

## Detailed Coverage 2020/21 – Internal Audit and Risk &amp; Assurance

Strategic Risk Area	Internal Audit Work	Risk and Assurance Work
More and better jobs		Risk and Assurance Support – International Advanced Manufacturing Park
More and better housing	Housing Service Governance Arrangements (12 days) Housing Regulatory Framework (12 days)	Risk and Assurance Support – Housing Infrastructure Funding  Risk and Assurance Support – Housing Service
More local people with better qualifications and skills to enable them to participate in and benefit from a stronger economy		Risk and Assurance Support – International Advanced Manufacturing Park
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		Risk and Assurance Support – Carbon Reduction Plan
Access to the same opportunities and life chances		Strategic Risk Profile Updates
More people living healthier longer lives		Strategic Risk Profile Updates
More people living independently	Rollout of assistive technologies (12 days) Adults Safeguarding - MASH (15 days) Blue Badges (12 days)	Strategic Risk Profile Updates
Cleaner and more attractive City and neighbourhoods		Strategic Risk Profile Updates
A City with great transport and travel links		Risk and Assurance Support – SSTC3
More creative and cultural businesses		Strategic Risk Profile Updates

Strategic Risk Area	Internal Audit Work	Risk and Assurance Work
More residents participating in their communities		Strategic Risk Profile Updates
More visitors visiting Sunderland and More residents participating in cultural events	Collections Management - Museums (15 days)	Strategic Risk Profile Updates
More people feel safe in their neighbourhoods and homes		Strategic Risk Profile Updates
More resilient people		Strategic Risk Profile Updates
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	Financial Safeguarding/CPAT (12 days) Bereavement Services (15 days) Housing Service Governance Arrangements (12 days) Housing Regulatory Framework (12 days) Adults Safeguarding - MASH (15 days) Blue Badges (12 days)	Risk and Assurance Support to the Transformation Programme
Partnership/Integrated Working		
Procurement		Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park and SSTC phase 3

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
		Financial Assessments of bidders – as part of the procurement process
Relationship/Contract Management		
Legality		Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park and SSTC phase 3
Risk Management		<p>Update of the Strategic and Corporate Risk Profiles in line with the City Plan and to reflect the impact of Covid 19</p> <p>Risk management support to senior managers as required throughout the year on service delivery and project management issues</p>
Corporate Performance Management		
Financial Management	Budget setting and management (10 days) Capital Asset Accounting (10 days) BACS transaction testing (4 days) Payroll (15 days) Accounts Payable (20 days) Grants (31 days): EFA Funding Local Transport Capital Settlement - Capital Maintenance Local Transport Capital Settlement - Integrated Transport Nexus (Combined Authority) Pothole Action Fund Better Care Fund – DFG Vaux Phase 1 Cycleways	SAP optimisation project – implementation of new functionality to deliver efficiency savings

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
	23 Maintained School audits	
Income Collection	Business Rates Recovery (10 days) Business Rates Valuation (10 days) Council Tax Valuation (10 days) Council Tax Recovery (10 days) Accounts Receivable and Periodic Income (5 days) Cash Receipting (5 days)	
Capital Programme Management		Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park, SSTC phase 3 and Housing Infrastructure Funding
HR Management	HR – Recruitment and Selection (12 days)	Risk and assurance support for the update of procedures on SAP  Risk and Assurance support for the Hall City Project
Health and Safety		
ICT Infrastructure	ICT Disaster Recovery and Business Continuity (20 days)	Risk and Assurance support for the move to the Microsoft Cloud and Office 365
Cyber Security		
Information Governance/Security	General Data Protection Regulations - compliance (5 days) Civica Upgrade (5 days)	

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
Business Continuity Management	ICT Disaster Recovery and Business Continuity (20 days)	
Programme and Project Management		<p>Risk and assurance support for the update of procedures on SAP</p> <p>Risk and Assurance support for the City Hall Project</p> <p>Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park, SSTC phase 3 and Housing Infrastructure Funding</p>
Asset Management	Collections Management - Museums (15 days)	Risk and Assurance support for the City Hall Project
Anti-Fraud and Corruption	<p>Transactions testing based on fraud risk assessment, including matches from the National Fraud Initiative</p> <p>Blue Badges</p> <p>Mileage Claims</p> <p>Counter Fraud testing on the applications for funding to support businesses within the City</p>	

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

**Detailed Coverage 2020/21 – Council Owned Companies work (for information only)**

Council Owned Companies	Internal Audit Work	Risk and Assurance Work
Sunderland Care and Support	Risk and Assurance Framework (10 days) Data Protection Officer checks (4 days) Security of Service Users Cash in transit (12 days) Compliance with financial procedures in establishments (16 days) Collection of rental income (15 days) Workforce planning and resilience (10 days)	
Together for Children	Troubled Families Grant Claim ( 5 days) Administration Support Service (10 days) Complaints Procedure (10 days) HR Case Management (15 days) SEND Financial Framework (15 days) Counter Fraud – purchase cards (12 days)	
Siglion	Contract/relationship management (15 days) Procurement (15 days) Performance management (10 days) Operational Asset Management (12 days) Financial Management (15 days)	