide assurance on the management of the Councils commercial estate - including rental income.	Creative & prosperous city		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Council Plan 24-28	Directorate Risk Register	Corporate Risk Register
Neighbourhood Services							
Cross Directorate	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.			
Cross Directorate	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.			
	Grants - Contingency allocation	Grant certification / account sign off	Statutory	Contingency for grant sign offs required by service areas.			
	Moor Market charges sign off 23/24	Grant certification / account sign off	Statutory	To provide assurance that the service charge has been calculated methodically and all costs included are legitimate and eligible for the Moor Market.			
	Crystal Peaks market charges sign off 23/34	Grant certification / account sign off	Statutory	To provide assurance that the service charge has been calculated methodically and all costs included are legitimate and eligible for the Crystal Peaks Market.			
	Local Authority Bus Subsidy Grant (BSOG)	Grant certification / account 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 30.9.24.			

	Capital Projects/Programmes	RBA	High	To provide assurance on Capital Projects/Programmes that the controls are sound and being adhered to.	A city on the move		
Street Scene and Regulation	Biodiversity Grant - 31/6499	Grant certification / account sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.			
	City Retailers Against Crime (CRAC) system	RBA	High	A review of the system, to provide assurance on controls, performance and value for money.	People living in caring, engaged communities		
Housing Services	Rough Sleepers Initiative Grant 2022-25	Grant certification / account sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.			
	Home Upgrade 2 - Grant - sign off (31/5947)	Grant certification / account sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.			
	Homeless Prevention Grant	Grant certification / account sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.			
	Voids	RBA	High	To provide assurance on the voids process in place for efficiency and effectiveness.	Great neighbourhoods		
	Homelessness	RBA	High	A review on the controls in place to deal with the increase in homelessness and the impact on the Council.	People living in caring, engaged communities		CR187

	Leaseholders Service Charges	RBA	High	Assurance that the system in place for the administration and collection of service charges is working effectively.	People living in caring, engaged communities		
Direct Services	Repairs - use of subcontractors	RBA	High	Audit on the controls in place on the use and performance of repairs sub contractors.	Great neighbourhoods	NS 684/820 /895	
Parks, Leisure and Libraries	Closed Landfill sites - governance and reporting	RBA	High	Audit on the controls in place on the operation and planning relating to the closed landfill sites in the city.	Great neighbourhoods		
	Medico Legal - Business Continuity Planning (BCP) and scenario testing	RBA	High	A review of the BCP process for the service - to include scenario testing.	People living in caring, engaged communities	NS 242/333/352/396/477	
Communities	Community Investment Levy (CIL)	RBA	High	A review of the management and outcomes to ensure that the CIL process is robust.	Great neighbourhoods		
	Youth Services	RBA	High	An overarching review of the service to provide assurance on the controls.	Great neighbourhoods		
	Family Hub	Grant certification / account sign off	Statutory	Assurance that the Family Hubs and Start for Life Grant is spent in accordance with the approved delivery plan.	People living in caring, engaged communities		

