

**Overall Summary By Portfolio and Audit Type**

	Corporate*	Communities	MFS - MCS	CYPF	Place	Resources** & ICT	Investigations and benefits	Total Days	No of Audits
Strategic Reviews		40		40	40	40		160	16
Compliance Audits			218					218	12
Risk Based Audit	174	378		144	90	272	66	1124	69
System Based Audit							40	40	2
Control Risk Self Assessment		10		84	10	5		109	9
Application Reviews						36		36	3
Follow Up Audits		12	3	6	13	18		52	16
Project Management Reviews				18				18	1
Advisory					5		8	13	2
Investigations							115	115	6
Grant certification / sign-off		10		2	11			23	6
Report Production				10				10	1
<b>Total Days</b>	<b>174</b>	<b>450</b>	<b>221</b>	<b>304</b>	<b>169</b>	<b>371</b>	<b>229</b>	<b>1918</b>	<b>143</b>

Page 45

High Priority	138	346	182	76	63	272	219	1296
Medium Priority	36	82	36	216	93	96	10	569
Low Priority		12	3	10	2	3		30
Statutory		10		2	11			23
	<b>174</b>	<b>450</b>	<b>221</b>	<b>304</b>	<b>169</b>	<b>371</b>	<b>229</b>	<b>1918</b>

\* Cross cutting reviews covering multiple Portfolios

\*\* Includes Public Health, Sheffield One and Policy, Performance and Communications

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	Corporate Plan Link (priority/ value or outcome)	AGS	CRR	PRR
<b>Corporate (174 days)</b>								
Communities and CYPF	Slovakian-Roma Families – New Arrivals (cross cutting with Lifelong, Learning and Skills)	Risk Based Audit	Medium	Effective and robust plans, strategies, monitoring and reporting arrangements due to the increasing migrant population and subsequent impact on Communities, Housing and CYPF Services.	2, 3, 4, 6 & 8			
Place and Resources	Sheffield City Region (SCR) - Combined Authority	Risk Based Audit	High	From SCC perspective, providing assurance on the governance, relationship and risk management controls of this decision making body. To help ensure delivery of adequate solutions and effective use of resources to tackle strategic issues, including the promotion of SCC outcomes.	All			
All Portfolios	Statutory Services - Health Check	Risk Based Audit	High	Statutory services are identified and being delivered within designated timeframes and targets are being achieved to demonstrate the Council's compliance with their Statutory roles and responsibilities.	All		PR7	
Public Health	Public Health Service	Risk Based Audit	Medium	Effective maintenance and performance of the Public Health contracts, whilst delivering VFM.	2 & 6			

ICT - Core	ICT - Digital Strategy	Risk Based Audit	High	To provide management with assurance, that the IT strategy effectively supports the deliver of the business aims and objectives and service improvement plans. A review will ensure that the IT strategy is designed to deliver the business aims and that effective programmes and projects are in place to deliver the strategy.	All Values Outcomes1, 7 & 8		CR079	BIS 23
	Information Governance (Information Strategy)	Risk Based Audit	High	To provide assurance to management that the Council's Information Governance Strategy/ framework adequately covers all of the areas required by the Council.	All Values Outcomes1, 7 & 8		CR082	BIS 23 BIS 24 RES 3
	Information Governance (Data Security)	Risk Based Audit	High	To provide assurance to management that there are adequate safeguards in place regarding the physical security for data assets at moorfoot and potentially other strategic locations	All Values Outcomes1, 7 & 8		CR082	RES 3
	Remote Working	Risk Based Audit	High - Salford	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area.	All Values Outcomes1, 7 & 8		CR082	BIS 23
	Data Encryption	Risk Based Audit	High - Salford	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area including the third party data encryption arrangements.	All Values Outcomes1, 7 & 8			BIS 23
	Public Sector Network	Risk Based Audit	High - Salford	To provide assurance to management that their adequate controls in place to manage the identified risk in this area.	All Values Outcomes1, 7 & 8			BIS 23
	Disaster Recovery Arrangements	Risk Based Audit	High	To provide assurance to management that there are adequate arrangements in place at Service and Portfolio Level to provide service continuity should the Capita main data centre fail. This is a change from the current arrangements.	All Values		CR079	BIS 23 RES 02

