

Internal Audit coverage

Strategic Risk Profile

Key Risk Area	2015/16 Audits/Opinions		2016/17 Audits / Opinions		2017/18 Audits / Opinions		2018/19 Audits / Opinions		Scope of 2018/19 Audit		Overall Opinion
Improving Educations and Skills					Together for Children Contract Monitoring	S					
Protecting Vulnerable Children					Together for Children Contract Monitoring	S					
Protecting Vulnerable Adults					Assessment and Management of Personal Budgets	N					

Corporate Risk Profile

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Commissioning	Commissioning	L			Commissioning	M			
Strategic Planning			Corporate Service Planning Arrangements	S	Service/Business Planning				
Service/Business Planning	Community and Family Wellbeing		Transformational Change Programme	M	Service/Business Planning		Service/Business Planning	Review of service/business planning arrangements.	
	Adoption Service		Corporate Service Planning Arrangements	S					
	Multi Agency Safeguarding Hub		Ethos						
	Commissioning	L							
	Corporate Service Planning Arrangements	S							
Service Delivery Arrangements	Community and Family Wellbeing		Better Care Fund	M	Corporate Performance Management	S	Liquid Logic including business processes	Review of business processes within People since the introduction of Liquid Logic to ensure that data entered into the system is accurate and up to date.	
	Adoption Service		Transformational Change Programme	M					
	Multi Agency Safeguarding Hub		Leaving Care Grants	L					
	Safeguarding and Quality Assurance Unit		Ethos						

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	Commissioning	L	Business Continuity Planning						
	Personal Budgets	S	Bereavement Services	S					
	Accounting/General Ledger	S							
Performance Management	Multi Agency Safeguarding Hub		Corporate Performance Management Arrangements	S	Corporate Performance Management	S			
	Community and Family Wellbeing		Adult Services Performance Management						
	Capital Programme Funding and Monitoring Benefits Realisation	S L							
	Safeguarding and Quality Assurance Unit								
Partnership /Integrated Working	Follow Up of 2014/15 audit		Partnerships	S	Corporate Partnership Arrangements				
			North East Local Enterprise Payment of Loans and Grants (including repayment of loans)	S					
Procurement	Commissioning	L	Agency Workers - Off contract spend	L	Commissioning	M	Revenue Procurement	Compliance testing	
	Revenue Procurement	S			Revenue Procurement	M	Use of agency contract	Review of arrangements in place within the Council when appointing agency officers to ensure that these comply with	
					Homecare Payments	L	Catering consortium	Review of the arrangements for monitoring the catering consortium to ensure that it remains viable from a financial and quality perspective.	
Relationship/Contract Monitoring	Commissioning	L	Leisure Services Management	S	Contract Management - Public Health School Nursing Service	S	Contract Management Arrangements for key contracts	Review of the contract management arrangements for a sample of key contracts.	
	Contract Management - Sunderland Care and Support	M	LABV Client Arrangements	M	Commissioning	M	Contract Management - IAMP consultants	Review of the contract management arrangements for the consultants used for the IAMP.	
	LABV	L	Highways Contract Monitoring	M	Together for Children Contract Monitoring	S			
	Capital Programme Funding and Monitoring Benefits Realisation	S L							
Legality	Constitution	M	Employment Clearances	L			Delegated Decision Making	To look at decision making in line with the constitution and delegation schemes.	