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Children's Services							
Cross Directorate	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.			
Cross Directorate	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.			
Cross Directorate	Grants - Contingency allocation	Grant certification / account sign off	Statutory	Provision for any unknown grants that require auditing. May be due to change in requirements of grant funder or no notification from service for new grants.			
Cross Directorate	Education Health & Care Plans (EHCP)	RBA	High	Review of EHCP procedures focussing on multi agency involvement and funding.	Children & Young People * Care & Support * Address Inequalities	19	10
Education and Skills	Holiday Activity and Food Grant	Grant certification / account sign off	Statutory	Internal Audit assurance of grant claim and compliance to terms and conditions.			
	Basic Needs Allocation (BNA)	Grant certification / account sign off	Statutory	To provide assurance of this capital grant for school place provision.			
	Higher Basic Needs Allocation – School Places special	Grant certification / account sign off	Statutory	To provide assurance of this capital grant for provision of school places to meet additional/higher need pupils.			
	Condition Funding	Grant certification / account sign off	Statutory	To provide assurance of this capital grant to improve the condition of school buildings.			
	Virtual Heads	Grant certification / account sign off	Statutory	To provide assurance of this grant to improve educational outcomes for children with a social worker.			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Council Plan 24-28	Directorate Risk Register	Corporate Risk Register
	Excluded pupils /Children with Social Emotional and Mental Health (SEMH) Needs	RBA	High	To provide assurance that demand and provision relating to rising numbers of excluded pupils with SEMH needs is being effectively managed and appropriately funded.	Children & Young People * Belong & Thrive * Address Inequalities	228/2347	
	Special Educational Needs and Disability (SEND) Tribunals	RBA	High	A review of the tribunal process which is financially costly and impacts on child and families.	Children & Young People * Address Inequalities	19	10
	Dedicated Schools Grant	RBA	High	Assurance of the effectiveness of governance arrangements, including legacy arrangements and financial risks.	Children & Young People	22	132
	Children not in registered Education	RBA	High	Review of children not in registered Education including education at home or unregistered. To ensure statutory responsibilities are met and the effectiveness of service and support provided to children and families.	Children & Young People * Safe * Belong & Thrive	228	
Education and Skills and involving Community Services	Not in Education, Employment or Training - NEETS	RBA	High	To review the effectiveness of the policy and procedure to support and reduce numbers of young adults NEETS. Responsibility lies with the Children's Services Leadership Team but service is delivered within Neighbourhood Services.	Children & Young People * Belong & Thrive		
Schools	Sheffield Inclusion Centre	Grant certification / account sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.			
	School Financial Values Standards (SFVS)	Compliance	Statutory	To co-ordinate the return and complete the annual return to the DfE. Schools that do not complete the SFVS return for 2023/24 may be selected for an audit visit.	Children & Young People		

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	Delegated capital funding in schools - Controlled Risk Self Assessment (CRSA)	CRSA	High	To provide assurance in relation to delegated capital funding for schools. Concentrating on prioritisation and governance arrangements.	Children & Young People		
	Individual Schools	School Visit	High	Selection of approx. 5 schools for individual audit to give overall assurance on Schools management.	Children & Young People		
Children and Families	Special Guardianship orders	Grant certification / account sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.			
	Building Successful Families (Payment by Results)	Grant certification / account sign off	High	Verification and validation checks on a 5% representative sample of the MAST cases.			
	Family Time	Follow Up	High	Follow up on progress with agreed recommendations.			
	In House Fostering	RBA	High	Review of practice for recruiting and retaining foster carers.	Children & Young People * Right Care & Support	260	
	Youth Justice	RBA	High	Assurance against the National Standards during and after contract retendering.	Children & Young People * Belong & Thrive	2475	

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Council Plan 24-28	Directorate Risk Register	Corporate Risk Register
Adult, Wellbeing and Care Service							
Cross Directorate	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.			
Cross Directorate	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.			
Cross Directorate	Grants - Contingency allocation	Grant certification / account sign off	Statutory	Provision for any unknown grants that require auditing. May be due to change in requirements of grant funder or no notification from service for new grants.			
Cross Directorate	Safeguarding	RBA	High	Review of safeguarding referrals and health involvement.	Caring & Communities *Live Life's They Want *Quality Care & Support	2385/2421	
Cross Directorate	Quality Assurance	RBA	High	Review of quality assurance mechanisms.	Caring & Communities *Live Life's They Want *Quality Care & Support		
Cross Directorate	Care Quality Commission (CQC) Assurance	Business Partnering	High	Provide corporate organisational assurance that adequate planning and preparation has been put in place for all areas of CQC Assessment.		2268	184
Cross Directorate	Director of Adult Social Services (DASS) Compliance	RBA	High	Assurance that the statutory role of DASS Officer is compliant with legal requirements.	Caring & Communities *Live Life's They Want *Quality Care & Support	338	178
Cross Directorate	Continuing Health Care (CHC)	RBA	High	Assurance that CHC process and engagement with Integrated Care Boards (ICB) is effective and has comparable outcomes to other authorities.	Caring & Communities *Live Life's They Want *Quality Care & Support	306	155
Cross Directorate	Transitions	RBA	High	Review of process across Children's and Adults to ensure legal compliance and adherence to Care Quality Commission guidance.	Caring & Communities *Live Life's They Want *Quality Care & Support Children & Young People * Care & Support * Thrive & Belong	2479/2568	

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Council Plan 24-28	Directorate Risk Register	Corporate Risk Register
Living and Ageing Well	Disability Facilities Grant	Grant certification / account sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.			
	Prevention, Wellbeing and Independence	RBA	High	To determine if we are improving lives and outcomes of people and intervening early to promote wellbeing and independence.	Caring & Communities *Live Life's They Want	202	
Governance and Financial Inclusion	Appointee and Deputyship	Follow Up	High	Follow up on progress with agreed recommendations.			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained
Public Health and Integrated Commissioning				
Public Health and Integrated commissioning	Public Health Commissioning	RBA	High	To provide assurance to management and those charged with Governance public health initiatives undertaken are providing best value and that expenditure and outcomes are effectively monitored and reported.

