Overall Summary By Portfolio and Audit Type

2022/23

	Corporate*	City Futures	Operational Services	People	Resources**	Investigations	MFS	Total Days
Compliance Audits	19	0	0	8	0	0	42	69
Risk Based Audit	0	19	95	348	386	19		867
Business Partnering	0	55	0	74	65	40		234
VFM	0	0	0	0	0	0		0
School Control Risk Self Assessment	0	0	0	0	0	0		0
School Visits	0	0	0	25	0	0		25
Application Reviews	0	0	0	0	28	0		28
Follow Up Audits	0	4	0	0	4	0		8
Investigations	0	0	0	0	0	85		85
Pro-active Fraud Reviews	0	0	0	0	0	60		60
Grant certification / account sign off	20	15	16	37	24	0		112
Total Days	**39**	**93**	**111**	**492**	**507**	**204**	**42**	**1488**
No of audits	1	1	5	20	25	8	4	64
No of Business Partner reviews	0	2	0	3	3	3	0	11
No of follow-up reviews	0	2	0	0	2	0	1	5
Grant certification/account sign-off	1	1	7	11	2	0	0	22
School visits/reports	0	0	0	6	0	0	0	6
Productive Outputs*	**2**	**6**	**12**	**40**	**32**	**11**	**5**	**108**

exc reactive

High Priority	1	5	5	31	30	8	5	85
Medium Priority	0	0	0	0	0	0	0	0
Statutory	1	1	7	9	2	3	0	23
Total Outputs	**2**	**6**	**12**	**40**	**32**	**11**	**5**	**108**

exc reactive

* Cross cutting reviews covering multiple Portfolios

** Includes Sheffield One and Policy, Performance and Communications

*** excludes Business Partnering general resource

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Corporate	Covid Grants	Grant certification / account sign off	Statutory	A contingency pot to be used during 22/23 when grants are identified. To provide an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.		Yes
Corporate	Financial Governance	Compliance	High	A review of the effectiveness and consistency of financial governance across portfolios, and considering changes to reporting structures.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
City Futures Portfolio						
Cross Portfolio	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.		
Cross Portfolio	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and control frameworks to ensure that they comply with financial standards and best practice.		
Cross Portfolio	Grants - Contingency allocation	Grant certification / account sign off	Statutory	Contingency for grant sign offs required by service areas.		
Investment and Climate Change	Clean Air Zone (CAZ) programme	RBA	High	To provide assurance on the programme controls and governance of the CAZ scheme.		CR163
Follow up	Community Investment Levy (CIL)	Follow up	High	Follow up audit to establish progress against agreed recommendations.		
Follow up	Libraries - Traded Service	Follow up	High	Follow up audit to establish progress against agreed recommendations.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Operational Services Portfolio						
	Moor Market charges sign off	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	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 30.9.22.		
Street Scene and Regulation	Pest Control	RBA	High	Provide assurance that the controls in place for the service are robust. This will include income generation and health and safety arrangements.	887	
	Licensing - Sports Ground	RBA	High	To provide assurance on the service controls in place to include stakeholders, safety advisers and the management of Freedom of Information (FOI) requests.	155/156	

