

**Overall Summary By Portfolio and Audit Type
2021/22**

	Corporate*	Place	People	Resources**	Investigations	MFS	Total Days
Compliance Audits			8			96	104
Risk Based Audit	19	262	355	282	57		975
Business Partnering		55	80	119	20		274
VFM				19			19
School Control Risk Self Assessment			16				16
School Visits			25				25
Application Reviews				15			15
Follow Up Audits		6		17			23
Investigations					111		111
Pro-active Fraud Reviews					53		53
Grant certification/account sign-off	20	22	15	67			124
Total Days	39	345	499	519	241	96	1739
No of audits	1	14	19	19	10	6	69
No of Business Partner reviews	0	2	3	7	1		13
No of follow-up reviews	0	2	0	3	0		5
Grant certification/account sign-off	1	11	4	6	0		22
School visits/reports			8				8
Productive Outputs***	2	29	34	35	11	6	117

exc reactive

High Priority	1	17	29	31	8	6	92
Medium Priority	0	1	0	2	0	0	3
Statutory	1	11	5	2	3	0	22
Total Outputs	2	29	34	35	11	6	117

exc reactive

* Cross cutting reviews covering multiple Portfolios

** Includes Sheffield One and Policy, Performance and Communications

*** excludes Business Partnering general resource

CORPORATE

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 21/22 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	Brexit' risk monitoring group and activities	RBA	High	To provide assurance on the effectiveness of the working group set up to monitor all 'Brexit' risks to the Council and Sheffield.		Yes

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Place Portfolio						

	Cross Portfolio	Business Partnering	Business Partnering	High	Allocation to be called upon by Place management on an ad-hoc basis.		
	Cross Portfolio	Financial Design Authority Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.		
	People Portfolio (Communities) and Place Portfolio	Anti Social Behaviour	RBA	High	A cross- portfolio review to look at multi tenure support and ensure the service is effective (no duplication).		
	City Growth	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 sign off by 30.9.21.		

Refer to People tab for allocation

		Electric Works - governance and monitoring of accounts	RBA	High	To provide assurance on the governance and monitoring of the rental income provided by the Electric works to SCC.		
		Clean Air Zone (CAZ) - programme review	RBA	High	A review of the CAZ programme to ensure controls are robust and progress will be made to meet the Governments targets.		163
		Climate Change - Strategy and Policy	RBA	High	To provide assurance on the robustness of the SCC Strategy and policy on Climate Change.		167
		Planning Services - Governance and performance monitoring	RBA	High	To provide assurance on the governance and performance monitoring controls in place.		
		Management and Implementation of Community Infrastructure Levy (CIL) 106	RBA	High	A review of the controls in place with regard to the management of the CIL, to ensure effectiveness.	265	
		Sheffield International Venues (SIV)	RBA	High	To provide assurance on the governance and financial stability of this organisation.		165
		Joint Air Quality Unit (JAQU) - Early Measures fund - grant sign off (31/3288)	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.		
		Office for Low Emission Vehicles (OLEV) - grant sign off (31/2970)	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.		

		JAQU (31/3670)	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.		
		Dept. for Transport (DFT) Cargo Bikes - grant sign off	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.		
		Public Sector Decarbonisation Scheme (PSDS) - grant sign off	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.		
		Transport Infrastructure Investment Fund (TiiF) Potholes	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.		
		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.		
	Housing and Neighbourhoods	Repairs and Compensation Scheme	RBA	High	A review of the scheme and its controls to ensure effectiveness.		

		Housing Revenue Account (HRA) - budgeting and forecasting	RBA	High	Assurance on the budgeting & forecasting of the HRA account, taking into account governance and decision making and the effects of Universal Credit roll out.		170
		Home Loans Team	RBA	High	To provide assurance on the service provided to tenants and other local authorities on the home loans scheme.	697, 701	
	Major Projects	West Bars Development - Project Management	RBA	High	A review of the West Bars development governance and project management controls.	782	
	Transport, Facilities, Repairs & Maintenance	Repairs and Maintenance Service - performance	RBA	High	A review of the performance of the Repairs and Maintenance service to include use of sub contractors.	819, 820, 645, 646	
		Housing Repairs and Maintenance (HRM) - purchasing cards	RBA	High	A review of the controls in place on purchasing cards for the service.		
		Estate Maintenance - Backlog works programme	RBA	High	A review of the works programme in place to deal with estate repairs required.		153
		Cleaning Service - insourcing controls	RBA	High	A review of the controls in place on the insourcing of the Cleaning Service.	740, 744, 745, 796	

	Follow up	ANPR - data breach	Follow up	Medium	A follow up audit to provide assurance that the previously agreed recommendations have been actioned.		
	Follow up	External Funds procedures compliance	Follow up	Medium	A follow up audit to provide assurance that the previously agreed recommendations have been actioned.		