Council Plan 24-28	Directorate Risk Register	Corporate Risk Register
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This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities, in particular, Thriving Communities. Caring and Safe and for all generations.	S410	
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Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Council Plan 24-28	Directorate Risk Register	Corporate Risk Register
Investigations							
Re-active Investigations	Time for investigations	Investigation	High	Undertake investigations and support service managers where there are allegations of potential fraud.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	158	
Re-active Investigations	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.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	158	
Re-active Investigations	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 and Standards Committee.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	158	

Proactive Fraud Review	To review and update the Council Fraud Risk Assessment.	Business Partnering	High	To review the Service Risks registers, to ensure that the key fraud risk managed withing services have been identified and mitigated in line with the corporate guidance.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	All	
Proactive Fraud Review	To review the fraud risk assessments undertaken at Service and Directorate level.	CRSA	High	To undertake a review of the Councils Key fraud risk to ensure that they have been adequately addressed in Directors Service Risk plans and are being reported effectively to provide assurance to management and those charged with Governance.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	All	
Proactive Fraud Review	Failure to prevent Fraud Offence	RBA	High	To provide assurance to management and those charged with Governance. That the Council has adequately considered the potential impact of the requirements to comply with the failure to prevent fraud offence.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.		

Proactive Fraud Review	Housing Tenancy Fraud	RBA	High	To provide assurance to management that the processes for dealing with Housing Tenancy Fraud are appropriate and are operating effectively to prevent the risk of fraud.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.		
Proactive Fraud Review	Registry Office	RBA	High	To provide assurance to management that the processes within the Registry Office are appropriate and operating effectively, including security controls. The review will cover the key elements of the service which are susceptible to fraud. These being the management and reconciliation of income within the service; the management and use of highly controlled physical certificate stocks within the service; The processes in places for the verification of identifies and details of those using the service. Many of the function of the service are covered by the requirement of the General Registry Office (GRO) and the review will seek to provide assurance that the requirements are fully met.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.		

Re-active Investigations	Interim review and update of the Fraud prevention policies	Investigation	High	The Council has a number of policies concerning the prevention, detection and management of potential fraud issues. These were fully updated in June 2023. This is a smaller review to ensure that the current policies remain relevant and up to date, and compliant with the 'failure to prevent fraud offence' .	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	158	
National Fraud Initiative (NFI)	Data privacy notices	Business Partnering	Statutory	Legal requirement - There is a requirement under statute to provide data to the cabinet office, it is a requirement under GDPR to the council to notify individuals (by use of privacy notices) that data collected from individuals will be supplied for the purpose of fraud detection. This piece of work will verify that appropriate notice has been given to the individuals.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	147	
National Fraud Initiative (NFI)	Facilitating the Data submission process	Business Partnering	Statutory	Legal requirement - This is to ensure that the data required by statute is provided to the Cabinet Office in relation to the NFI data matching exercise. This will involve reviewing the required data scripts and liaising with the relevant departments to ensure that the data is provided by the due date.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	147	

National Fraud Initiative (NFI)	Data responses	Business Partnering	Statutory	Legal requirement - The responses to the data matching are received by January 2025. This will be to allocate the matches to services, to facilitate user and to provide appropriate training. The testing will take place in 2024/25.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	147	
National Fraud Initiative (NFI)	Single Person Discount (SPD)	Business Partnering	Statutory	Legal requirement - This is to facilitate the annual process for the submission of data and review of Single Person Discount discounts on Council Tax.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	148	

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Council Plan 24-28	Directorate Risk Register	Corporate Risk Register
Strategic Support Services							
Cross Directorate	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.		
Cross Directorate	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed. Supporting a Connected Sheffield and a Creative & Entrepreneurial Sheffield.		