	Financial Procedures/ Standing order review	Risk Based Audit	High	To provide assurance to management that the Financial Procedures are up to date and efficiently and effectively denote the current best practice processes and procedure in operation.	Priorities and Values and support Outcomes			
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Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	Corporate Plan Link (priority/ value or outcome)	AGS	CRR	PRR
<b>Communities Portfolio (450 days)</b>								
	Director Assurance	Strategic	High	Exec directors/directors have effective arrangements to obtain assurance over the discharge of their statutory responsibilities. Review of data integrity/systems in use.	2			
	Outcome planning	Strategic	High	That outcome planning processes are in place, are robust and are operating in a satisfactory manner.	2			
	Business planning	Strategic	High	To provide assurance that business planning processes are in place, are robust and are operating in a satisfactory manner.	2			
	Budget setting and implementation of savings	Strategic	High	Arrangements support the effective setting, monitoring and delivery of the agreed budget and savings.	2		CR084	
	Cash Handling	Control Risk Self-Assessment	Medium	CRSA for Directors/Service Heads to assess cash handling and security arrangements provide assurance that cash handling risks such as theft or loss are being managed.	2			
	Health partnerships	Risk Based Audit	High	Review of controls and governance underpinning joint programmes or work. Covering CCG/SHSCT/RFT. May do on a rolling programme ie: RFT year 1, SHSCT year 2 etc. Links to Better Care Funding.	2	Yes		
	Archives annual accounts return	Grant certification / sign off	Statutory	<b>Statutory responsibility</b> for Internal Audit sign off of accounts. Internal Audit charge for this work.	N/A			

	Archaeology annual accounts return	Grant certification / sign off	Statutory	<b>Statutory responsibility</b> for Internal Audit sign off of accounts. Internal Audit charge for this work	N/A			
Care and Support	Transitions	Risk Based Audit	High	Sound arrangements in place for the transition from Childrens Social Care to Adults Social Care.	2	Yes		
	Review and Reassessment	Risk Based Audit	High	Progress is being made on reviewing /reducing costs per individual support plans and targeted savings will be realised. Covering SDS/travel plans/adult provider services.	2	Yes		
	Direct Payments controls	Risk Based Audit	High	Controls in place around the awarding and monitoring of direct payments are effective. Cover specific roles and responsibilities of SCAS.	2	Yes		
	Local Assistance Scheme governance	Risk Based Audit	High	Review of system in place for the awarding of loans and grants - with particular focus on fraud controls.	2	Yes		
	Care Contributions - payments in dispute	Risk Based Audit	Medium	Assurance that the 'in dispute' process for care contributions is being applied correctly, effectively and in a timely manner. Cover specific role and responsibilities of SCAS.	2	Yes		
	Continuing Health Care recharging mechanism	Risk Based Audit	High	Recharging mechanism in place between SCC and NHS for this service, are working effectively, efficiently and costs are being managed. Cover specific roles and responsibilities of SCAS.	2	Yes		4
	Real Time monitoring payments	Risk Based Audit	High	Controls in place for the payments to providers are robust. Cover the specific roles and responsibilities of SCAS.	2	Yes		
	Safeguarding - SHCT	Risk Based Audit	High	That communities are getting adequate assurance on safeguarding practices in the Care Trust for the services commissioned	2	Yes		

