

Overall Summary By Portfolio and Audit Type

	Corporate*	Place	CYPF	Communities	Resources** & ICT	MFS	Investigations and benefits	Total Days
Compliance Audits	20	5				126		151
Risk Based Audit	210	126	206	334	323		79	1278
System Based Audit			2				27	29
Control Risk Self Assessment			60					60
Application Reviews								0
Follow Up Audits	12	7	26	14	15			74
Project Management Reviews	72							72
Advisory			2					2
Value for Money	10	18						
Investigations							140	140
Grant certification / sign-off		25	10	8				43
Report Production			5					5
Total Days	324	181	311	356	338	126	246	1882

Page 69

High Priority	284	90	189	162	287	126	246	1384
Medium Priority	40	66	105	186	51			448
Low Priority		5	7	5				17
Statutory		20	10	3				33
	324	181	311	356	338	126	246	1882

* 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	AGS	Portfolio RMP	CRR
Corporate Reviews								
	Sheffield City Region (SCR) - Combined Authority	RBA	High	Providing assurance on the interface between all parties and communication arrangements. To help ensure the right projects are being approved and effectively delivered to promote the Councils outcomes. Ensuring no duplication of work undertaken by Barnsley MBC.	2, 4, 5 & 6			
	Mail Box Usage	Value for Money (VFM)	Medium	Providing assurance that charges for excessive mail box usage are legitimate and kept to a minimum. Demonstrating that all Portfolios have effective monitoring and reporting arrangements in place.	All			
	Business Continuity Plan (BCP)	RBA	High	Assurance that the Portfolio and Council has co-ordinated, comprehensive and quality BCP's. Ensuring key services are prioritised whilst experiencing disruption and resume business as usual quickly and efficiently. Finally ensuring there are clear roles, responsibilities, governance arrangements, reporting lines and a robust testing process and lessons learnt.	All			CR061
	Health and Safety	RBA	High	To provide assurance to management that the processes for undertaking recording and managing the Health and safety processes across the Council are adequate.	All			
Follow up	Statutory Health Check	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.	All			

Follow up	Business Planning	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	All			
Follow up	Budget Setting and Implementation of Savings	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.	All			
Follow up	Directors Assurance	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.	All			
Capital Programme								
	Capital Delivery - New Framework	RBA	High	Assurance that all Portfolio's are complying with the new framework, including an assessment of the approvals process and the effectiveness of the challenge and monitoring role of the Outcome Boards.	All		Place 37, 41, 44 & 50	CR107
	Don Valley Stadium - Development	Project Management	High	Assurance around the governance and decision making arrangements, including the approvals process and development of the site.	2, 3 & 5		Place 154	
	Re-roofing of Council Houses	Project Management	High	Assurance around the governance and decision making arrangements, including the approvals process and development of this project (this is a £90m project over 5 years).	2,3,5 & 6			

Capital & Major Projects	Department of Energy and Climate Change (DECC) - District and Community Heating Project.	Project Management	High	Project management standards are complied with including clear project planning and progression, effective communication channels, defined roles and responsibilities and effective governance and reporting arrangements. Including effective and clear links to other projects and partners. To ensure heat networks provide a quality service and low carbon aspirations.	2,3 & 5			
Combined Authority	Bus Rapid Transit (BRT) - North	Project Management	High	Assurance around the governance and decision making arrangements, including the approvals process and development of this project.	2 & 5			
Partnerships								
Amey	Streets Ahead	RBA	High	Assurance that effective and robust governance, monitoring and financial arrangements in place so that Amey is delivering their contractual requirements and at the same time we are maintaining a positive relationship. Robust and effective communication and engagement with all stakeholders. Ensuring their are clear roles and responsibilities between Client Monitoring Team and Commercial Services. Finally ensure work to Amey is issued in sufficient time for the Council to fully utilise Dept for Transport (DfT) grant funding to consider the issue of liquidation damages. To include an assessment of penalty notices issued and the approval process when not applied.	2 & 5			CR113
Social Housing Repairs and Maintenance (SHRM) contract	Performance monitoring and repairs logging system	RBA	High	Assurance that the performance monitoring and repairs logging system is working effectively and efficiently	5		Comm 71	