Cross Directorate	Grants - Contingency allocation	Grant certification / account sign off	Statutory	Provision for any unknown grants that require auditing. May be due to change in requirements of grant funder or no notification from service for new grants.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S179	
Cross Directorate	Financial Standards and Policies Group	Business Partnering	High	To provide support to management in the development of Financial policies and Standards systems to ensure that they comply with best practice.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.		
Cross Directorate	Public Finance Initiative (PFI) Exit Strategy	Business Partnering	High	To provide assurance to management, that the Council has in place adequate arrangement for the ending of the PFI contacts and the move to council direct control.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed. Supporting a Connected Sheffield and a Creative & Entrepreneurial Sheffield.	S485	

General Council	Subsidy Control	RBA	High	To provide assurance to management that the Council has in place adequate controls to ensure that it complies with the Subsidy Control Act. To verify that these processes are embedded into service and Directorate operations.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed. Supporting a Creative & Entrepreneurial Sheffield.	S413	
Performance	To review the process for the production and reporting of performance indicators	RBA	High	To provide assurance to management that the processes for obtaining and reporting on performance is effective.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	23	
	Performance Indicators - Data Quality	Business Partnering	High	To provide assurance to management on the data quality ensuring decisions are based on quality and accurate data and performance is robustly monitored.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	23	

Policy and Democratic Engagement	To sign off the accounts of the Lord Mayors Charity	Grant certification / account sign off	Statutory	To sign of the accounts of the Lords Mayors Charity in line with the charity commission regulations.			
Finance and Commercial Services	Payment Card Industry (PCI) Monitoring arrangements	Business Partnering	High	To provide assurance to management that the ongoing monitoring arrangements for PCI compliance are operating effectively.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S390	
	Section 114 Notice - lessons learned and mitigation - in line with CIPFA guidance.	Business Partnering	High	To provide assurance to management that the Council had adequately considered the issues raised by S114 notices in other Councils and that the risks' associated with these have been appropriately mitigated.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S147/S155/S177	
	Follow-up on Establishment Control	RBA	High	To provide assurance to management that the Council is making adequate progress in delivering the Establishment Councils process.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S385	

	To review the process for the introduction of Priority Based budgeting.	RBA	High	To provide assurance to management that the Council proposal to move to Priority Based budgeting has identified the key risks and have put in place suitable mitigation strategies.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S401	
	Implementation of Procurement Reforms (Implementation of the Procurement Act)	RBA	High	To provide assurance to management that the Council has in place adequate controls to ensure that it complies with the New Procurement Act and that this has been appropriately disseminated.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S338	
Finance and Commercial Services/ Corporate	Use of Consultants	RBA	High	To provide assurance to management that the Council has in place suitable processes for procuring external Consultants and that there are effective and efficient process to monitor outcomes and ensure best value.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S441/S443	

Finance and Commercial Services	Review of the policies for refunds and write backs (to include charge backs and credit notes)	RBA	High	To provide assurance to management that there are suitable processes in place to deal with refunds and write backs in a consistent manner.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S401	
Finance and Commercial Services/ ICT and Digital Innovation/ Corporate	Monitoring and preparing for the ending of key IT applications.	RBA	High	To provide assurance to management that there are suitable arrangements to monitor key applications and that there is a process in place to ensure that these are retendered and transferred to the new vendor in a suitable fashion.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S390	
People and Culture	Review of Fire Safety Strategy and Processes	RBA	High	To provide assurance to management that there are suitable processes to manage its fire safety responsibilities.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S375/S447	

	Time Recording Procedures	RBA	High	To provide assurance to management that the Council has in place suitable processes to monitor and manage individuals time. To ensure that this is appropriately monitored and agreed.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S385	
	Review of the Disclosure and Barring Service (DBS) check and Medical checks Strategy and processes	RBA	High	To provide assurance on the strategy and processes in place for DBS and medical checks.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.		
	Review of Health and Safety Strategy and Processes	RBA	High	To provide assurance to management that there are suitable processes to manage its health and safety responsibilities.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.		