Business Strategy	Communities governance review	Risk Based Audit	High	Robust, effective, efficient decision making and governance bodies exist in Communities, following the recent re-structure.	2			
	Recovery plan progress	Risk Based Audit	High	Portfolio recovery plan in place is effective an identified recovery will be realised - including SHSCT recovery plan.	2	Yes	CR090	4,9
Commissioning	Costed Commissioning Plans	Risk Based Audit	High	Assurance that the systems in place for the production and use of commissioning plans are robust. To include review of strategic direction and links between ASC and Commissioning.	2			
	Quality of Market	Risk Based Audit	High	The service has robust assurance mechanism in place for the contracts SCC does not directly manage - including safeguarding.	2			
	Care contract management	Risk Based Audit	High	Assurance on the management/monitoring of care contracts once awarded. Considering the role of both the Service area and Commissioning.	2	Yes		
Housing Services	Housing VFM Board governance	Risk Based Audit	Medium	Board governance is effective, with particular concerns around the links to the HRA.	2			
	Libraries governance	Risk Based Audit	Medium	Governance arrangements for the management of network of libraries in Sheffield, post cabinet decision in February 2014.	2			
	Grant audit funding	Risk Based Audit	High	Governance on awarding of funding to local groups etc is robust; overarching controls are sound.	2			
	Right to Buy	Risk Based Audit	High	That the systems in place for RTB are operating soundly in light of new improved discounts.	2			

	Estate management	Risk Based Audit	Medium	Arrangements in place are operating soundly; implementation of recommendations made as part of service review are being actioned.	2			
	Choice Based lettings system	Risk Based Audit	High	Risks and governance with regard to the online letting system not in place, are being managed.	2			
	HRA/Self Financing	Risk Based Audit	High	that the revised HRA arrangements are properly managed and there are robust links between Place and Communities. Impact of reduced income and the impact on the HRA - due to welfare reforms - is being managed.	2			
Follow up	Continuing Health Care	Follow up	Low	That the agreed recommendations have been effectively implemented	2			
	Communities - Performance Management Information	Follow up	Low	That the agreed recommendations have been effectively implemented	2			
	Public Health - DACT	Follow up	Low	That the agreed recommendations have been effectively implemented	2			
	Governance - ex Sheffield Homes	Follow up	Low	That the agreed recommendations have been effectively implemented	2			



Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	Corporate Plan Link (priority/ value or outcome)	AGS	CRR	PRR
<b>Main Financial Systems (108 days)</b>								
	Council Tax	compliance	High	The system in place for managing and controlling council tax is working effectively and efficiently. Provides assurance to External Audit.	value			
	National non domestic rates (NNDR)	compliance	High	The system in place for managing and controlling NNDR is working effectively and efficiently. Provides assurance to External Audit.	value			
	Debtors	compliance	High	The system in place for managing and controlling debtors is working effectively and efficiently. Provides assurance to External Audit.	value			
	Creditors (P2P)	compliance	High	The system in place for managing and controlling Creditors is working effectively and efficiently. Provides assurance to External Audit.	value			
	Payroll	compliance	High	The system in place for managing and controlling payroll is working effectively and efficiently. Provides assurance to External Audit.	value			

	Financial controls - Resources	compliance	High	Following reviews in other portfolios, that the arrangements for financial controls in Resources are robust and effective. Provides assurance to External Audit.	value			
<b>Main Corporate Systems (MCS) (113 days)</b>								
	Performance Management Framework – Quality Assurance and use of Performance Information in Resources.	compliance	High	Following reviews in other portfolios, that the arrangements for the performance management system within Resources	value			
	Annual Governance statement (AGS) production	compliance	High	Annual review that the AGS has been produced in line per the requirements laid down.	value			
	Annual Governance statement - data quality checks	compliance	High	Assurance that the data contained within the AGS has been subject to appropriate quality check and the outcomes are robust.	value			
	Programmes & projects - Place Programme Management	compliance	Medium	Following reviews in other portfolios that the arrangements for programme and project management within Place are robust and effective.	value			
	Programmes & projects - Resources Programme Management	compliance	Medium	Following reviews in other portfolios that the arrangements for programme and project management within Resources are robust and effective.	value			
	Partnerships and Contracts - Capita	compliance	High	Assurance that Capita is managing the savings targeted - review of performance measures etc	value			