SHRM contract	Transition & Exit Plan	RBA	High	To provide assurance that the exit plan in place for the cessation of the current contract is robust.	5		Comm 71	
Kier Asset Partnership Services (KAPS)	Transition Plan	RBA	High	A review of the transition arrangements in place for the KAPS contract and elements that will be brought back 'in house'.	5			
Kier	Kier - Disposal work	RBA	High	To provide assurance that there is a robust monitoring and allocation of disposal work to Kier, bearing in mind the potential contract end date of June 2016. Ensuring effective delivery of services up to this date.	5		Place 39	
Annual Governance System (AGS)								
AGS	Process Review	Compliance	High	Annual review that the AGS has been produced in line as per corporate requirements.	N/A			
AGS	Quality Review	Compliance	High	Assurance that the data contained with the AGS has been subject to appropriate quality checks and the outcomes are robust.	N/A			
Public Health								
Public Health	Public Health Service	RBA	High	Assurance that there is a clear decision making process with linkages to strategies and outcomes. To include financial management and monitoring arrangements.	2,3,5,& 6			
ICT Core								

ICT Core	ICT - Digital Strategy	RBA	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		BIS23	CR079
BIS Contract Management	Monitoring of the Capita Contract	RBA	Medium	To provide assurance to management that the Council has in place adequate arrangements for the management of the revised ICT elements of the CAPITA contract and that the KPI's used are robust and that the data supplied to support these is fit for purpose.	All			CR082

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Place Portfolio (181 days)								
Regeneration & Development Services	Grant - Local Pinch Point Fund	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. A61 Penistone road junction improvements with a grant allocation of £1.9m. Required by 30.9.15.	2 & 5			
	Sheffield Lower Don Valley (LDV) - Growth Fund Allocation	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Flood defence grant for the protection of commercial businesses. Required by 31.3.16.	2, 5 & 6			
	Local Authority Bus Subsidy Grant	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. £53k to support bus services and provision of infrastructure. Required by 30.9.15.	5			
	Grant - Department for Environment, Food and Rural Affairs (DEFRA) Air Quality Grant 2013/14	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. £46k to produce a communications plan, a prelude to a major capital project expected to be the outcome of the Air Quality Study which is currently on going. Required by 31.10.14 (extension provided).	3 & 5			

	Community Investment Levy (CIL)	RBA	High	Assurance about the implementation of the new CIL to provide an infrastructure to support new developments in an efficient way. Ensuring adherence to agreed timescales and an assessment of the impact of the new CIL, as well as the scaling back of section 106 agreements. Also to review the charging schedule, ensuring it is financially viable and an assessment of the spending arrangements to the levy funds.	2 & 5			
	Planning - Building Controls	VFM	High	Assurance that the service is applying a commercial and competitive approach ensuring full costs are recovered and an effective fee charging mechanism. Ensuring there is a clear Strategy for the service and the audit will include an assessment of the unit costs per inspection. Finally to review the process for notices of enforcement when planning breaches have been reported.	5 & 6			
	Archaeology Accounts	Accounts sign off	Low	Statutory sign off of annual accounts.	N/A			
	Housing and Communities Agency (HCA)	RBA	High	Assurance that the Council is making 'the best use' of the HCA resource available.	2, 5 & 6			
	HCA Compliance Audit	Compliance Audit	Medium	An audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. The scheme is an Empty Property Purchase and Repair scheme whereby the Council purchases private empty properties, refurbishes them and then adds them to the council housing stock. Required by 31.12.15.	2, 5 & 6			

(also link to Public Health)	Air Quality	RBA	Medium	Assurance that the Council is not breaching European Union (EU) thresholds for air quality. To establish if there is effective monitoring and reporting arrangements on air quality, including financial management and monitoring of the Air Quality Action Plan and working with key stakeholders.	3 & 5		Place 251	
Business Strategy and Regulation	Information Governance/Data Security (Howden House)	RBA	High	Ensuring that the portfolio has sufficient Information Governance arrangements in place to prevent the Council from incurring significant fines from the Information Commissioners Office (ICO). Assurance that data is captured and transported in a safe and secure manner to help prevent loss or misplaced data/information and unauthorised use. Assurance that information which is sensitive and confidential is not left behind during workplace moves and an assessment of the physical security of assets.	5		Place 30, 57, 75, 91, 135, 161, 191 & 219	CR082 CR112
	Debt Management	RBA	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.	2 & 5		Place 95, 161 & 202	