	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 Authority Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.		
	Adult Social Care	Better Care Fund (BCF)	RBA	High	To provide assurance as to the efficiency and effectiveness of the Governance of the Better Care Fund.		306
	Adult Social Care	Working Age - Adult	RBA	High	To provide assurance of the effectiveness of applying the Care Act guidance for Preventing, Reducing and Delaying Care in respect of Working Age population.	274	

	Adult Social Care	Best Value of Financial Resources	RBA	High	To determine if we are delivering a best value service by assessing how we are managing our finances and resources effectively to deliver improved outcomes, our statutory duties and KPIs. Considering how we benchmark this process against other Local Authorities.	301	
	Adult Social Care	Demand Forecasting	RBA	High	Assessing the process for forecasting demand and using the budget to deliver improved outcomes for people.	301	
	Adult Social Care	Prevention. Wellbeing and Independence	RBA	High	To determine if we are improving lives and outcomes of people and intervening early to promote wellbeing and independence.	7 335	
	Adult Social Care	Case Note Recording	RBA	High	Determining social work compliance with best practice recording guidelines and GDPR legislation.		
	Adult Social Care	Business Change Advice and Consultancy	Business Partnering	High	To support and advice on business change projects.		
	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.		
	Strategy and Commissioning	Direct Payments and Independent Service Funds	RBA	High	Assurance that the process and controls of £34m spend and recovery through Audits are effective.		
	Strategy and Commissioning	Transfer to Gross Payments for Residential Providers	RBA	High	Following the Ombudsman recommendations, review implementation and provide assurance about impact on vulnerable people.	305	

	Strategy and Commissioning	Financial Stability of the Independence Care Provider Market	RBA	High	To provide assurance about the effectiveness of the controls, monitoring, intervention and strategic planning to develop the market.	351	
	Strategy and Commissioning	Contracts Evidence of Effective Processes	RBA	High	A review of the planning, evidence of quotes and waivers.		
	Strategy and Commissioning	Dedicated Schools Grant	RBA	High	Assurance of the effectiveness of governance arrangements.		
	Education and Skills	SEND Tribunal Process	RBA	High	A review of the tribunal process which is financially costly and impacts on child and families.		19
	Education and Skills	Elective Home Care Education	RBA	High	Review of the effectiveness of the service and support to families. Children educated at home has doubled in the past few years, and by a further 50% since the pandemic. This raises safeguarding and educational risks. The review will also assess the increasing demand leading to resource implications.		343
	Schools	Special Educational Needs and Disabilities (SEND) Funding Spend	CSRA	High	Self Assessment with Schools to ascertain controls around SEND funding are effective and all SEND expenditure can be verified.		19
	Schools	Schools Payment Card Industry Data Security Standard (PCI DSS)	CSRA	Statutory	Self Assessment with Schools to ascertain whether controls around payment methods in schools is effective.		
	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 2020/21 may be selected for an audit visit.		
	Schools	Individual School Visits	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.		
	Children and Families	Early Help Review	RBA	High	To give assurance to the effectiveness of the project.		
	Children and Families	Adoption Support 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.		
	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.		
	Children and Families	Independent Reviewing Service	RBA	High	Assurance that this internal statutory function is effective and robust.	251	
	Children and Families	Children Social Care Recovery Plan	RBA	High	Assurance that plan is monitored and revised.	280	
	Communities and Place	Anti Social Behaviour	RBA	High	A cross- portfolio review to look at multi tenure support and ensure service is effective (no duplication).	21	
	Communities	Libraries and Archive Service	RBA	High	A service review and advice to support an upcoming Service Redesign.		
	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 management on an ad-hoc basis.		
	Cross Portfolio	Finance Design Authority Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.		
	Finance and Commercial Services	Treasury Management	RBA	High	To provide assurance to management, that the Treasury management systems of the Council are operated in a controlled and effective manner. The scope will also cover how SCC has managed/invested/controlled additional government cash injections resulting from the Covid 19 pandemic.	R146	
	Finance and Commercial Services	VFM review of the use of different payment methods	VFM	High	The Council has a number of different methods to make disbursements. This review will examine the costs and usage of these various methods and provide assurance to management, that they are being used in the most efficient way.	R146	
	Finance and Commercial Services	Access to confidential data relating to benefits clients - allied to Department of Working Pensions (DWP) report	Business Partnering	High	To provide assurance to management that the Council has in place robust arrangements to protect benefits client data, in line with the latest national DWP report.		

