

## Internal Audit coverage

Strategic Risk Profile

Key Risk Area	2014/15 Audits / Opinions		2015/16 Audits/Opinions		2016/17 Audits / Opinions		2017/18 Audits / Opinions		Scope of 2017/18 Audit	Overall Opinion
Improving Educations and Skills							Together for Children Contract Monitoring		Review of the contract monitoring arrangements in place with Together for Children	
Protecting Vulnerable Children							Together for Children Contract Monitoring		Review of the contract monitoring arrangements in place with Together for Children	
Protecting Vulnerable Adults							Assessment and Management of Personal Budgets	N	Review of the arrangements in place to manage the financial aspects of adult social care through the care and assessment process	

Corporate Risk Profile

Key Risk Area	2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		2017/18 Audits / Opinions		Scope of 2017/18 Audit	Overall Opinion
Commissioning	Commissioning	L	Commissioning	L			Commissioning		Audit of commissioning decisions not managed through transformation programme, could also include procurement and contract management activity - People Directorate	
Strategic Planning					Corporate Service Planning Arrangements	S	Service/Business Planning		Audit of compliance, including service/business planning for 2017/18	
Service/Business Planning	Corporate Service Planning Arrangements		Community and Family Wellbeing		Transformational Change Programme	M	Service/Business Planning		Audit of compliance, including service/business planning for 2017/18	
	Community and Family Wellbeing - Governance Arrangements		Adoption Service		Corporate Service Planning Arrangements	S				
	Multi Agency Safeguarding Hub		Multi Agency Safeguarding Hub		Ethos					
	Port Governance Arrangements	M	Commissioning	L						
	LEP Accountable Body Arrangements	S	Corporate Service Planning Arrangements	S						
Service Delivery Arrangements	Customer Services Network	M	Community and Family Wellbeing		Better Care Fund	M	Corporate Performance Management	S	Compliance with corporate performance arrangements to be audited in 2017/18	
			Adoption Service		Transformational Change Programme	M				
			Multi Agency Safeguarding Hub		Leaving Care Grants	L				
			Safeguarding and Quality Assurance Unit		Ethos					
			Commissioning	L	Business Continuity Planning					
			Personal Budgets	S	Bereavement Services	S				

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			Accounting/General Ledger	S						
Performance Management	Corporate Performance Management Arrangements	M	Multi Agency Safeguarding Hub		Corporate Performance Management Arrangements	S	Corporate Performance Management	S	Compliance with corporate performance arrangements to be audited in 2017/18	
	Community and Family Wellbeing - Governance Arrangements		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	Corporate Partnership Arrangements	L	Follow Up of 2014/15 audit		Partnerships	S	Corporate Partnership Arrangements		A review of the level of compliance with the new Partnerships Code of Practice	
	Multi Agency Safeguarding Hub				North East Local Enterprise Payment of Loans and Grants (including repayment of loans)	S				
	Sunderland Partnership									
Procurement	Commissioning	L	Commissioning	L	Agency Workers - Off contract spend	L	Commissioning		Audit of commissioning decisions not managed through transformation programme, could also include procurement and contract management activity - People Directorate	
	Contract Management	M	Revenue Procurement	S			Revenue Procurement		Audit of procurement process for a sample of low value spends in 2017/18	
	Capital Procurement	S					Homecare Payments		To look at process for making payments to homecare providers	
Relationship/Contract Monitoring	Commissioning	L	Commissioning	L	Leisure Services Management	S	Contract Management - Public Health School Nursing Service		Audit of the contract management arrangements in place for Public Health School Nursing Service contract	
			Contract Management - Sunderland Care and Support	M	LABV Client Arrangements	M	Commissioning		Audit of commissioning decisions not managed through transformation programme, could also include procurement and contract management activity - People Directorate	
			LABV	L	Highways Contract Monitoring	M	Together for Children Contract Monitoring		Audit of contract management arrangements for Together for Children in 2017/18 in line with the new corporate arrangements	
			Capital Programme Funding and Monitoring Benefits Realisation	S L						
Legality			Constitution	M	Employment Clearances	L				
Risk Management	Port Governance Arrangements	M								
Performance Reporting					Corporate Performance Management Arrangements	S	Corporate Performance Management	S	Compliance with corporate performance arrangements to be audited in 2017/18	
					Adult Services Performance Management					