	European Services Directive	RBA	High	Assurance that the Council is complying with European Services Directive, to help prevent the risk of high value financial penalties. The review will include the need to consider the impact of Licensing moving away from European Union (EU) Portal and implementing its own e-service. Also the potential for under/over recovery of costs due to the new electronic processes and associated fees.	2 & 5		Place 156 & 157	
Capital and Major Projects	Consulting Partnerships and Payments to Developers	RBA	Medium	Adherence to the Councils procurement procedures, including value for money partnerships. Review to consider payments to developers and work done on behalf of developers to facilitate developments.	2 & 5		Place 39	
Follow-ups	Scowerdons, Weakland & Newstead (SWaN) Housing	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H-M.	2, 5 & 6			
	Cash Handling - Place	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	5		Place 212	
	Markets	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.	5		Place 203, 208, 210, 211, 222, 255 & 257	

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
CYPF Portfolio (311 days)								
Inclusion and Learning (ILS)	Special Educational Needs or Disabilities (SEND) Programme Phase 2	RBA	High	As part of the government legislation reforms under the Children & Families Act 2014, changes have been made to the way Sheffield works with families with a special educational need or disability. The review will provide assurance that the new SEND 0-25 service has effective joined up services (including a Joint Commissioning Framework) working closely with partners and families to assess, plan, allocate placements and deliver services. The review will also include financial management and action plan delivery for the predicted overspend.	3 & 4			CR010
	Personalised Education Plans (PEP's).	RBA	Medium	Assurance that a PEP is completed when required with full, accurate and quality data. Looked after children should be supported appropriately to maximise their potential and demonstrate attainment for Looked after Children is improving.	3 & 4		CYPF 65	
	Inclusion and Learning Service Review	RBA	High	To provide assurance to management that the service controls for the whole of ILS are adequate and been operated in an effective manner, this will cover; management controls, budget setting and monitoring, KPI's/targets and performance monitoring and reporting arrangements.	4			

Lifelong Learning and Skills (LLS)	Care Leavers (cross cutting with Children and Families)	RBA	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).	4		
Children and Families	Early Years Service Review - 'Best Start' Programme	RBA	High	To provide assurance following the restructure and cessation of grants to some childcare providers. To consider the impact and effectiveness of the changes and redesign of this service, in particular performance and outcomes.	4		CYPF 27
	Independent Review Services	RBA	High	To provide assurance that this service area has adequate and robust controls in place to provide effective service delivery.	4		
	Aldine House (Secure Children's Home)	RBA	Medium	To provide assurance that this secure children's home has adequate financial, governance and reporting arrangements in place. Demonstrating effective and timely service delivery that serves both local and national communities by looking after children and young people who need a safe and controlled yet child centred secure residential environment in order to prevent harm to themselves or to others.	3, 4 & 6		CYPF 34

	Building Successful Families	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 each claim submitted. Internal Audit will also provide guidance in relation to the Troubled Families Outcome Plan.	3, 4 & 6			
	Attendance Strategy	RBA	High	To provide assurance that the Multi-Agency Support Teams (MAST) are performing well against the Services Attendance Strategy. Helping to improve both children's attendance at school and their performance.	4			
	Direct Payments	RBA	High	Following the Children & Families Act 2014, assurance that the Pilot scheme has operated successfully in a controlled manner and that proposed personalised budgets and direct payments for 2015/16 are going to be controlled, managed effectively and monitored and reported accordingly.	4			
School Themed Reviews	Risk Management in Schools	Control Risk Self-Assessment	Medium	CRSA to identify Headteachers/Business Managers assessment of the Schools Risks. To ensure effective, robust and up to date Risk Management Plans are in place. Ensuring that all risks are identified, reported, documented and appropriate mitigation actions taken where necessary. May involve visits, will depend on content of returns.	4			

