

## Internal Audit coverage

Strategic Risk Profile

Key Risk Area	2016/17 Audits / Opinions		2017/18 Audits / Opinions		2018/19 Audits / Opinions		2019/20 Audits / Opinions		Overall Opinion
Cleaner and more attractive City and neighbourhoods							Environmental Services	M	
More People Living Independently			Assessment and Management of Personal Budgets	M					
Finance			Provision for significant financial liabilities	S					
Partnership Working	Partnerships	S					Partership Arrangements		

Corporate Risk Profile

Key Risk Area	2016/17 Audits / Opinions		2017/18 Audits / Opinions		2018/19 Audits / Opinions		2019/20 Audits / Opinions		Overall Opinion
Strategic Planning	Corporate Service Planning Arrangements	S	Service/Business Planning						
	Transformational Change Programme	M	Service/Business Planning		Service/Business Planning	M			
	Corporate Service Planning Arrangements	S			Derwent Hill	S			
	Ethos								
Commissioning			Commissioning	M					
Service Delivery Arrangements	Better Care Fund	M	Corporate Performance Management	S	Liquid Logic including business processes		Licencing		
	Transformational Change Programme	M			Derwent Hill	S	Development Control		
	Leaving Care Grants	L					Environmental Services	M	
	Ethos						Delivery of Council Restructure		
	Business Continuity Planning						Liquid Logic - Adults	S	
	Bereavement Services	S							
	Adult Services Performance Management								
Partnership /Integrated Working	Partnerships	S	Corporate Partnership Arrangements				Partnership Arrangements		
	North East Local Enterprise Payment of Loans and Grants (including repayment of loans)	S							
Procurement	Agency Workers - Off contract spend	L	Commissioning	M	Revenue Procurement	S	Revenue Procurement		
			Revenue Procurement	M	Use of agency contract	M	Capital Procurement	M	
			Homecare Payments	L	Catering consortium	L			
Relationsip/Contract Monitoring	Leisure Services Management	S	Contract Management - Public Health School Nursing Service	S	Contract Management Arrangements for key contracts	S	Contract Monitoring SCAS	M	
	LABV Client Arrangements	M	Commissioning	M	Contract Management - IAMP consultants	M	Contract Monitoring - Siglion		
	Highways Contract Monitoring	M	Together for Children Contract Monitoring	S			Contract Monitoring - Sunderland Homes		
Legality	Employment Clearances	S			Delegated Decision Making	M			
					Emergency Planning and Response	S			

Risk Management					Derwent Hill	S			
Corporate Performance Management	Corporate Performance Management Arrangements	S	Corporate Performance Management	S	Performance Reporting - Data Quality	S	Performance Monitoring - City plan		
							Delivery of PEER Review Action Plan		
Financial Management			Provision for significant financial liabilities	S					
	Better Care Fund	M	Budget Setting and Management		Financial Reporting Arrangements				
	Transformational Change Programme	M							
	Leaving Care Grants	L	Budget Setting and Management		EFA Funding	S	Main Accounting	S	
	Bereavement Services	M	Payroll compliance testing	S	Local Transport Capital Settlement - Capital Maintenance	S	Treasury Management	S	
	North East Local Enterprise Partnership Payment of Loans and Grants (including repayment of loans)	S	BACS Compliance testing	S	Local Transport Capital Settlement - Integrated Transport	S	BACS	S	
	Agency Workers - Off contract spend	L	Housing Benefit Assessment	S	Nexus (Combined Authority)	S	Payroll		
	EFA/SFA Funding	S	Sport for Life Grant	S	Pothole Action Fund	S	Accounts Payable	M	
	Local Transport Capital and Integrated Transport Grants	S	EFA Funding	S	Sunderland A1290 Safety Improvement Scheme Phase 1	S	EFA Funding	S	
	Troubled Families Performance Reward Funding	S	Local Transport Capital Settlement	S	Better Care Fund - DFG	S	Local Transport Capital Settlement - Capital Maintenance	S	
	City Deal (which replaces Big Coastal Communities Grant for which there is no audit requirement)	S	Local Transport Integrated Transport	S	Vaux Phase 1		Local Transport Capital Settlement - Integrated Transport (Combined Authority)	S	
	Disabled Facilities and Social Care Capital Grants (replaces Sunderland a City by the Sea grants for which there is no audit requirement)	S	Nexus (Combined Authority)	S	Tall Ships Cultural Programme	S	Nexus (Combined Authority)	S	
	Sport for Life Grant		Pothole Action Fund	S	Local Transport Capital - National Productivity Investment Fund	S	Pothole Action Fund	S	
	SSTC2	S	City Centre Cycle Permeability Scheme	S	A19 Ultra Low Carbon Enterprise Zone	S	Local Transport Capital Settlement - Incentive Element	S	
	Adult Social Care Contributions		Disabled Facilities Grant	S	External Funding	S	Better Care Fund - DFG	S	
	Port Fuel System	L			Building Maintenance Financial Management	L	Vaux Phase 1		
	Payroll	S			Payroll	S	Northern Gateway	S	
	Asset Register/Capital Accounting	S			BACS	S	Local Transport Capital - Highway Maintenance	S	
	Accounts Payable	M			Accounts Payable	S	Liquid Logic including business processes	S	
	Pension Arrangements	S			Liquid Logic including business processes		Pothole Action Fund - Additional Monies	S	
					Derwent Hill	S			
Income Collection (including CR/NNDR)	Income	S	Cash Receipting, collection of Council Tax, NNDR, AR and PI	S	Cash Receipting	S	Cash Receipting, compliance	S	

