

Internal Audit Coverage

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
Commissioning			Commissioning (Community In-Reach)	L	Commissioning (Substance Misuse)	L				
Strategic Planning							Corporate Service Planning Arrangements	S	Audit of the level of compliance with the new planning framework	
Service/Business Planning	Corporate Service/Business Planning	M	Corporate Service Planning Arrangements		Community and Family Wellbeing		Transformational Change Programme		A review of the programme delivery arrangements including the arrangements for consultation with service users	
	Community and Family Wellbeing - Governance Arrangements	L	Community and Family Wellbeing - Governance Arrangements		Adoption Service		Corporate Service Planning Arrangements	S	Audit of the level of compliance with the new planning framework	
	Derwent Hill	M	Multi Agency Safeguarding Hub		Multi Agency Safeguarding Hub		Ethos		A review of the proposed arrangements for spinning out HR & OD services	
	Out of Area Placements	L	Port Governance Arrangements	M	Commissioning	L				
	Operations Asset Management	M	LEP Accountable Body Arrangements	S	Corporate Service Planning Arrangements	S				
Service Delivery Arrangements	Community and Family Wellbeing Governance Arrangements	L	Customer Services Network	M	Community and Family Wellbeing		Better Care Fund			
	Out of Area Placements	L			Adoption Service		Transformational Change Programme		A review of the programme delivery arrangements including the arrangements for consultation with service users	
	Web Content Development	M			Multi Agency Safeguarding Hub		Leaving Care Grants	L	A review of the controls in place to manage monies due to young people leaving care	

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	Crisis Loans/Social Fund	S			Safeguarding and Quality Assurance Unit		Ethos		A review of the proposed arrangements for spinning out HR & OD services	
					Commissioning	L	Business Continuity Planning		An audit of the BCP arrangements in People Services	
					Personal Budgets	S				
					Accounting/General Ledger	S	Bereavement Services	S	Review of the proposed changes to service systems and procedures	
Performance Management	Operational Asset Management	M	Corporate Performance Management Arrangements	M	Multi Agency Safeguarding Hub		Corporate Performance Management Arrangements	S	A review of compliance with the new performance management framework, and verification of performance data	
	Community and Family Wellbeing - Governance Arrangements	L	Community and Family Wellbeing - Governance Arrangements		Community and Family Wellbeing		Adult Services Performance Management		Review of data quality	
					Capital Programme Funding and Monitoring Benefits Realisation	S L				
					Safeguarding and Quality Assurance Unit					
Partnership /Integrated Working	External Funding - Support to Partners VCS	M	Corporate Partnership Arrangements	L	Follow Up of 2014/15 audit		Partnerships	S	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	Derwent Hill	M	Commissioning	L	Commissioning	L	Agency Workers - Off contract spend	L	A review of the reasons and arrangements for recruiting agency workers without using the contracted supplier	
	Out of Area Placements	L	Contract Management	M	Revenue Procurement	M				

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	Revenue Procurement	S	Capital Procurement	S						
	34 Schools, 5 full, 25 substantial, 3 moderate, 1 limited	S	30 Schools, 24 substantial, 5 moderate, 1 limited	S	15 schools, 13 substantial, 2 moderate	S	31 schools, 28 schools completed to date, 23 substantial, 5 moderate	S		
Relationship/Contract Monitoring	Streetlighting PFI Contract Management	M	Commissioning	L	Commissioning	L	Leisure Services Management	S	Review of the management and monitoring arrangements for the delivery of the leisure contract	
	Events Company Contract Management	M			Contract Management - Sunderland Care and Support	M	LABV Client Arrangements		A review of the implementation of the Siglion client arrangements	
					LABV	L	Highways Contract Monitoring		A review of the arrangements for monitoring highways construction projects	
					Capital Programme Funding and Monitoring Benefits Realisation	S L				
Legality					Constitution	M	Employment Clearances	L	A review of the arrangements for the ensuring that relevant staff have clearances from the Disclosure and Barring Service, and that social workers' practising certificates are kept up to date	
Risk Management			Port Governance Arrangements	M						
Performance Reporting							Corporate Performance Management Arrangements	S	A review of compliance with the new performance management framework, and verification of performance data	
							Adult Services Performance Management		Review of data quality	
Strategic Financial Planning/MFTS					Corporate Service Planning Arrangements	S				

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Financial Reporting	Asset Register/Capital Accounting	S	Accounting/General Ledger	S	Accounting/General Ledger	S	Better Care Fund			
	Derwent Hill	M	30 Schools, 24 substantial, 5 moderate, 1 limited	S	15 schools, 13 substantial, 2 moderate	S	Transformational Change Programme		A review of the programme delivery arrangements including the arrangements for consultation with service users	
	34 Schools, 5 full, 25 substantial, 3 moderate, 1 limited	S					31 schools, 28 schools completed to date, 23 substantial, 5 moderate	S		
Financial Management	EFA/SFA Funding	S	EFA/SFA Funding	S	EFA/SFA Funding	S	Leaving Care Grants	L	A review of the controls in place to manage monies due to young people leaving care	
	Local Transport Capital and Integrated Transport Grants	S	Local Transport Capital and Integrated Transport Grants	S	Local Transport Capital and Integrated Transport Grants	S	Bereavement Services	M	Review of the proposed changes to service systems and procedures	
	Troubled Families Performance Reward Funding	L	Troubled Families Performance Reward Funding	M	Troubled Families Performance Reward Funding	S	North East Local Enterprise Partnership Payment of Loans and Grants (including repayment of loans)	S		
	DECC Fuel Poverty Grant	M	Contaminated Land Grant	S	Personal Budgets	L	Agency Workers - Off contract spend	L	A review of the reasons and arrangements for recruiting agency workers without using the contracted supplier	
	Growing Places Funds 2, 3 and 7	S	Benefit Cap Advisors Grant	S	Financial Verification of Leavers from the Direct Payments Scheme	S	EFA/SFA Funding	S	Grant Certification	
	Clusters of Empty Homes Grant	S	Adoption Reform Grant	S	Commissioning	L	Local Transport Capital and Integrated Transport Grants	S	Grant Certification	
	Out of Area Placements	L	Commissioning	L	Personnel Administration Arrangements		Troubled Families Performance Reward Funding	S	Grant Certification	
	Foster Care Allowances	M	Port Governance Arrangements	M	LABV	S	City Deal (which replaces Big Coastal Communities Grant for which there is no audit requirement)	S	Grant Certification	