	Racial Incident Monitoring in Schools	Control Risk Self-Assessment	High	CRSA to identify Headteachers/Business Managers assessment of the Schools Racial Incident Monitoring 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.	4 & 6			
	Health & Safety	Control Risk Self-Assessment	High	CRSA to identify Headteachers/Business Managers assessment of the Schools Health & Safety arrangements to ensure effective and robust controls are in place. Ensuring that all schools have a Policy in place, that they are fully aware of the correct process to follow in case of an incident and the requirement of assessments. May involve visits, will depend on content of returns.	4 & 6		CYPF 54	CR095
	Information Governance/Data Security	Control Risk Self-Assessment	High	CRSA to identify Headteachers/Business Managers assessment on information governance and security of data arrangements. To provide assurance to management that there are adequate safeguards in place regarding the physical security for data assets at Schools, including suitability of IT equipment encryption. May involve visits, will depend on content of returns.	4			CR082

	School Financial Values Standards (SFVS)	Letter	Low	Schools that do not complete the SFVS return for 2014/15 will be issued a letter from Internal Audit notifying them that they will be included on all the School Themed reviewed for 2015/16 due to concerns about their internal controls and processes.	4			
	Schools Annual Report	Report Production	Low	Report outlining and summarising all the findings and recommendations for the 2014/15 school themed audits.	4			
Business Strategy	Early Years Headcount, Free Early Learning (FEL) and payments process	RBA	High	A full review of the Early Years payments process including the manual process, new on-line portal, certification statements and validation process.	4			
	Deficit Recovery	RBA	High	Assurance that there is a robust and timely deficit recovery process.	4		CYPF 5	
	Universal Free School Meals (UFSM)	RBA	Medium	Assurance that the UFSM has now become part of the School's business as usual and funding of each meal has not resulted in a School shortfall at financial year end.	3 & 4		CYPF58 & 59	
	Credit Notes	RBA	Medium	Assurance that credit notes are raised in a timely, controlled manner and appropriately approved.	4			
Chargeable Work	Pye Bank CE Primary School	SBA	Medium	Assurance to the Governing Body that the school has secure financial management in place.	4			
Follow-ups	Use of DSG	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	4			

	City Deal	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	4		CYPF 39 & 43	
	Cash Handling - Schools	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	4			
	Cash Handling - CYPF	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	4			
	Thornbridge Centre	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.	4			
	Business Continuity Planning - Schools	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	3 & 4			
	Critical Incident Planning - Schools	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	3 & 4			
	Schools Improvement Plan (SIP)	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	4		CYPF 05	

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Communities Portfolio (356 days)								
Care and Support	Provider Services Value For Money (VFM)	RBA	Medium	Assurance that provider charges have reduced in line with the reduction in service size.	3			
	Care Act 2014	RBA	High	A review on compliance with the Care Act 2014	3			
	Hospital Discharges	RBA	High	In anticipation of winter pressures, to provide assurance that there is a robust system in place for the management of hospital discharges	3			
	Appointeeships Scheme	RBA	High	With the roll out of the appointeeship scheme in the Council, assurance that the appropriate controls are in place.	3			
	Client Management in Learning Disabilities (LD)	RBA	Medium	Assurance that the controls around client management within LD are robust.	3			
	Social Care Accounts Service - care packages costing	RBA	High	Assurance that the controls in place dealing with the pricing of care packages are robust.	3		158	
	Social Care Accounts Service - residential and nursing agreements	RBA	High	A review covering the system in place dealing with the input of residential and nursing agreements on Carefirst, ensuring it is operating effectively.	3		158	
	Deprivation of Liberty Safeguards (DOLS)	RBA	Medium	Assurance that the system in place for dealing with DOLS is working effectively.	3			
	Resource Allocation System (RAS)	RBA	High	A review of the RAS, to include assurance on how this is now aligned to the recent Care Act.	3			