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							Emergency Planning and Response	Review of the arrangements for emergency planning and response.	
Risk Management									
Performance Reporting			Corporate Performance Management Arrangements	S	Corporate Performance Management	S	Performance Reporting - Data Quality	Review of a sample of data reported to the performance clinics to ensure that systems are sufficient to nesure that	
			Adult Services Performance Management						
Strategic Financial Planning/MFTS	Coporate Service Planning Arrangements	S			Provision for significant financial liabilities	S			
Financial Reporting	Accounting/General Ledger	S	Better Care Fund	M	Budget Setting and Management		Financial Reporting Arrangements	Review of the arrangements for financial reporting for post SAP project	
			Transformational Change Programme	M					
Financial Management	EFA/SFA Funding	S	Leaving Care Grants	L	Budget Setting and Management		EFA Funding	Grant review	
	Local Transport Capital and Integrated Transport Grants	S	Bereavement Services	M	Payroll compliance testing	S	Local Transport Capital Settlement - Capital Maintenance	Grant review	
	Troubled Families Performance Reward Funding	S	North East Local Enterprise Partnership Payment of Loans amd Grants (including repayment of loans)	S	BACS Compliance testing	S	Local Transport Capital Settlement - Integrated Transport	Grant review	
	Personal Budgets	L	Agency Workers - Off contract spend	L	Housing Benefit Assessment	M	Nexus (Combined Authority)	Grant review	
	Financial Verification of Leavers from the Direct Payments Scheme	S	EFA/SFA Funding	S	Sport for Life Grant	S	Pothole Action Fund	Grant review	
	Commissioning	L	Local Transport Capital and Integrated Transport Grants	S	EFA Funding	S	Sunderland A1290 Safety Improvement Scheme Phase 1	Grant review	
	Personnel Administration Arrangements		Troubled Families Performance Reward Funding	S	Local Transport Capital Settlement	S	Better Care Fund - DFG	Grant review	
	LABV	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	Grant review	
	Accounting/General Ledger	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	Grant review	
	BACS Processing	S	Sport for Life Grant		Pothole Action Fund	S	Local Transport Capital - National Productivity Investment	Grant review	
	Accounts Payable	M	SSTC2	S	City Centre Cycle Permeability Scheme	S	A19 Ultra Low Carbon Enterprise Zone	Grant review	

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	Benefits Administration	S	Adult Social Care Contributions		Disabled Facilities Grant	S	External Funding	Review of arrangements for external funding including maximisation of attracting external funding and subsequently	
	Payroll	M	Port Fuel System	L			Building Maintenance Financial Management	Review of arrangements for building maintenance financial management to include procurement of building supplies	
	Autism Innovation Grant	S	Payroll	S			Payroll	Compliance testing	
	Agency Workers (Unplanned)	N	Asset Register/Capital Accounting	S			BACS	Compliance testing	
	Go Smarter to Work Grant	S	Accounts Payable	M			Accounts Payable	Review of the accounts payable system	
			Pension Arrangements	S			Liquid Logic including business processes	Review of business processes within the Company since the introduction of Liquid Logic to ensure that data entered into the system is accurate and up to date.	
Income Collection (including CR/NNDR)	Port Income	M	Income	S	Cash Receipting, collection of Council Tax, NNDR, AR and PI	S	Cash Receipting	Review of arrangements for cash receipting to include PCI compliance.	
	Cash Receipting	S			Business Rate Recovery	S	Accounts Receivable/Periodic Income	Review of arrangements for accounts receivable to include PORT transactions	
	Accounts Receivable	S			Council Tax Recovery	S			
	Periodic Income	S			AR Recovery	S			
	Business Rates Liability	S							
	Business Rates Revised Billing	S							
	Enforcement Section	S							
Capital Programme Management	Capital Programme Funding and Monitoring Benefits Realisation	S L					Benefits Realisation	Review of arrangements to ensure that the Council realises all potential and stated benefits from a project. Sample to include SAP project.	
HR Management	SAP Organisation Structures	M	Employment Clearances	L	Workforce Planning and Apprenticeship Scheme		Human Resource Management - updated SAP procedures	Review of Human Resource Management arrangements following the upgrade of SAP and introduction of self-serve	
	Induction Procedures	M	Ethos				Apprenticeships	Review of the arrangements to comply and maximise use of the apprenticeship levy.	
	Code of Conduct/Whistleblowing	M	Agency Workers - Off Contract	L					
	Personnel Administration Arrangements		Payroll	S					
	Agency Workers (Unplanned)	N	SAP Organisation Structures	S					
			Personnel Administration Arrangements	M					
			Pension Arrangements	S					