			Business Rate Recovery	S	Accounts Receivable/Periodic Income	S	Council Tax Setting and Billing	S	
			Council Tax Recovery	S	Derwent Hill	S	Accounts Receivable - Recovery	S	
			AR Recovery	S			Council Tax Liability	S	
							Business Rates setting and billing	S	
							Business Rates Liability	S	
Capital Programme Management					Benefits Realisation		Project Management Benefits Realisation, including capital funding		
HR Management	Employment Clearances	S	Workforce Planning and Apprenticeship Scheme		Human Resource Management - updated SAP procedures		HR - SAP Optimisation		
	Ethos				Apprenticeships	S	Port - Effectiveness of Restructure		
	Agency Workers - Off Contract	L					Communications re organisational change		
	Payroll	S							
	SAP Organisation Structures	S							
	Personnel Administration Arrangements	M							
	Pension Arrangements	S							
Health and Safety			Corporate Health and Safety Arrangements		Corporate Health and Safety Arrangements	M			
ICT Infrastructure	ICT Technology Allocation Process	M	ICT Strategy and Infrastructure		Externally hosted systems	M			
			Disaster Recovery/Business Continuity Arrangements	M	Intrusion prevention and incident management	M	ICT Asset management	M	
Cyber Security			Cyber Security Arrangements	M	Intrusion prevention and incident management	M	Cyber Security		
							Mobile Device Management		
Information Governance/Security	Corporate Information Governance Arrangements	M	Building Access Security Sites - Remote Sites	M	General Data Protection Regulation - Compliance	M	GDPR		
	Use of Email	M	General Data Protection Regulations	M	Derwent Hill	S			
Business Continuity Management	Business Continuity Planning		Corporate Business Continuity Arrangements	S			Update of Directorate plans re new structures		
Programme/Project Management	Transformational Change Programme	S	SAP Procedure Update		Benefits Realisation		Project Management Benefits Realisation, including capital funding		
Asset Management	LABV Client Arrangements	M	Corporate Asset Management	L					
	Asset Register/Capital Accounting	S							
	ICT Technology Allocation Process	M							
Anti Fraud and Corruption	Port Fuel System	L	Revenue Procurement	M	Building Maintenance Financial Management	L	Payroll compliance Testing		
			Homecare Payments	L	Revenue Procurement	S	BACS compliance testing	S	
			Payroll compliance Testing	S	Use of Agency Contract	M	Cash Receipting	S	
			BACS compliance testing	S	Payroll compliance testing	S	AR Recovery	S	

Schools			Cash Receipting	S	BACS	S	ICT Asset Management	M	
			Business Rate Recovery	S	Accounts Payable	S	Council Tax Setting and Billing	S	
			Council Tax Recovery	S	Cash Receipting	S	Council Tax Liability	S	
			AR Recovery	S	Accounts Receivable/Periodic Income	S	Accounts Payable	M	
					Derwent Hill	S			
					Refuse Collection	S			
	31 schools in the plan, 30 completed to date. 25 Substantial, 5 Moderate	S	27 schools in the plan, 2 cancelled, 25 completed to date. 16 Substantial, 8 Moderate, 1 Limited	S	14 schools in the plan, 15 completed to date. 12 Substantial, 2 Moderate, 1 limited	S	23 schools in the plan. 20 complete to date. 17 Substantial, 3 Moderate	S	
Sunderland Care and Support	Establishment Visits/Supported Living	M	Establishment Visits/Supported Living	M	Unit Costing		Risk and Assurance Framework		
			Unit Costing		Risk and Assurance Framework		DPO Checks		
			Procurement/Transaction Testing		Information Governance/GDPR	M	Unit Costing		
			Governance/Audit Committee		Compliance with Financial Procedures in Establishments	M	Compliance with financial prcedures in establishments		
							Business Continuity (Telecare)	L	
							Recruitment and DBS Checks		
Together for Children			Governance Arrangements	S	Troubled Families Grant Claim	S	Troubled Families Grant Claim		
			Effectiveness of SLA Relationships	S	Budget Monitoring	M	Schools Financial Support Service	S	
			Financial Procedures - bank account/income	M	HR management / recruitment / agency workers / performance	M	Performance Management - Data Quality	S	
			Information Governance/GDPR	L	Information Governance/GDPR	L	Purchase cards		
					Next Steps	S	Achievement of cost savings		
					Financial procedures in establishments	M	Legal services		
					Liquid logic		Liquid logic	L	
Siglion LLP							Governance Arrangements		
Sunderland Homes							Procurment and Contract Management		