	Review and reassessment	RBA	High	Assurance that the controls in place with regard to the reviewing of care packages are sound.	3		199	
	Autism innovation grant sign off	Grant sign off	statutory	Statutory sign off of grant.	N/A			
Business Strategy	Staff Utilisation and Management	RBA	Medium	Review of the process and transaction testing for the management of staff to include sick absence and agency cover.	3		65,202	
	Communities governance	RBA	Medium	Assurance that there are effective and efficient management, governance and decision making bodies in place in Communities.	3			
	Safeguarding	RBA	Medium	Review of systems in place to ensure safeguarding is being effectively managed and reported.	3		5,26,81,119,133,171	CR025
	Safeguarding assurance from Sheffield Health Care Trust	RBA	Medium	Review of the assurance being provided by the Trust that safeguarding controls that they are operating are sound.	3		5,26,80,82,159	
Commissioning	Demand Forecasting	RBA	Medium	Review of the system in place for demand forecasting and quality assurance. Assurance to be provided on our response for the demands in commissioning in the city	3		77, 84	
	Better Care Fund (BCF)	RBA	High	A piece of work to be delivered across the BCF pooled budget area, working in liaison with Health auditors. Yet to be scoped.	2			
	Better Care Fund (BCF)	RBA	High	A second piece of work to be delivered across the BCF pooled budget area, working in liaison with Health auditors. Yet to be scoped.	2			
Council Housing	Rogue Landlord grant sign off	Grant sign off	statutory	Statutory sign off of grant.	N/A			
	Archives Accounts	Accounts sign off	Low	Statutory sign off of annual accounts.	N/A			

	Rechargeable repairs - debt recovery	RBA	Medium	Assurance on the system in place dealing with recharges and recovery for repairs in council housing.	5			
	New Housing - Delivery plan	RBA	Medium	A review focussing on the delivery of the new housing plan, providing assurance that progress is being made.	5			
Follow-ups	Care Contributions - Payments in dispute	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	3			
	Transitions	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High	3			
	Handling of serious incidents	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	3			
	Choice Based Lettings	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	3			
	Cash Handling	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	3			
	Short Term Intervention Team	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High	3			

	Quality of Market	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	3			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Resources and ICT (338 days)								
ICT (54 days)								
	Payment Card Industry (PCI) Controls	RBA	High	To provide assurance to management that arrangements are robust for appropriate operation of PCI controls.	All		R134	
	Information Management/Data Controls	RBA	High	This review will focus in on a small areas in the Council where there are perceived risks. This may well be in the Communities are. It will look in-depth at the controls that are being used for allow aspects of data, including quality, storage, disclosure and sharing. To ensure that the controls are adequate and being implemented and monitored appropriately. with a view to using these across the Council	All		R115 & R145	CR096
Inc. Transformation	BCIS Service Review	RBA	High	To provide assurance to management that the service controls for the whole of BCIS are adequate and been operated in an effective manner, this will cover. Management Controls, Allocation of monitoring of resources to projects, budget setting and monitoring, charge out rate calculations, time monitoring and KPI's/ business planning.	All			R111
Resources (348 days)								
Human Resources	The Cube - HR data system	RBA	High	To provide assurance to management that the data supplied to managers regarding HR issues is timely and adequate.	All			

	Sickness Absence	RBA	High	To provide assurance to management that the processes for undertaking recording and managing the Sickness absence process is adequate.	All			
Customer services	Corporate Complaints processes	RBA	High	To provide assurance to management that the Corporate Complaints processes for undertaking recording and managing complaints across the Council are adequate.	All			
	Blue Badges Assessment process.	Follow-up	Medium	Follow-up of recommendations made in a high opinion audit report	All			
	City Wide Alarms	Follow-up	Medium	Follow-up of recommendations made in a medium-high opinion audit report	All			
	Magnolia (Intranet Application)	Follow-up	Medium	Follow-up of recommendations made in a medium-high opinion audit report	All			
Commercial Services	Changes to European Tendering Processes	RBA	High	To provide assurance to management that the processes are in line with the new OJEC regulations. The review will also look at the process for investigating and resolving tendering disputes.	All		R112	
	Alterations to service processes	RBA	High	The review will support the service as it intendeds to alter a number of management processes. The review will ensure that adequate probity controls are maintained.	All			
	Realisation of the Commercial Savings Target	RBA	High	To provide assurance to management that the processes for identifying and realising commercial saving as adequate.	All			
Finance	New Integrated Finance System (governance arrangement)	RBA	High	To provide assurance to management that the governance arrangements for this major project are adequate.	All		R136	