	Development of the Payroll system	Business Partnering	High	To support the service as it reviews and develops its current Payroll system to ensure that it matches with its requirements going forward.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S385	
Information Governance	Progress on Subject Access Requests (SAR) and Freedom of Information (FOI) processes	RBA	High	To provide assurance to management that the Councils processes for managing and monitoring of SAR and FOI requests is adequate and complies with the legislation.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S352	
	Implementation of the Retention Policies	RBA	High	To provide assurance to management that the Council is implementing appropriate processes to monitor and manage its information date and that this is being retained for the appropriate periods.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S352/S64	

Digital Innovation and IT	Housing System - Data Transfer	RBA	High	To review the processes for the transfer of data from the current to the new housing system to ensure compliance with General Data Protection Regulations (GDPR) and to ensure accuracy.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed. To ensure Thriving and Resilient Communities.	S365	
	New Housing Management system - Security Set up	RBA	High	To provide assurance to management that the system has appropriate security arrangements.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S290	
	Application Review - Capita One Education System	RBA	High	To provide assurance to management that the Capita One Application in Education is operating effectively and securely.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S290	

	Application Review - Capita One Benefits System.	RBA	High	To provide assurance to management that the Capita One Application in Revenues and Benefits is operating effectively and securely.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S290	
	Major Incidents Process	RBA	High	To provide assurance to management that the Councils arrangement for the management of major IT incident is adequate and has been tested appropriately.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S290	
	Patching Policy	RBA	High	To provide assurance to management that the Councils arrangement for the management patching or systems (in particular relating to security patches) is adequate and is operating effectively.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S290	

	Management of the closedown of legacy storage including G Drive.	RBA	High	To provide assurance to management that the Council has in place a an adequate and timely plan to close down the legacy storage arrangements and to ensure that all risk are identified and adequately mitigated.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S364/S365	
	Review of the arrangements to monitor and manage access to SharePoint	RBA	High	To provide assurance to management that the Council is implementing adequate arrangements going forward for the management and monitoring access to files on the one drive. And to ensure that this complies with the Councils SLAM (Starters, Leaver and Movers) process.	This review underpins the ethos of the Council plan "together we get things done". This review will support all of the Councils stated priorities by ensuring that resources are effectively managed.	S390	

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	Council Plan 24-28	Directorate Risk Register	Corporate Risk Register
Main Financial Systems							
	Debtors	Follow Up	High	To follow up Limited Assurance audit in Debtors - Adult Social Care.	Together we get things done.		
	Debtors	Compliance	High	The system in place for managing and controlling debtors is working effectively and efficiently.	Together we get things done.		
	Creditors (P2P)	Compliance	High	The system in place for managing and controlling creditors is working effectively and efficiently.	Together we get things done.		
	Payroll	Compliance	High	The system in place for managing and controlling payroll is working effectively and efficiently.	Together we get things done.		
	Council Tax	Follow Up	High	To follow up No Assurance audit into Council Tax for Care leavers	Together we get things done.		
	Council Tax	Compliance	High	The system in place for managing and controlling council tax is working effectively and efficiently.	Together we get things done.		

First Call List

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Reason for inclusion on First Call
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Corporate

Corporate	External Traded Services charging	RBA	Medium	A review of the processes used across the Council for all Traded Services to provide assurance on consistency.	Consider for 25/26
Corporate	Internal Traded Services	RBA	Medium	A review of the processes used across the Council for Internal Traded Services to provide assurance on consistency.	Consider for 25/26

City Futures

	Ecology Function	RBA	Medium	To provide assurance on the operation, governance and processes of the recently developed Ecology Function within the Service.	Consider for 25/26
	Client Programme relationships	RBA	Medium	A review of the client relationship and outputs - between CDS delivery and clients in service.	Consider for 25/26
Economic Delivery & Culture	Economic Recovery Fund	RBA	Medium	Assurance on the controls and operation of the Fund.	Consider for 25/26

Neighbourhood Services

Communities	Public Space Protection policy	RBA	Medium	A review of how the policy works in practise.	Consider for 25/26
	Anti Social Behaviour (ASB) policy	RBA	Medium	A review of the ASB policy in operation.	Consider for 25/26

	Consumer Standards and Governance	RBA	Medium	Following on from the Better Repairs Board review, an audit on the compliance with consumer standards and governance.	Consider for 25/26
Parks, Leisure & Libraries	Forge Dam Clean up	RBA	Medium	A review of the clean up operation controls in place at Forge Dam.	Consider for 25/26
Housing	Place System Post Implementation review (PIR)	RBA	Medium	Place System closedown. Audit to review the Post Implementation Review and closure.	Consider for 25/26

Children's Services

Cross Directorate	Home to School and Social Care Transport Provision	RBA	Medium	Review of Transport provision in Children's Services.	Consider for 25/26
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Adult, Wellbeing & Care Services

Governance & Financial Inclusion	Financial Assessments	RBA	Medium	To review the process for making financial assessments for individuals' contributions to care.	Consider for 25/26
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