	Partnerships and Contracts - Veolia	compliance	High	Assurance that contract is flexible in light of service change requests	value		CR036	
Follow up (15 days)	Risk Management - Quality of Risk Mitigation	Follow up	Low	That the agreed recommendations have been effectively implemented	2			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
<b>CYPF Portfolio (304 days)</b>								
	Director Assurance	Strategic	High	Executive Directors/Directors have effective arrangements to obtain assurance over the discharge of their statutory responsibilities.	2 & 3			
	Outcome Planning	Strategic	High	To provide assurance that the Outcome Planning processes are in place, are robust and are operating in a satisfactory manner.	2 & 3 Priorities			79
	Business Planning	Strategic	High	To provide assurance that the Business Planning processes are in place, are robust and are operating in a satisfactory manner.	2 & 3 Priorities			79
	Budget Setting & Implementation of Savings	Strategic	High	To provide assurance that arrangements support the effective setting, monitoring and delivery of the agreed budget and savings.	2 & 3 Priorities		060, 065, 098 101, 110 & 114	79
	Grant - Step up to Social Work	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. £1.4m for training and development of trainees. Required by 31.3.14.	3			
Children's Commissioner	Integrated Sexual Health Service	Risk Based Audit	Medium	Effective reporting and monitoring arrangements of the current contract (2014/15) and evidence that targets and outcomes are being identified and established for the new contract.	2 & 3		204	

Inclusion and Learning (ILS)	In year Admissions (makes reference to Slovakian-Roma Families New Arrivals audit)	Risk Based Audit	Medium	Timely process in place to track all in year admissions demonstrating prompt and effective communication channels between all partners. Includes effective place planning to tackle demand.	3		126	
Children and Families	Early Years' Service Review (cross cutting with ILS)	Risk Based Audit	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.	3		134	14
School Themed Reviews	School Improvement Planning	Control Risk Self-Assessment	Medium	CRSA to identify Headteachers/Business Managers assessment of the Schools Improvement Planning process. Assessing how are Headteachers/Governors planning to use resources to improve outcomes for children. May involve visits, will depend on content of returns.	2 & 3			
	Critical Incident Planning	Control Risk Self-Assessment	Medium	CRSA to identify Headteachers/Business Managers assessment of Critical Incident Planning to ensure effective and robust plans/policy are in place. Ensuring that all incidents are identified, reported, documented and appropriate remedial action taken where necessary. May involve visits, will depend on content of returns.	3			

	Business Continuity Planning	Control Risk Self-Assessment	Medium	CRSA to identify Headteachers/Business Managers assessment of Business Continuity Planning to ensure effective and robust plans are in place. Ensuring systems and procedures are in place to enable its key functions to continue in the event of an emergency, interruption or disruption to normal service. May involve visits, will depend on content of returns.	3			
	Income Generation and Collection	Control Risk Self-Assessment	Medium	CRSA to identify Headteachers/Business Managers assessment on cash handling and security arrangements to ensure that cash handling risks such as loss or theft are being managed. May involve visits, will depend on content of returns.	3			
	Declaration of Pecuniary Interests - School Recruitment	Control Risk Self-Assessment	Medium	CRSA to identify Headteachers/Business Managers assessment of Declarations of Pecuniary Interests to ensure that any potential conflicts are appropriately declared, assessed and action taken where necessary. May involve visits, will depend on content of returns.	3			
	Schools Annual Report	Report Production	Low	Report outlining and summarising all the findings and recommendations for the 2013/14 school themed audits.	2 & 3			