	New Integrated Finance System (project development)	RBA	High	To provide appropriate input into the development of governance controls for the various work streams of the project.	All		R136	
	Petty Cash - central Controls	RBA	Medium	To provide assurance to management that the processes for undertaking recording and managing the petty cash processes central with the council are robust.	All			
	Pension Arrangements	RBA	High	To provide assurance to management that the processes in relation to pensions administration, including communication with the South Yorkshire Pensions Authority are operating Satisfactorily.	All			
	Corporate Assets Register	RBA	High	To provide assurance to management that the system and processes for recording all of the relevant assets of the Council is operated effectively and produces the require financial information to support the Council financial and management accounts.	All			
	VAT	RBA	High	To provide assurance to management that there are adequate controls in place to manage the identified risk in this area.	All		R139	
Annual Accounts	Employee year end benefits accrual disclosure note	RBA	High	Request from Strategic Finance for assistance.	All			
	External Funding Follow-up	Follow-up	Medium	Follow-up of recommendations made in a high opinion audit report	All		R142	
	Treasury Management	Follow-up	Medium	Follow-up of recommendations made in a medium-high opinion audit report	All			
Legal Services	Role of the Monitoring Officer	RBA	High	To provide assurance to management that roles of the Monitoring officer are being appropriately applied.	All			

Policy, Performance and communications	Elections service	RBA	High	To provide assurance to management that the processes for undertaking the administration of elections and voter registration are operating effectively.	All		PPC 8, 11 &13	
	Communications Service.	RBA	Medium	To provide assurance to management that the internal and external communications strategies of the council are appropriate, have been communicated to all staff and are operating effectively.	All		PPC 34	

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	Corporate Plan Link (priority/ value or outcome)	AGS	CRR	PRR
Main Financial Systems (126 days)								
	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			
	Org Plus - vacancy controls	compliance	High	Ensure that the system in place for recording and removing of vacancies is operating effectively.	Value			
	Financial controls - Communities	compliance	High	Following reviews in other portfolios, that the arrangements for financial controls in Communities are robust and effective. Provides assurance to External Audit.	value			
Total Days								

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

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

Audits being carried out in Resources/Investigations with links to main financial systems in 2015/16 with links to finance are:

- Housing Benefit Review
- Pension Arrangements
- VAT
- Corporate Assets Register

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Investigations (246 days)								
Re-active Investigations	Time for investigations	Investigation	High	Undertake investigations and support service managers where there are allegations of potential fraud.	All			
	Single Fraud Investigation Service	Risk Based Audit	High	To provide assurance that the council has adequate arrangements in place post transfer for dealing with fraud issues in Council benefits relating to the single fraud investigation service.	All			
National Fraud Initiative (NFI)	NFI Data Matching output year	Investigation	High	Legal requirement - This is to coordinate the Councils processing of the output received from the NFI data matching process.	All			
	Protecting the Public Purse	Investigation	High	To coordinate the submission of data for the annual protecting the public purse exercise and for reporting this through to Members of the Audit Committee.	All			
	Advice to Management	Investigation	High	This is a resource to provide ad-hoc advice to management across the Council in relation on-going management investigations.	All			
	Deceased and Gratuities (payroll)	Investigation	High	This is a resource to provide support to payroll in investigating gratuity payments (pensions) to former employees, where there is evidence that they are deceased. This will also look to provide a sustainable process for the service going forward.	All			