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Strategic Financial Planning/MFTS			Coporate Service Planning Arrangements	S			Provision for significant financial liabilities	S	To look at the process followed for estimating the Council's outstanding liabilities for equal pay claims and the value and type of funds set aside	
Financial Reporting	Accounting/General Ledger	S	Accounting/General Ledger	S	Better Care Fund	M	Budget Setting and Management		To look at the arrangements in place for budget setting and management/monitoring	
					Transformational Change Programme	M				
Financial Management	EFA/SFA Funding	S	EFA/SFA Funding	S	Leaving Care Grants	L	Budget Setting and Management		To look at the arrangements in place for budget setting and management/monitoring	
	Local Transport Capital and Integrated Transport Grants	S	Local Transport Capital and Integrated Transport Grants	S	Bereavement Services	M	Payroll compliance testing		To include testing of loss of protection end of March 2017	
	Troubled Families Performance Reward Funding	M	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	Transaction testing on a sample of BACS transactions	
	Contaminated Land Grant	S	Personal Budgets	L	Agency Workers - Off contract spend	L	Housing Benefit Assessment	M	Audit work to review the changed arrangements and ensure that they are working as intended and not leading to increased risk of fraud and error.	
	Benefit Cap Advisors Grant	S	Financial Verification of Leavers from the Direct Payments Scheme	S	EFA/SFA Funding	S	Sport for Life Grant	S	Grant review	
	Adoption Reform Grant	S	Commissioning	L	Local Transport Capital and Integrated Transport Grants	S	EFA Funding	S	Grant review	
	Commissioning	L	Personnel Administration Arrangements		Troubled Families Performance Reward Funding	S	Local Transport Capital Settlement	S	Grant review	
	Port Governance Arrangements	M	LABV	S	City Deal (which replaces Big Coastal Communities Grant for which there is no audit requirement)	S	Local Transport Integrated Transport	S	Grant review	
	LEP Accountable Body Arrangements	S	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	Grant review	
	Personal Budgets	M	BACS Processing	S	Sport for Life Grant		Pothole Action Fund	S	Grant review	
	Accounting/General Ledger	S	Accounts Payable	M	SSTC2	S	City Centre Cycle Permeability Scheme		Grant review	
	SAP Organisation Structures		Benefits Administration	S	Adult Social Care Contributions		Disabled Facilities Grant	S	Grant review	
	Mobile Phones Contract	L	Payroll	M	Port Fuel System	L				
	BACS Processing	S	Autism Innovation Grant	S	Payroll	S				
	Payroll	M	Agency Workers (Unplanned)	N	Asset Register/Capital Accounting	S				

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	Accounts Payable	M	Go Smarter to Work Grant	S	Accounts Payable	M				
	Benefits Administration	S			Pension Arrangements	S				
	Elections Hardware Grant	S								
Income Collection (including CR/NNDR)	Cash Receipting	S	Port Income	M	Income	S	Cash Receipting, collection of Council Tax, NNDR, AR and PI	S	Audit of Cash Receipting process	
	Council Tax Valuation	S	Cash Receipting	S			Business Rate Recovery		Audit of Business Rates Recovery	
	Business Rates Valuation	S	Accounts Receivable	S			Council Tax Recovery		Compliance Testing	
	Accounts Receivable	S	Periodic Income	S			AR Recovery		Compliance Testing	
	Periodic Income	S	Business Rates Liability	S						
	Recovery of Benefit Overpayments	M	Business Rates Revised Billing	S						
	Cash in Transit/Parking Services Income	M	Enforcement Section	S						
Capital Programme Management			Capital Programme Funding and Monitoring Benefits Realisation	S L						
HR Management	SAP Organisation Structures		SAP Organisation Structures	M	Employment Clearances	L	Workforce Planning and Apprenticeship Scheme		Audit of workforce planning to determine how well the Council is managing the changes to its staffing profile, including within the HR service. Review of the arrangements to comply with the apprenticeship levy	
	Corporate Training and Development Arrangements	L	Induction Procedures	M	Ethos					
			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				
Health and Safety							Corporate Health and Safety Arrangements		Audit of Corporate Health and Safety Arrangements for 2017/18	
ICT Infrastructure	Physical and Environmental Controls	S			ICT Technology Allocation Process	M	ICT Strategy and Infrastructure		Undertake an audit of the arrangements to monitor the performance and integrity of the Council's new infrastructure	
	Mobile Phones Contract	L					Disaster Recovery/Business Continuity Arrangements	M		
Cyber Security			Cyber Security	L			Cyber Security Arrangements		an audit of the Council's arrangements for protecting itself against cyber attacks	