Business Strategy	Cash Handling	Control Risk Self-Assessment	Medium	CRSA to identify Directors/Service Heads assessment on cash handling and security arrangements to ensure that cash handling risks such as loss or theft are being managed. May involve visits, will depend on content of returns.	3			
	Traded Services	Risk Based Audit	Medium	Decision making process robust and strategic development and co-ordination of traded services.	3			
	Use of Dedicated Schools Grant (DSG)	Risk Based Audit	Medium	The DSG has been spent wisely and the allocation method is methodical, fair and decisions made in line with SCC Policy and DfE regulations.	2 & 3 Values			
Lifelong Learning and Skills (LLS)	Sheaf Training Centre	Risk Based Audit	Medium	Financial management arrangements are effective and enable the Centre to break even.	2 & 3		97	
	City Deal Project (links to Sheffield City Region audit)	Project Management	High	Compliance with Skills Funding Agency (SFA) funding arrangements with the aim of the project to work with employers and provide funds to generate jobs/apprenticeships (target currently 4,000 apprentices across SCR). Audit coverage to include performance management. It's a 3 year project estimated at £72m.	3		173 & 183	
	Alternative Provision	Risk Based Audit	Medium	System is robust to encourage 14-16 year olds who are not currently in mainstream education to participate.	3			
	Care Leavers (cross cutting with Children and Families)	Risk Based Audit	Medium	Strategy and results of trying to engage care leavers is effective, resulting in a reduction in NEET statistics (Not in employment, education or training).	3			

Follow-ups	Payroll - Schools using Independent Payroll Services	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.	3				
	Payroll - School Appointments, Terminations and Amendments to Pay	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.	3				



Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
<b>Place Portfolio (169 days)</b>								
	Director's Assurance	Strategic	High	Executive Directors/Directors have effective arrangements to obtain assurance over the discharge of their statutory responsibilities.	1, 6, 7 & 8			
	Outcome Planning	Strategic	High	To provide assurance that the Outcome Planning processes are in place, are robust and are operating in a satisfactory manner.	1, 6, 7 & 8 Priorities		PR2	79
	Business Planning	Strategic	High	To provide assurance that the Business Planning processes are in place, are robust and are operating in a satisfactory manner.	1, 6, 7 & 8 Priorities		PR5 & 7	79
	Budget Setting & Implementation of Savings	Strategic	High	To provide assurance that arrangements support the effective setting, monitoring and delivery of the agreed budget and savings.	1, 6, 7 & 8 Priorities		PR3 & 5	79
Development Services & Regeneration	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 of £1.9m. Required by 30.9.14.	8			
	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. £5.5m flood defence grant for the protection of commercial businesses. Required by 31.3.15	6,7 & 8			

	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. £53k to support bus services and provision of infrastructure. Required by 30.9.14	6,7 & 8			
	Section 106 Planning Income	Risk Based Audit	Medium	Systems and controls ensure the effective identification and recovery of funds relating to S106 planning obligations. Ensuring processes are robust around governance, quality/control issues and effective application of resources	6			
Business Strategy & Regulation	Cash Handling	Control Risk Self-Assessment	Medium	CRSA to identify Directors/Service Heads assessment on cash handling and security arrangements. To ensure that cash handling risks such as loss or theft are being managed. May involve visits, will depend on content of returns.	6 & 8			
	Debt Management	Risk Based Audit	Medium	Debt collection arrangements are effective and portfolio debt levels and historical debts have reduced. The Council's system for debt recovery is complied with.	6 & 8			
Culture & Environment	Cycling Tour De France - Grand Depart	Risk Based Audit	High	Effective delivery, within budget, measurable outcomes and effective contractual relationships and monitoring arrangements.	8		PR9	99
Capital & Major Projects	Markets	Risk Based Audit	Medium	Effective governance and financial management across all markets.	1 & 8			