	Finance and Commercial Services	Grants process	RBA	High	To provide assurance to management, that the grants processes as prescribed by the Council are operating effectively.	R146	
	Finance and Commercial Services	CIPFA Financial Management Code	RBA	High	To undertake a gap analysis of the Councils position in relation to the relevant part of the CIPFA Financial Management Code.	R146	
	Finance and Commercial Services	CIPFA Financial Management Code	Follow Up	Medium	To undertake follow-up work on the CIPFA Financial Management Code to ensure that any deficiencies have been corrected appropriately.	R146	
	HR and Customer Services	ITrent - 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	
	Legal Services	Corporate Assurance/ Annual Governance Statement (AGS) processes.	RBA	High	To provide assurance to management that the processes 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	Lord Mayors Charity	Follow Up	High	A follow up audit to provide assurance that the previously agreed recommendations have been actioned.	R146	
	Grant Sign off	Covid grants post assurance work (Business Grants)	Grant certification / account sign off	High	This is ongoing work to provide retrospective assurance on the grants paid out.	R401	
	Grant Sign off	Covid grants sign off	Grant certification / account sign off	High	This is a resource to provide assurance to the relevant bodies that grants have been used within the required terms and conditions.	R401	
	Grant Sign off	HIV grant sign off	Grant certification / account sign off	High	To provide assurance to the relevant bodies that grants have been used within the required terms and conditions.	R146	
	Grant Sign off	Local restrictions support grant	Grant certification / account sign off	High	To provide assurance to the relevant bodies that grants have been used within the required terms and conditions.	R146	
	BCIS	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.	R352	

	BCIS	Networks	RBA	High	To provide assurance to management that the technical aspects of the Council ICT network are being operated in an secure, effective and efficient manner.	R290	
	BCIS	Overview of the managements arrangements for IT	Business Partnering	High	To support management in the development of the governance arrangements required to support the new model for the delivery of the IT network and relevant applications to support service delivery.	R163	
	BCIS	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.	R146	
	BCIS	Overview of the FOI/SAR Recovery Plan	RBA	High	Following issues resulting from Covid 19, that the Council has adequate arrangements in place to ensure that the requirements of FOI/SAR are being met.	R137	
	BCIS	Payment Card Industry (PCI)	Business Partnering	High	To provide ongoing support and oversight of the arrangements to ensure compliance with the PCI requirements.	R146	
	BCIS	Data Security and Protection (DSP) Toolkit	RBA	High	To provide assurance to management, that the Council is compliant with the DSP toolkit requirements.	R290	

	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	To review how application reviews are conducted under the new service arrangements	Business Partnering	Medium	As a result of the insourcing of IT and new working agreements, time has been set aside to work with amendment on a new framework for reviewing applications.		
	BCIS	Desk Side	RBA	High	To provide assurance to management, the arrangement in place for recording IT faults and management 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	Disposal of Computer assets (including the computers for kids project)	RBA	High	To provide assurance to management that the surplus IT assets are being disposed of in controlled manner and that all data is being appropriately removed from the assets.	R163	
	BCIS	Cyber security arrangements	RBA	High	To provide assurance to management that the Council has adequate cyber security arrangements in place.	R290	

	BCIS	Patch management	RBA	High	To provide assurance to management there are adequate arrangements in place to ensure that IT patches are appropriately applied.	R290	
	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	
	Projects	Project post implementation reviews.	RBA	High	To provide assurance to management that the processes for the undertaking and reporting of post implementation reviews of projects is undertaken in the appropriate manner.		
	Public Health	Public Health - Adult Weight Management Grant	Grant certification / account sign off	Statutory	Guidance to support Adult Weight Management Services Grant and ensure the grant terms and conditions have been complied with.	R146	
	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.		
	Follow up	Holgate and Heritage Park Follow up	Follow Up	High	A follow up audit to provide assurance that the previously agreed recommendations have been actioned.		