	Corporate processes for conducting Investigations	Risk Based Audit	High	To provide assurance to management that the Council has adequate controls in place to undertake investigations, including ensuring that staff are appropriately resourced and trained.	All			
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.	All		R133 & R135	CR44
Pro-Active Investigations	Vehicle Management	Risk Based Audit	High	This is to provide assurance to management that the Councils vehicle are being appropriately monitored to ensure that they are only being used for business purposes.	All			
	Positive Verification of ICT assets	Risk Based Audit	High	This is to verify that the Council has an accurate record of the IT assets for which it is paying.	All			
	Review of Staff Expense Claims	Risk Based Audit	High	To provide assurance that the Council has in place adequate controls to identify any investigate this type of potential fraud.	All			
	Review of the processes used by CAPITA to verify and recover Single Person Discounts where eligibility	Risk Based Audit	High	To review the processes used by Capita to identify potential inappropriate SPD claims and that appropriate action is taken to recover any overpayments.	All			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	CRR	Portfolio RMP
Corporate	Archive process	RBA	Low	Assurance that controls in place for the operation of the corporate archive process are robust.	All			
Corporate	Business Setting and Implementation of Savings 15/16	RBA	Medium	Following on from last years review, assurance that the implementation of budget savings for 15/16 is progressing.	All			
Place - Business Strategy	Pest Control	RBA	Low	Assurance that commercial income is increasing to help fund the statutory element. To include market awareness and productivity of the section.	3, 5 & 6			Place176
Place - Business Strategy	Medico-Legal and Coronial Services	RBA	Medium	Following the transfer of all Coroner's hospital cases to Medico Legal and Coronial Services the audit will consider the staffing levels and work allocation. Also to review financial arrangements, budget monitoring and cost pressures.	NA			Place 243, 244 & 246
CYPF	Parent Pay	RBA	Medium	Assurance that controls in place for the operation of Parent Pay are robust.	4			
BCIS	Application Implications of the move to the new virtual server system.	RBA	Medium	This review will focus the alterations to applications brought in by the use of the virtual server platform and also issues raised through the Racy matrix.				
Communities - Care and Support	Cash Handling in Learning Disabilities	RBA	Medium	A review of the cash handling processes in LD	3			
Communities - Care and Support	Adult Social Care - finance controls	RBA	Medium	Assurance that financial controls within ASC are robust.	3			
Communities - Care and Support	Real Time Monitoring	RBA	Medium	Review of the real time monitoring controls in place for the payment of providers	3			
Communities - Business Strategy	Management Information	RBA	Medium	Assurance that the finance and other information systems provide timely, effective, quality, robust information to management, to mitigate risks.	3			
Communities - Business Strategy	Quality of Risk Management in Communities	RBA	Medium	Assurance that the risk management processes in place in the portfolio are working effectively, to include fraud risk management.	3			78
Communities - Commissioning	Waivers	RBA	Medium	Assurance that there are effective, appropriate and timely systems in place around the use of waivers in Commissioning	3			77
Communities - Commissioning	Contract Management	RBA	Medium	Assurance on the contract management systems in place.	3			
Communities - Council Housing	Estate Office review-	RBA	Low	A review of the re-structure of the estate office service - have issues been addressed, following management review.	5			
Communities - Council Housing	Housing Plus	RBA	Medium	A review to examine the progress made with the roll out of the Housing Plus project. Assurance that lessons learned from pilot are being addressed. Tenant/stakeholder involvement key.	5			

Communities - Council Housing	Housing Board	VFM	Medium	Assurance that Board governance is effective. The board has inks to Housing Revenue Account income.	5			51
Communities - Council Housing	Anti Social Behaviour Community Safety Team	RBA	Low	Assurance that the team is working effectively following the merging of two teams with different jurisdictions	5			169
Communities - Council Housing	Housing Revenue Account - planning assumptions	RBA	Medium	A review on the robustness of the planning assumptions made as part of HRA plan for the Council.	5			
Customer Services	Reintroduction of Revenue and Benefits Customer facing team from Capita	RBA	Medium	To ensure that the new service team is adequately training and integrated appropriately following their transfer in January 2016				
Policy, Performance and communications	Business led Intelligence model	RBA	Medium	To provide assurance to management that this project are operating effectively.				
Inclusion and Learning (ILS)	Pupil Referral Unit	RBA	Medium	The new model (effective from 1.4.14) demonstrates effective governance and financial management and reporting arrangements across pupil referral units.	4			
BIS Contract Management	Monitoring of the Capita Contract	RBA	Medium	To provide assurance to management that the Council has in place adequate arrangements for the management of the revised ICT elements of the CAPITA contract and that the KPI's used are robust and that the data supplied to support these is fit for purpose.	All		CR082	
ICT	Request for Change Process	RBA	Medium	To provide assurance to management that arrangements are robust for monitoring and recording and tracking of requests for change.	All		CR082	
Human Resources	Individual Performance Review (IPR) Processes	RBA	Medium	To provide assurance to management that the processes for undertaking recording and managing the IPR process is adequate.	All			
Finance	Cashier Review	RBA	Medium	To provide assurance to management that the processes with Cashiers are adequate and provided good value for money.	All			
Legal Services	Members allowances	RBA	Medium	To provide assurance to management that the processes for dealing with members allowances are adequate.	All			R111
Transport and Facilities Management	Workplace project.	RBA	Medium	To provide assurance to management that this on-going project is being managed appropriately and that the appropriate benefits are being realised.	All			R156

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