	Department of Energy and Climate Change (DECC) Governance & Project Management - District and Community Heating	Advisory	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. To ensure heat networks provide a quality service and low carbon aspirations.	6, 7 & 8			
	Kier Asset Partnership Services (Kier KAPS) - Payment mechanism	Risk Based Audit	Medium	Robust payment, validation and monitoring process to this key strategic partner for the delivery of effective services.	All			
Follow-ups	Licensing & Income	Follow up	Low	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H-M.	6 & 8			
	Car Parking Services	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.	6 & 8			
	Projects - Risk Management & Reporting	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.	All	Yes		
	Delivery of Highways Schemes	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.	1, 6, 7 & 8	Yes		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	CRR	RRR
<b>ICT (51 days)</b>								
BIS Contract Management	Data Protection and FOI	Follow-up	Medium	To provide management and the audit committee with assurance, that all of the relevant actions have been taken to implement recommendations in order to reduce the risk to an acceptable level.	All Values Outcomes 1,7 & 8		CR082	BIS 23
BIS - ICT Governance	Information Governance - Subject Access Requests	Follow-up	Medium	To provide management and the audit committee with assurance, that all of the relevant actions have been taken to implement recommendations in order to reduce the risk to an acceptable level.	All Values Outcomes 1,7 & 8		CR082	BIS 23
BIS - ICT Management	Chargeback Process / IT asset management	Follow-up	Medium	To provide management and the audit committee with assurance, that all of the relevant actions have been taken to implement recommendations in order to reduce the risk to an acceptable level.	All Values		CR082 & CR080	BIS 24
ICT Applications	Magnolia (Councils Internet system)	ICT - Application Review	Medium	To provide management with assurance that the application controls are well defined and implemented and that their adequate management oversight in place to ensure that the controls are operating satisfactorily	All Values Outcomes 7 & 8		CR082 & CR079	BIS 23

	GIS - Geographical Information System	ICT - Application Review	Medium	To provide management with assurance that the application controls are well defined and implemented and that their adequate management oversight in place to ensure that the controls are operating satisfactorily	All Values Outcomes 7 & 8		CR082 & CR079	BIS 23
	Choice based lettings	ICT - Application Review	High	To provide management with assurance that the application controls are well defined and implemented and that their adequate management oversight in place to ensure that the controls are operating satisfactorily	All Values Outcomes 2,4 5 & 6			
	Care first (system used in social care)	Follow-up	Medium	To provide management and the audit committee with assurance, that all of the relevant actions have been taken to implement recommendations in order to reduce the risk to an acceptable level.	All Values Outcomes 2,4 5 & 6		CR 090	BIS 23
<b>Resources Portfolio (320 Days)</b>								
	Outcome Planning	Strategic	High	To provide assurance that the Outcome Planning processes are in place, are robust and are operating in a satisfactory manner.	Priorities and Values and all Outcomes		CR079	
	Business Planning	Strategic	High	To provide assurance that the Business Planning processes are in place, are robust and are operating in a satisfactory manner.	Priorities and Values and all Outcomes		CR079	
	Budget Setting and Implementation of Savings	Strategic	High	To provide assurance that arrangements support the effective setting, monitoring and delivery of the agreed budget and savings.	Priorities and Values and all Outcomes		CR079	

	Director Assurance Mapping	Strategic	High	Executive Directors/Directors have effective arrangements to obtain assurance over the discharge of their statutory responsibilities.	Priorities and Values and all Outcomes		CR079	
Public Health Core	Public Health Process in the Council	Risk Based Audit	High	To provide assurance that the core functions of Public Health are being effectively managed and support the key values and outcomes of the council.	Priorities and Values and Outcomes 1, 2,3,6 & 8			PH 02
Customer Services	City Wide Alarms	Risk Based Audit	Medium	Following the externalisation of the service, to provide assurance to management that there are adequate controls in place to manage the identified risk in this area.	Priorities and Values and Outcomes 1,2,5 & 6		CR 025	Cos 11 Res 02
Transport & Facilities Management (Resources)	Facilities management	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area. This will main focus upon the management control arrangements in place for the contract with Kier.	Priorities and Values and Outcomes 1,5 & 6			T&FM 03
Human Resources (Resources)	Service compliance with Council policies and procedures.	Risk Based Audit	High	To provide assurance to management that the management information that they receive regarding HR processes is timely and accurate and covers all of the key functions of responsibility.	Priorities and Values and Outcomes 1,6 & 8		CR 045	
Business Information & Transformation (Resources)	Process review of the Transformation Process	Follow-up	Low	To provide management and the audit committee with assurance, that all of the relevant actions have been taken to implement recommendations in order to reduce the risk to an acceptable level.	Priorities and Values and support Outcomes			