	National Productivity investment fund- grant sign off (31/3222)	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 road improvements in specific areas of Sheffield.		
	Local Transport Partnership - grant sign off (31/3693)	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.		
	Green Homes LAD (31-5337)	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.		
Housing Services	Repairs and Compensation Scheme	RBA	High	To provide assurance on the governance, monitoring and reporting of the scheme.	426	
	Adaptations Service	RBA	High	To provide assurance on the governance and monitoring of the service - including asset management.		
	Protect and Vaccinate - (31/5912)	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.		
Direct Services	Repairs and Maintenance Stores	RBA	High	To provide assurance on the management of the Repairs and Maintenance Stores.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
People Portfolio						
Cross Portfolio	Business Partnering	Business Partnering	High	Allocation to be called upon by People management on an ad-hoc basis.		
Cross Portfolio	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and control frameworks to ensure that they comply with financial standards and best practice.		
Cross Portfolio	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.		
Adult Social Care (ASC)	Adult Safeguarding	Follow up	High	Follow up audit to establish progress against agreed recommendations. Original limited assurance opinion report.		
Adult Social Care	Case Note Recording	RBA	High	To review effectiveness of case note recording practice in Adult Social Care.	P4	
Adult Social Care	Direct Payments and Independent Service Funds	RBA	High	Assurance that the process and controls of £34m spend, and recovery through audits are effective.		
Adult Social Care	Prevention, Wellbeing & Independence	RBA	High	To determine if we are improving lives and outcomes of people and intervening early to promote wellbeing and independence.	P202 P15	
Adult Social Care	Effective contracts management in ASC	RBA	High	Review of effective management of ASC contracts.		
Adult Social Care	Equipment and Adaptations	RBA	High	Review of the services response times and impact on mitigating hospital admissions, discharges and care packages.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Adult Social Care	Discharge Management	RBA	High	To assess the effectiveness of the process and monitoring and trajectory towards achieving ASC Outcomes Framework discharge measures. Will include effectiveness of Short Term Intervention Team role and cost/contribution implications with NHS.		CR155
Adult Social Care	Executor and Deputyship	RBA	High	An audit of the effectiveness of the deputyship and executor services, including the banking system.	P209	
Adult Social Care	ASC Expenditure	Business Partnering	High	Review of ASC expenditure and effectiveness against statutory requirements and people outcomes.		CR150
Adult Social Care	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.		
Education and Skills	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.		
Education and Skills	Elective Home Care Education	RBA	High	Review of effectiveness of the service and support to families.		
Education and Skills	Dedicated Schools Grant	RBA	High	Assurance of the effectiveness of governance arrangements.		
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.		
Education and Skills	Basic Needs Allocation (BNA)	Grant certification / account sign off	Statutory	For the first year DfE require Internal Audit assurance of this capital grants for school place provision.		
Education and Skills	Higher Basic Needs Allocation– School Places special	Grant certification / account sign off	Statutory	For the first year DfE require Internal Audit assurance of this capital grants for provision of school places to meet additional/higher need pupils.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Education and Skills	Condition Funding	Grant certification / account sign off	Statutory	For the first year DfE require Internal Audit assurance of this capital grants to improve the condition of school buildings.		
Schools	Dobcroft School	Grant certification / account sign off	High	This school receives a collaborative fund grant from DfE who require an internal audit assurance. A cost for the audit can be charged to the grant.		
Schools	Talbot School	Grant certification / account sign off	High	This school receives a collaborative fund grant from DfE who require an internal audit assurance. A cost for the audit can be charged to the grant.		
Schools	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 2021/22 may be selected for an audit visit.		
Schools	Individual Schools	School Visit	High	Selection of approx. 5 schools for individual audit to give overall assurance on Schools management.		
Children and Families	Regional Adoption Agency	RBA	High	To review the effectiveness of the new arrangement and provide assurance that VFM is still effective compared to the previous operational model. To be done in conjunction with other 4 authorities.	P244	
Children and Families	Independent Reviewing Service	RBA	High	Assurance that this internal statutory function is effective and robust.	P251	
Children and Families	Service Governance to ensure delivering Best Value	RBA	High	Overall service review of business governance and approach to ensuring delivery of best value services.		CR172
Children and Families	Youth Justice	RBA	High	Assurance against the National Standards.		
Children and Families	Privately Fostered Children	RBA	High	Following insepction an audit to assess the effectiveness of any changes.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
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.		
Children and Families	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.		
Communities	Anti Social Behaviour	Follow up	High	Follow up audit to establish progress against agreed recommendations. Original limited assurance opinion report.		
Communities	Youth Services	RBA	High	Assurance of effectiveness of Service following insourcing.		
Communities	Community Testing Fund 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.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Resources						
Cross Portfolio	Business Partnering	Business Partnering	High	Allocation to be called upon by Resource management on an ad-hoc basis.		
Cross Portfolio	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and control frameworks to ensure that they comply with financial standards and best practice.		
Cross Portfolio	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 Portfolio	Financial Standards and Policies Group	RBA	High	To provide support to management in the development of Financial Policies and Standards systems to ensure that they comply with best practice.		
Cross Portfolio	Overspending areas	RBA	High	To review the monitoring arrangement for potential overspending and ensure that adequate rectification plans are in place to manage these.		
Finance and Commercial Services	Grants Governance process	RBA	High	A review of the governance process in place for the approval, usage and sign off of grants. Grant funding has become more common in recent years and this audit will provide assurance as to the robustness of the process.		
Finance and Commercial Services	Payment Card Industry (PCI) Monitoring arrangements	RBA	High	To provide assurance to management that the ongoing monitoring arrangements for PCI compliance are operating effectively.		