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Health and Safety					Corporate Health and Safety Arrangements		Corporate Health and Safety Arrangements	Audit of Corporate Health and Safety Arrangements including the introduction of an assurance map	
ICT Infrastructure			ICT Technology Allocation Process	M	ICT Strategy and Infrastructure		Externally hosted systems	Audit of security of information on cloud based and systems that are externally hosted	
					Disaster Recovery/Business Continuity Arrangements	M	Intrusion prevention and incident management	Review of the arrangements within ICT for intrusion prevention and incident management	
Cyber Security	Cyber Security	L			Cyber Security Arrangements	M	Intrusion prevention and incident management	Review of the arrangements within ICT for intrusion prevention and incident management	
Information Governance/Security	Corporate Information Governance Arrangements	L	Corporate Information Governance Arrangements	M	Building Access Security Sites - Remote Sites	M	General Data Protection Regulation - Compliance	Review of arrangements for monitoring compliance with GDPR and how the Council ensures that it learns from data breaches.	
	Multi Agency Safeguarding Hub		Use of Email	M	General Data Protection Regulations	M			
	Use of Email	M							
Business Continuity Management	Emergency Planning	S	Business Continuity Planning		Corporate Business Continuity Arrangements	S			
Programme/Project Management	Corporate Service Planning Arrangements	S	Transformational Change Programme	M	SAP Procedure Update		Benefits Realisation	Review of arrangements to ensure that the Council realises all potential and stated benefits from a project. Sample to include SAP project.	
	Capital Programme Funding and Monitoring Benefits Realisation	S L							
Asset Management	LABV	L	LABV Client Arrangements	M	Corporate Asset Management	L			
	Corporate Asset Management	M	Asset Register/Capital Accounting	S					
			ICT Technology Allocation Process	M					
Anti Fraud and Corruption	Financial Verification of Leavers from the Direct Payments Scheme	S	Port Fuel System	L	Revenue Procurement	M	Building Maintenance Financial Management	Review of the building maintenance financial management arrangements including the procurement of building supplies	
	BACS Processing	S			Homecare Payments	L	Revenue Procurement	Compliance testing	
	Cash Receipting	S			Payroll compliance Testing	S	Use of Agency Contract	Compliance testing based on use of the corporate fram	
	Accounts Payable	M			BACS compliance testing	S	Payroll compliance testing	Compliance testing	
	Accounts Receivable	S			Cash Receipting	S	BACS	Compliance testing	

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	Periodic Income	S			Business Rate Recovery	S	Accounts Payable		Review of the accounts payable system	
	Benefits Administration	S			Council Tax Recovery	S	Cash Receipting		Review of arrangements for cah receipting to include PCI compliance.	
	Business Rates - Liability	S			AR Recovery	S	Accounts Receivable/Periodic Income		Review of arrangements for accounts receivable to include PORT transactions	
	Enforcement Section	M								
	Payroll	M								
	Revenue Procurement	S								
	Agency Workers (Unplanned)	N								
Schools	18 schools in the plan, 15 completed to date. 13 Substantial, 2 Moderate	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, 9 completed to date. 7 Substantial, 2 Moderate	S		
Sunderland Care and Support	Community Equipment Store	M	Establishment Visits/Supported Living	M	Establishment Visits/Supported Living	M				
	Grace House Partneship	M			Unit Costing					
	Reablement	M			Procurement/Transaction Testing					
	Governance Arrangements	M			Governance/Audit Committee					
Together for Children					Governance Arrangements	S	Troubled Families Grant Claim		Review of accuracy of data included in one grant return	
					Effectiveness of SLA Relationships	S	Budget Monitoring		Review of the arrangements within TFC for budget monitoring	

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					Financial Procedures - bank account/income	M	HR management / recruitment / agency workers / performance	Review of the arrangements for HR Management and recruitment including the monitoring of and strategies for reducing reliance on agency officers.	
					Information Governance/GDPR	L	Information Governance/GDPR	Review of arrangements for monitoring compliance with GDPR and how the Company ensures that it learns from data breaches.	
							Next Steps	Review of the arrangements for the management of the issue and return of monies within next steps	
							Financial procedures in establishments	Review of compliance with the financial procedures in establishments. Audits will include testing at the various establishments.	
							Liquid logic	Review of business processes within the Company since the introduction of Liquid Logic to ensure that data entered into the system is accurate and up to date.	