Commercial Services (Resources)	Review the decision process for the continuation of the CAPITA contract.	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place for the decisions relating to the length of the Capita contract.	Priorities and Values and Outcomes 1 & 8			Cos 11
	Commercial Services review	Risk Based Audit	Medium	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area. This will include risk associated with management control and governance issues. The review will cover the efficiency and effectiveness of process management as well as financial and HR issues.	Priorities and Values and Outcomes 1 & 8		CR 079	
	Review of processes for identifying and categorising cost savings on non contracted amounts.	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place to manage the issues in this area. The Key risk is that items which are identified as savings, by not paying for non contracted amounts, could actually be attempts at fraudulent changing by the contractor. It is important that the processes investigate and Categorise these issues correctly.	Priorities and Values and Outcomes 1 & 8		CR 079	
	Review of Commercial Services Interaction with Business Partners.	Risk Based Audit	Medium	To provide assurance to management that there are adequate and effective interaction between the service and business partners to ensure that all key elements of the procurement process are being complied with effectively.	Priorities and Values and Outcomes 1 & 8		CR079	

Finance (Resources)	New replacement for OEO and My Buy system	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area. This will look at the project controls in this area. In put to individuals elements would come from the MFS.	Priorities and Values and support Outcomes		CR079	FIN 14
	VAT	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area.	Priorities and Values and support Outcomes			
	Financial sign-off of corporate decisions with Financial implications	Risk Based Audit	High	To provide assurance to management that all decisions that have financial consequences within reports are identified at the earliest opportunity. That there is sufficient time for officer to review and challenge decisions, that decisions are challenged and only where appropriate consideration has been made are they signed off at the appropriate level.	Priorities and Values and support Outcomes		CR079	
	Corporate Assets register	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area. This will include ensuring that the asset base is correctly identified and recorded, that valuations are up to date and appropriate and that the calculation of asset values is correct.	Priorities and Values and support Outcomes			



External Funding Team	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area. To provide assurance to Internal Audit around the adequacy of control to assist in grant sign-off work.	Priorities and Values and support Outcomes		CR079	
Capital programme	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area. This will cover approval, budget setting and the monitoring of performance, including the management of scheme/ budget slippage.	Priorities and Values and support Outcomes	Capital Programme management	CR079	
Treasury Management	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area. This will include the examination of Treasury Management processes and cash flow management.	Priorities and Values and support Outcomes			
Bank Account reconciliations/ Banking arrangements	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area.	Priorities and Values and support Outcomes			
OEO General Ledger reconciliations.	Risk Based Audit	High	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area.	Priorities and Values and support Outcomes			

Cash Handling - Registry	Control Risk Self-Assessment	Medium	CRSA to identify Directors/Service Heads assessment on cash handling and security arrangements. To ensure that cash handling risks such as loss or theft are being managed. May involve visits, will depend on content of returns.	Priorities and Values and Outcomes 6 & 8			
Review of Petty Cash Central Controls	Risk Based Audit	Medium	The systems and process in this area are significantly changing. To provide assurance to management that there are adequate controls in place to manage the identified risk in this area.	Priorities and Values and support Outcomes			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	CRR	RRR
<b>Investigations (229 Days)</b>								
Re-active Investigations	Benefits	Investigation	High	Undertake investigations for housing benefits claim, which relate to Council employees and Members.	Priorities and Values Outcomes 2, 4 & 6		CR085 CR088 CR044	PP & C2
	Non Benefits	Investigation	High	Undertake investigations and support service managers where there are allegations of potential fraud.	Priorities and Values Outcomes 2, 4 & 6			
	Review of the Councils processes for undertaking Management Investigations	Risk Based Audit	High	To provide assurance to management that management investigations across the Council are being undertaken efficiently and effectively and that outcomes are on a consistent basis.	Priorities and Values Outcomes 2, 4 & 6		CR085 CR088 CR044	PP & C2
	Single Fraud Investigation Service (Residual Council Tax Support)	Risk Based Audit	High	To provide assurance that the council has adequate arrangements in place for the transfer to a single fraud investigation service and that the council has in place resources to identify and investigate the residual council tax support cases.	Priorities and Values Outcomes 2, 4 & 6		CR085 CR088 CR044	PP & C2
	Review of the E-learning module for fraud ink update and feedback to Directors of Business Strategy	Advisory	High	To provide a core product for staff development in fraud risk management. To report to Portfolios on their uptake to allow them to ensure that fraud risk management is being addressed across the Council.	Priorities and Values Outcomes 2, 4 & 6			PP & C2
NFI	NFI Data Submission	Investigation	High	<b>Legal requirement</b> - This is to coordinate the Councils submission for the completion of the NFI data matching process.	Priorities and Values Outcomes 2, 4 & 6		CR085 CR088 CR044	