MFS

Galileo Code	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 (P2P)	Compliance	High	The system in place for managing and controlling creditors is working effectively and efficiently. Provides assurance to External Audit.		
		Payroll	Compliance	High	The system in place for managing and controlling payroll 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.		
		Portfolio financial controls - Place	Compliance	High	Following reviews in other portfolios, that the arrangements for financial controls in Place are robust and effective. 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 responses	Business Partnering	Statutory	Legal requirement - The responses to the data matching are received from January 2021. This is to support services through the process and report on outcomes.	R147	
	Governance Arrangements/ Pro-Active Fraud prevention/ National Fraud Initiative (NFI)	To undertake testing of certain identified data responses (Payroll to Payroll).	Pro-active Fraud	Statutory	Legal requirement - To undertake testing of specific data set matches across the Council as identified.	R148	

	Governance Arrangements/ Pro-Active Fraud prevention/ National Fraud Initiative (NFI)	To undertake testing of certain identified data responses.	Pro-active Fraud	Statutory	Legal requirement - To undertake testing of specific data set matches across the Council as identified.	R149	
	Governance Arrangements/ Pro-Active Fraud prevention/ National Fraud Initiative (NFI)	To review data responses across the Council to identify trends and review relevant control systems with the aim of reducing potential fraudulent activity.	Pro-active Fraud	High	To provide assurance to management that the issues identified by NFI data matches have been reviewed and that relevant control arrangements are adequate and operating effectively.	R148	
	Resources-Housing Benefit	Hardship fund.	RBA	High	To provide assurance to management, that the controls in place for the operation of the hardship fund are operating effectively.	R135	
	Resources-Housing Benefit	Housing Benefits and Council Tax service resilience	RBA	High	To provide assurance that the Councils Housing Benefits and Council Tax resilience arrangements are operating effectively and that contracts for their provision are being managed appropriately.	R135	
	Resources-Housing Benefit	Recover of Overpayments	Pro-active Fraud	High	To provide assurance to management, that the processes for the recovery of housing benefits and other overpayments are being operated effectively.	R135	

	Resources-Housing Benefit	Housing Benefits system migration	RBA	High	To provide assurance to management that the arrangement for the migration of the Housing Benefits system are being undertaken effectively.	R135	
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First Call List

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

Education and Skills	Schools Admissions	RBA	Medium	Review of effectiveness of process as their has been an increase in Appeals.	Identified as lower priority.
Children and Families	Privately Fostered Children	RBA	Medium	This was inspected in 2018 and was strong. There have been changes and an audit would give assurance this is still well managed.	Identified as lower priority.
Strategy and Commissioning	Financial Aspects of Liquid Logic and Controcc	RBA	High	To assess the robustness and effectiveness of the system across Children and Adults. Include the review of approval levels.	Identified as lower priority.
Strategy and Commissioning	Executor/ Deputyship Services	RBA	High	Review of the effectiveness of the service. Noting the introduction of executorship services and income target for the service, and also changes in 2019 to the banking system.	Identified as lower priority.
Children and Families	Youth Justice	RBA	High	Assurance against National Standards.	Identified as lower priority.

Communities	Youth Service	RBA	Medium	Current operating model is being evaluated following the insourcing of services therefore an assurance review would be beneficial.	Identified as lower priority.
Strategy and Commissioning	Mental Health Contract	RBA	High	Assurance that the Council's ambitions are reflected in the commissioning and contract monitoring arrangements with partners.	Identified as suitable for next year.
Strategy and Commissioning	Whole Case Family management	RBA	High	Review of how effective the system is in meeting original ambitions and targets.	Identified as lower priority.
Resources					
Finance and Commercial Services	Insurance Service Review	RBA	Medium	To provide assurance to management, that the Councils insurance arrangement are adequate and are operating in an efficient and effective manner.	Medium area.
HR and Customer Services	Training And Development	RBA	High	To provide assurance to management that the Councils training and development service is delivering the required outcomes for the Council.	Defer while next year, not a priority.
HR and Customer Services	Customer Experience Programme.	RBA	High	To provide assurance to management that the customer experience programme, is being operated effectively and that the programme will deliver the desired outcomes.	Identified as lower priority.
BCIS	IDEA - Interactive Data Extraction and Analysis.	RBA	High	To have technical input into the data extraction and analysis of data from the Councils Key systems to ensure that maximum benefit can be derived from use of IDEA. This is used to prevent effort and detect fraud.	Reviewing the system.

Policy, Performance and Communications.	Elections	RBA	Medium	To provide assurance to management that the processes for the undertaking of elections is appropriately managed.	Medium area
Policy, Performance and Communications.	Communications strategy - post Covid 19	RBA	Medium	To provide assurance to management that the communications strategy is operating effectively following Covid 19 pandemic.	Medium area