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Information Governance/Security	Corporate Information Governance Arrangements	L	Corporate Information Governance Arrangements	L	Corporate Information Governance Arrangements	M	Building Access Security Sites - Remote Sites	M	To undertake out of hours security checks and remote sites.	
	Multi Agency Safeguarding Hub		Multi Agency Safeguarding Hub		Use of Email	M	General Data Protection Regulations		To look at the Council's approach and preparation for the introduction of GDPR in May 2018	
			Use of Email	M						
Business Continuity Management	Corporate Business Continuity Planning	M	Emergency Planning	S	Business Continuity Planning		Corporate Business Continuity Arrangements		Audit of Corporate business continuity arrangements to ensure the most up to date plans are held by relevant officers and that service plans have been updated, including the reliance of ICT infrastructure.	
Programme/Project Management	Programme and Project Management	S	Corporate Service Planning Arrangements	S	Transformational Change Programme	M	SAP Procedure Update		Audit of the introduction of the changes to SAP systems to ensure they are being complied with.	
	Realisation of Benefits & Savings	M	Capital Programme Funding and Monitoring Benefits Realisation	S L						
Asset Management			LABV	L	LABV Client Arrangements	M	Corporate Asset Management		Undertake and audit of the arrangements to make use of the Council's assets, including maintenance and occupancy.	
			Corporate Asset Mangement	M	Asset Register/Capital Accounting	S				
					ICT Technology Allocation Process	M				
Anti Fraud and Corruption	Counter Fraud Testing	M	Financial Verification of Leavers from the Direct Payments Scheme	S	Port Fuel System	L	Revenue Procurement		Audit of procurement process for a sample of low value spends in 2017/18	
	National Fraud Initiative Case Investigations	S	BACS Processing	S			Homecare Payments		To look at process for making payments to homecare providers	
	Schools Counter Fraud Checks	S	Cash Receipting	S			Payroll compliance Testing		To include testing of loss of protection end of March 2017	
	Personal Budgets	M	Accounts Payable	M			BACS compliance testing	S	Transaction testing on a sample of BACS transactions	
	BACS Processing	S	Accounts Receivable	S			Cash Receipting	S	Audit of Cash Receipting process	
	Cash Receipting	S	Periodic Income	S			Business Rate Recovery		Audit of Business Rates Recovery	
	Payroll	M	Benefits Administration	S			Council Tax Recovery		Compliance Testing	
	Council Tax - Valuation	S	Business Rates - Liability	S			AR Recovery		Compliance Testing	
	Capital Procurement	S	Enforcement Section	M						

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	Benefits Adminsitration	S	Payroll	M						
	Accounts Payable	M	Revenue Procurement	S						
	Accountst Receivable	S	Agency Workers (Unplanned)	N						
	Periodic Income	S								
	SAP Organisation Structures									
	Cash in Transit/Parking Services Income	M								
Schools	30 schools completed to date. 23 Substantial, 5 Moderate, 1 Limited	S	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, 14 completed to date. 10 Substantial, 3 Moderate, 1 Limited	S		
Sunderland Care and Support	Governance Arrangements	L	Community Equipment Store	M	Establishment Visits/Supported Living	M	Establishment Visits/Supported Living	M	Compliance with the financial procedures in place	
	Farmborough Court	S	Grace House Partneship	M			Unit Costing		To look at Unit costing model in place and ascertain it is appropriate and includes all necessary costs. Then also test its application and whether being used correctly	
	Financial Procedures in Residential and	L	Reablement	M			Procurement/Transaction Testing		To look at process for bringing ordering directly into the company and whether separation of duties is maintained	
			Governance Arrangements	M			Governance/Audit Committee		To look at set up and operation fo the Audit Committee	
Together for Children							Governance Arrangements	S	Review of the operation of the governance arrangments to determine if they ae being effective	
							Effectiveness of SLA Relationships	S	Review the effectiveness of the arrangements between Children's services being delivered by TfC and the Council	
							Financial Procedures - bank account/income		To look at processes in place for the operation of the bank account and recording income	
							Information Governance/GDPR		To look at arrangements in place ready for introduction of GDPR	