Pro-Active Investigations	Housing Tenancy Fraud (Strategy)	Risk Based Audit	High	To provide assurance that the Council has in place adequate controls to identify any investigate this type of potential fraud (this area has been identified by the National Fraud Initiative as significant). This review will not investigate specific allegations.	Priorities and Values Outcomes 2, 4 & 6		CR085 CR088 CR044	
	Expenses claims (potential fraud issues)	Risk Based Audit	High	To provide assurance that the Council has in place adequate controls to identify any investigate this type of potential fraud.	Priorities and Values Outcomes 2, 4 & 6			
	Monitoring and billing of mobile phones (Non procurement)	Risk Based Audit	Medium	To provide assurance that the Council has in place adequate controls to identify any investigate this type of potential fraud.	Priorities and Values Outcomes 2, 4 & 6			
Housing Benefit	Housing benefit review	System Based Audit	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.	Priorities and Values Outcomes 2, 4 & 6		CR085 CR088 CR044	PP & C2
	Universal Credit	System Based Audit	High	To provide assurance that the Council has in place mechanism to control and rectify any issues relating to the implementation of the universal credit.	Priorities and Values Outcomes 2, 4 & 6		CR085 CR088 CR044	PP & C2

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	CRR	RRR
<b>First Call Audits</b>								
Corporate	Culture training and awareness	Risk Based Audit	High	To provide assurance to management that there are adequate processes in place to identify training requirements, to identify the correct channel and to provide and monitor the training provided.	All Values Outcomes 1, 7 & 8		CR082 CR045	BIS 23
ICT	Payroll/ HR system	ICT - Application Review	Medium	To provide management with assurance that the application controls are well defined and implemented and that their adequate management oversight in place to ensure that the controls are operating satisfactorily	All Values Outcomes 7 & 8		CR082 & CR079	BIS 23
Commercial Services	Review of the management process for commercial service input into major contracts.	Risk Based Audit	Medium	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area.	Priorities and Values and Outcomes 1 & 8			Cos 11
Proactive Investigations	Members Allowances	Risk Based Audit	Medium	To provide management with assurance that the processes in place for this area have been appropriately assessed for the key risk. That appropriate mechanisms have	Priorities and Values Outcomes 2, 4 & 6			
Benefits	Discretionary Housing Payments Review	System Based Audit	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.	Priorities and Values Outcomes 2, 4 & 6		CR085 CR088 CR044	PP & C2

Care and Support	Care & Reablement Service	Risk Based Audit	Medium	That the service is being managed with effective controls in place to ensure early intervention and prevention	2	Yes		
	Adult Provider Service	Risk Based Audit	Medium	Following the re-provision that the services that remain with the Council are well managed.	2	Yes		10,11
	Homelessness prevention controls	Risk Based Audit	Medium	Assurance that the controls in place to prevent and manage homelessness are being managed effectively.	2	Yes		
Housing Services	Housing Plus project controls	Project management	Medium	Final phase of the Future of Council Housing programme is being managed.	2			
	Anti Social Behaviour Team governance	Risk Based Audit	Medium	Following the amalgamation of two disparate ASB teams, that the statutory responsibilities are being met.	2			
	Welfare reforms management	Risk Based Audit	High	Impact of welfare reforms is being managed.	2		CR088	
CYPF - ILS	Pupil Referral Unit	Risk Based Audit	Medium	The new model (effective from 1.4.14) demonstrates effective governance and financial management and reporting arrangements across pupil referral units.	3			