

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
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	L					

Corporate Risk Profile

Key Risk Area	2016/17 Audits / Opinions		2017/18 Audits / Opinions		2018/19 Audits / Opinions		2019/20 Audits / Opinions		Overall Opinion
Commissioning			Commissioning	M					
Strategic Planning	Corporate Service Planning Arrangements	S	Service/Business Planning						
Service/Business Planning	Transformational Change Programme	M	Service/Business Planning		Service/Business Planning	M			
	Corporate Service Planning Arrangements	S			Derwent Hill	S			
	Ethos								
Service Delivery Arrangements	Better Care Fund	M	Corporate Performance Management	S	Liquid Logic including business processes		Licencing		
	Transformational Change Programme	M					Development Control		
	Leaving Care Grants	L					Environmental Services		
	Ethos						Delivery of Council Restructure		
	Business Continuity Planning						Liquid Logic - Adults		
	Bereavement Services	S							
Performance Management	Corporate Performance Management Arrangements	S	Corporate Performance Management	S	Derwent Hill	S	Performance Monitoring - City plan		
	Adult Services Performance Management						Delivery of PEER Review Action Plan		
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		
			Homecare Payments	L	Catering consortium	L	Financial Assessments		
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		

	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			
Performance Reporting	Corporate Performance Management Arrangements	S	Corporate Performance Management	S	Performance Reporting - Data Quality	S			
	Adult Services Performance Management								
Strategic Financial Planning/MFTS			Provision for significant financial liabilities	S					
Financial Reporting	Better Care Fund	M	Budget Setting and Management		Financial Reporting Arrangements				
	Transformational Change Programme	M							
Financial Management	Leaving Care Grants	L	Budget Setting and Management		EFA Funding	S	Main Accounting		
	Bereavement Services	M	Payroll compliance testing	S	Local Transport Capital Settlement - Capital Maintenance	S	Treasury Management		
	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	M	Nexus (Combined Authority)	S	Payroll		
	EFA/SFA Funding	S	Sport for Life Grant	S	Pothole Action Fund	S	Accounts Payable		
	Local Transport Capital and Integrated Transport Grants	S	EFA Funding	S	Sunderland A1290 Safety Improvement Scheme Phase 1	S	EFA Funding		
	Troubled Families Performance Reward Funding	S	Local Transport Capital Settlement	S	Better Care Fund - DFG	S	Local Transport Capital Settlement - Capital Maintenance		
	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		
	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)		
	Sport for Life Grant		Pothole Action Fund	S	Local Transport Capital - National Productivity Investment Fund	S	Pothole Action Fund		
	SSTC2	S	City Centre Cycle Permeability Scheme	S	A19 Ultra Low Carbon Enterprise Zone	S	Sunderland A1290 Safety Improvement Scheme Phase 1		
	Adult Social Care Contributions		Disabled Facilities Grant	S	External Funding	S	Better Care Fund - DFG		
	Port Fuel System	L			Building Maintenance Financial Management	L	Vaux Phase 1		
	Payroll	S			Payroll	S	Northern Gateway		

	Asset Register/Capital Accounting	S			BACS	S	Local Transport Capital - National Productivity Investment Fund		
	Accounts Payable	M			Accounts Payable	S	A19 Ultra Low Carbon Enterprise Zone		
	Pension Arrangements	S			Liquid Logic including business processes				
					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		
			Business Rate Recovery	S	Accounts Receivable/Periodic Income	S	Council Tax Setting and Billing		
			Council Tax Recovery	S	Derwent Hill	S	Periodic Income		
			AR Recovery	S			Council Tax Liability		
							Business Rates setting and billing		
							Business Rates Liability		
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	M	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		
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		
			Payroll compliance Testing	S	Use of Agency Contract	M	Cash Receipting		
			BACS compliance testing	S	Payroll compliance testing	S	AR Recovery		
			Cash Receipting	S	BACS	S			
			Business Rate Recovery	S	Accounts Payable	S			
			Council Tax Recovery	S	Cash Receipting	S			
			AR Recovery	S	Accounts Receivable/Periodic Income	S			
					Derwent Hill	S			
					Refuse Collection	S			
Schools	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. 10 complete to date. 9 Substantial, 1 Moderate		
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 procedures in establish		
							Business Continuity (Telecare)		
							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		
			Financial Procedures - bank account/income	M	HR management / recruitment / agency workers / performance	M	Performance Management - Data Quality		
			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		