

Detailed Coverage 2024/25 – Internal Audit and Risk & Assurance

Strategic Risk Area	Internal Audit Work	Risk and Assurance Work
More and better jobs		Strategic Risk Profile Updates
More and better housing	Implementation of the Homelessness Strategy Action Plan (10 days)	Strategic Risk Profile Updates
More local people with better qualifications and skills		Strategic Risk Profile Updates
A stronger city centre with more businesses, housing and cultural opportunities		Strategic Risk Profile Updates
A lower carbon city with greater digital connectivity for all		Strategic Risk Profile Updates
Equitable opportunities and the best life chances for children		Strategic Risk Profile Updates
Reduced health inequalities enabling more people to live healthier longer lives		Strategic Risk Profile Updates
High quality support and social care that enables those who need it to live the life they want to lead	Financial Safeguarding (20 days) Non-paid carers (15 days)	Strategic Risk Profile Updates Risk support to the Safeguarding Adults Board
A cleaner and more attractive city and neighbourhoods		Strategic Risk Profile Updates
Great transport links with low carbon and active travel opportunities for all		Strategic Risk Profile Updates
More people being active and participating in their communities	Neighbourhood Investment Fund (15 days)	Strategic Risk Profile Updates
More people visiting Sunderland with businesses thriving and more residents shaping and participating in cultural events		Strategic Risk Profile Updates
More people feeling safe in their homes and neighbourhoods and businesses benefitting from the city's safe and secure environment		Strategic Risk Profile Updates
Residents who are more resilient to ongoing challenges including the cost-of-living crisis		Strategic Risk Profile Updates

Strategic Risk Area	Internal Audit Work	Risk and Assurance Work
Finance		Strategic Risk Profile Updates
Partnership Working		Strategic Risk Profile Updates

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
Strategic Planning		
Commissioning		
Service Delivery Arrangements	Port Fuel Management (12) Allotments (12 days) Highways Permits (15 days) Commercial Waste Management (15 days)	
Partnership/Integrated Working		
Procurement	Revenue Procurement (8 days) Capital Procurement (12 days)	Financial Assessments of bidders – as part of the procurement process
Relationship/Contract Management		
Legality	Compliance with the Civil Contingencies Act (12 days)	
Risk Management		Update of the Strategic and Corporate Risk Profiles in line with the City Plan Risk management support to senior managers as required throughout the year on service delivery and project management issues
Corporate Performance Management	Public Health Operational Performance Management (10 days)	

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
Financial Management	<p>Treasury Management (10 days) Delivery of SLA's with Public Health (12 days) Main Accounting (10 days) Payroll 15 (days) BACS (4 days) Accounts Payable (5 days) Benefits applications, admin and processing (12 days)</p> <p>Grants (3 days each): Local Transport Capital Settlement - Highways Maintenance Needs Element Local Transport Capital Settlement - Integrated Transport Local Transport Capital Settlement - Incentive Element Nexus (Combined Authority) Pothole Action Fund Network North Better Care Fund - DFG Installing Changing Places and Toilet Facilities Sustainable Mobility Hub Riverside Sunderland Strategic Infrastructure Works Holmeside Bus Rationalisation Strategic Cycle Network Sunderland Railway Station Smarter Cities Holmeside MSCP Family Hubs and Start for Life A183 Whitburn Road 5G Innovations Region</p>	
Income Collection	<p>Allotments (12 days) Income Collection (5 days) Accounts Receivable and Periodic Income (5 days) Highways Permits (15 days) Commercial Waste Management (15 days) Council Tax Liability, Setting and Billing (16 days)</p>	

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
	NNDR Liability, Setting and Billing (16 days)	
Capital Programme Management	Capital Programme Management (10 days) Project Management Benefits Realisation (15)	
People Management		
Health and Safety		
ICT Infrastructure		
Cyber Security	ISO checks (10 days)	
Information Governance/Security	GDPR (5 days) ISO Checks (10 days) Compliance with payment card industry standards (12 days)	
Business Continuity Management		
Programme and Project Management	Regeneration Programme Management (15 days)	
Asset Management	ICT Asset Management (14 days) Use of electric vehicles (8 days) Fleet Management (12 days) Premises Management (12 days) Building Maintenance Statutory Compliance (12 days)	
Anti-Fraud and Corruption	Port Fuel Management Allotments Income Collection Use of electric vehicles ICT Asset Management BACS NFI data extraction/upload (40 days) Highways Permits Commercial Waste Management Council Tax Liability, Setting and Billing NNDR Liability, Setting and Billing	

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
	Financial Safeguarding	

Note: Given a piece of work can contribute towards more than one risk area, audits may be shown more than once above.

Detailed Coverage 204/25 – Council Owned Companies work (for information only)

Council Owned Companies	Internal Audit Work	Risk and Assurance Work
Sunderland Care and Support	Compliance with Financial Procedures (10 days) Assistive Technologies (12 days) Information Governance (18 days) Contract Management Arrangements (18 days)	
Together for Children	Holiday Activity Fund (3 days) Supporting Families (3 days) Family Hubs (11 days) Derwent Hill (17 days) Optimisation of VAT recovery (7 days) Marlow Drive (5 days) Nookside (5 days) School Admissions (12 days)	
Siglion	Property Disposals (15 days)	Risk and Assurance Support in relation to risk management arrangements