Finance and Commercial Services	Grants Governance and Service area Follow up	Follow up	High	Follow up of the grants review 2021/22		
Finance and Commercial Services	Integra Super User Function	RBA	High	To provide assurance to management, that the superuser function on integra is effectively controlled and monitored.		
Finance and Commercial Services	Alterations to User Bank detail in Integra	RBA	High	To provide assurance to management, that the processes for changing suppliers bank details in Integra are adequately controlled.		
HR and Customer Services	I Trent - systems process review	RBA	High	To review the new ITrent system in operation to ensure that data is accurately processed, payments are made in a controlled way and that key data and legislative requirements are being complied with.	R290	
HR and Customer Services/Finance and Commercial Services	Establishment control	RBA	High	To provide assurance to management that there are adequate arrangements over the control of establishment controls with the Council and that there payroll and finance systems are fully aligned.		
HR and Customer Services/Finance and Commercial Services	Agency Staffing	RBA	High	To provide assurance to management that there are adequate arrangements over arrangements to employ Agency staff. This review will cover the corporate recruitment arrangements and the process for determining requirements with budgets within services.		

HR and Customer Services/Finance and Commercial Services	Overtime	RBA	High	To provide assurance to management that there are adequate arrangements over arrangements for the payment of overtime. This review will cover the corporate payment arrangements and the process for determining requirements with budgets within services.		
HR and Customer Services	Complaints process	RBA	High	To provide assurance to management that the customer complaints processes are being adequately controlled.		
Legal Services	General Data Protection (GDPR) - Compliance in contracts	RBA	High	To provide assurance to management that the contracting arrangements of the Council in relation to third parties use of data is operated in accordance with the requirements of the GDPR.	352	
Legal Services	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.	R146	
Legal Services	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.		
Legal Services	Data Security and Protection (DSP) Toolkit	RBA	High	To provide assurance to management, that the Council is compliant with the DSP toolkit requirements.	R290	

Legal Services	Data Policies (review of the process for setting, management and reporting)	RBA	High	To provide assurance to management that the Council has the adequate Data Polices in place. That these are consistent and are reviewed and updated regularly and communicated appropriately.	146	
Legal Services	Governance Arrangements for the new Committee structures	RBA	High	To provide assurance to management that the new Committee structure arrangements are operating effectively.		
Legal Services	Freedom of Information (FOI)/Subject Access Requests (SAR) - Follow-up	Follow up	High	Follow up of the SAR/FOI review		
BCIS	Desk Side	RBA	High	To provide assurance to management that the arrangement in place for recording IT faults and management of their resolution is operating effectively.	R290	
BCIS	Asset management	RBA	High	To provide assurance to management that all IT assets are correctly recorded and managed.	R290	
BCIS	Networks and Infrastructure	RBA	High	To provide assurance to management that the networks and infrastructure arrangements for the Council are robust and comply with best practice.	R291	
BCIS	Performance Management and reporting of Third Party suppliers	RBA	High	To provide assurance to management that the performance of third party suppliers is being managed and reported effectively.		
BCIS	Capita 1	Application review	High	To provide assurance to management on the controls in place for Capita 1 Application.		

BCIS	Application review - Total Management Application (replacing Callsys - for the management of Housing repairs)	Application review	High	To provide assurance to management on the controls in place for the new Total Management Application.	
BCIS / Housing	Replacement of the Housing management system	Business Partnering	High	To support to management on the governance arrangements for the replacement system for housing management.	R442
Policy, Performance and Communications	Performance Management reporting	RBA	High	To provide assurance to management that the processes for the obtain and reporting on performance is effective.	
Chief Executives	Performance Accountability Process	RBA	High	To provide assurance to management that the processes for the performance accountability framework is operating effectively.	

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	CRR	PRR
Main Financial Systems						
	Debtors	Compliance	High	The system in place for managing and controlling debtors is working effectively and efficiently. Provides assurance to External Audit.		
	Creditors Non Standard Payments	Follow up	High	Follow up audit to establish progress against agreed recommendations. Original limited assurance opinion report.		
	Creditors (P2P)	Compliance	High	The system in place for managing and controlling creditors is working effectively and efficiently. Provides assurance to External Audit.		
	Council Tax	Compliance	High	The system in place for managing and controlling council tax is working effectively and efficiently. Provides assurance to External Audit.		
	Business Rates	Compliance	High	The system in place for managing and controlling Business Rates is working effectively and efficiently. Provides assurance to External Audit.		

	Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
	Investigations						
	Re-active Investigations	Time for investigations	Investigation	High	Undertake investigations and support service managers where there are allegations of potential fraud.	R158	
	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.	R158	
	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.	R158	
	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.	R147	
	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 an liaising with the relevant departments to ensure that the data is provided by the due date.	R147	

		National Fraud Initiative (NFI)	Data responses	Business Partnering	Statutory	**Legal requirement** - The responses to the data matching are received by January 2023. This will be to allocate the matches to services, to facilitate user and to provide appropriate training. The testing will take place in 2023/24.	R147	
		Governance Arrangements/ Pro-Active Fraud prevention/ National Fraud Initiative (NFI)	Council Tax Exemptions	Pro-active Fraud	High	To provide assurance to management that there are adequate arrangements in place within the processes for dealing with Council Tax exemptions to adequately prevent fraud.		
		Governance Arrangements/ Pro-Active Fraud prevention/ National Fraud Initiative (NFI)	Small Business Rates Relief	Pro-active Fraud	High	To provide assurance to management that there are adequate arrangements in place within the processes for dealing with Small business rates relief to adequately prevent fraud.		
		Governance Arrangements/ Pro-Active Fraud prevention/ National Fraud Initiative (NFI)	Anti Fraud Policies	Pro-active Fraud	High	To review and update the Councils Anti fraud policies and ensure that these are fully communicated.		
		Governance Arrangements/ Pro-Active Fraud prevention/ National Fraud Initiative (NFI)	Members Declarations of Interest	Pro-active Fraud	High	To provide assurance to management that the requirement for members to declare interests is operating effectively.		

Resources- Housing Benefit	Housing benefit review (Assessments)	RBA	High	To provide assurance that the Council has adequate controls in place to control and monitor expenditure of housing benefit in line with the required regulations. Including regularity and the review of the system and application assessment.	R133 & R135	CR120

First Call List

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Reason for inclusion on First Call
CORPORATE	Levelling up	RBA	High	Assurance on the efficiency and effectiveness of the Levelling up process in SCC.	Review at mid year - will allow to embed
PEOPLE					
Communities	NEETS - Not in education, employment or training services	RBA	High	Assurance on the effectiveness of this service.	Not prioritised by leadership - review at mid year.
Corporate	Local Area Committees (LACs) - Governance controls	RBA	Medium	A review of the governance controls in place with regard to the newly established LAC and arrangements.	Review at mid year - will allow to embed
PLACE					
Operational Services - Housing	Disrepairs Process	RBA	Medium	A review of the controls in place for this service.	Work ongoing in service area at the moment.
Operational Services - Housing	Housing General Fund	RBA	Medium	To provide assurance on the management of the Housing General Fund.	As this service is consistently underspending - priority is given to other services.
City Futures - Investment and Climate Change	Electric Works - Governance and accounting	RBA	Medium	To provide assurance on the governance and monitoring of the rental income provided by the Electric works to SCC.	To be reviewed at the mid year point.
City Futures - Investment and Climate Change	Climate Strategy	RBA	High	To provide assurance of the robustness of the Councils Climate Strategy.	The audit of the CAZ will touch on elements on the climate strategy and provide some assurance - once this has been completed this can be reviewed at the mid year point.

Operational Services - Direct Services	Repairs and Maintenance Management System	RBA	High	Assurance review of the implemented Repairs and Maintenance management system.	To be reconsidered as part of the mid year review - allowing time for the system to be implemented.
Operational Services - Direct Services	Housing Repairs and Maintenance Purchasing cards	RBA	High	To provide assurance on the controls and management of the use of purchasing cards in the Housing Repairs and Maintenance Service.	A recent review undertaken by Resources identified strong controls in this area.
Operational Services - Direct Services	Transport Fleet Vehicle Replacement Programme	RBA	High	Assurance review of the £6m Fleet Replacement Programme for the Councils transport fleet.	Review progress of programme at the mid year plan point.
Operational Services - Parks, Amenities and Business Improvements	Libraries	RBA	Medium	Following the move to a new Portfolio, a review is planned to provide assurance on service controls.	Review at mid year point.