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	Charging for Non Residential Adults Care Services	S	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	Grant Certification	
	Direct Payments	L	Personal Budgets	M	BACS Processing	S	Sport for Life Grant		Grant Certification	
	SAP Organisation Structures	S	Accounting/General Ledger	S	Accounts Payable	M	SSTC2	S	Grant Certification	
	SAP HCM Monitoring of Multiple Employee	L	SAP Organisation Structures		Benefits Administration	S	Adult Social Care Contributions		Audit of the Benefits Assessment Team's calculation of clients' contributions	
	BACS Processing	S	Mobile Phones Contract	L	Payroll	M	Port Fuel System	L	A review of the systems for issuing and controlling fuel stocks	
	Payroll	M	BACS Processing	S	Autism Innovation Grant	S	Payroll	S	Audit of the controls in the payroll processing and payments systems	
	Accounts Payable	S	Payroll	M	Agency Workers (Unplanned)	N	Asset Register/Capital Accounting	S	Audit of the arrangements for accounting for the Council's capital assets	
	Aquatic Centre	S	Accounts Payable	M	Go Smarter to Work Grant	S	Accounts Payable	M	An audit of the system for making payments to creditors	
	Benefits	S	Benefits Administration	S	15 schools, 13 substantial, 2 moderate	S	Pension Arrangements	S		
	Insurance Claims Handling	S	Elections Hardware Grant	S			31 schools, 28 schools completed to date, 23 substantial, 5 moderate	S		
	Crisis Loans/Social Fund	S	30 Schools, 24 substantial, 5 moderate, 1 limited	S						
	Derwent Hill	M								
	Treasury Management	S								
	34 Schools, 5 full, 25 substantial, 3 moderate, 1 limited	S								
	Events Company Contract Management	M								
Income Collection (including CR/NNDR)	Cash Receipting	S	Cash Receipting	S	Port Income	M	Income		Audit of the Accounts Receivable and Periodic Income systems	

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	Council Tax	S	Council Tax Valuation	S	Cash Receipting	S	31 schools, 28 schools completed to date, 23 substantial, 5 moderate	S		
	Business Rates	S	Business Rates Valuation	S	Accounts Receivable	S				
	Accounts Receivable	S	Accounts Receivable	S	Periodic Income	S				
	Aquatic Centre	S	Periodic Income	S	Business Rates Liability	S				
	Council Tax Support Scheme	S	Recovery of Benefit Overpayments	M	Business Rates Revised Billing	S				
	Local Business Rates Scheme	S	Cash in Transit/Parking Services Income	M	Enforcement Section	S				
	Derwent Hill	M	30 Schools, 24 substantial, 5 moderate, 1 limited	S	15 schools, 13 substantial, 2 moderate	S				
	34 Schools, 5 full, 25 substantial, 3 moderate, 1 limited	S								
Capital Programme Management	Capital Programme Funding and Monitoring	S			Capital Programme Funding and Monitoring Benefits Realisation	S L				
	External Funding	S								
HR Management	SAP Organisation Structures	S	SAP Organisation Structures		SAP Organisation Structures	M	Employment Clearances	L	A review of the arrangements for the ensuring that relevant staff have clearances from the Disclosure and Barring Service, and that social workers' practising certificates are kept up to date	
	Monitoring of Multiple Employee Positions	L	Coporate Training and Development Arrangements	L	Induction Procedures	M	Ethos		A review of the proposed arrangements for spinning out HR & OD services	
	Coporate HR Management	M	30 Schools, 24 substantial, 5 moderate, 1 limited	S	Code of Conduct/Whistleblowing	M	Agency Workers - Off Contract	L	A review of the reasons and arrangements for recruiting agency workers without using the contracted supplier	
	34 Schools, 5 full, 25 substantial, 3 moderate, 1 limited	S			Personnel Administration Arrangements		Payroll	S	Audit of the controls in the payroll processing and payments systems	
	Health and Safety	M			Agency Workers (Unplanned)	N	SAP Organisation Structures	S	A review of the controls surrounding the Organisation Structure as recorded on SAP	

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					15 schools, 13 substantial, 2 moderate	S	Personnel Administration Arrangements	M	A review of the administrative processes relating to, for example, recruitment, starters, leavers. Honoraria etc	
							31 schools, 28 schools completed to date, 23 substantial, 5 moderate	S		
							Pension Arrangements	S		
ICT Infrastructure	ICT Asset Management	M	Physical and Environmental Controls	S			ICT Technology Allocation Process	M	Implementation of new policy on allocation of ICT equipment, mobile phones etc	
			Mobile Phones Contract	L						
Cyber Security					Cyber Security	L				
Information Governance/Security	Corporate Information Governance Arrangements	L	Corporate Information Governance Arrangements	L	Corporate Information Governance Arrangements	L	Corporate Information Governance Arrangements	L	Reviews of data security	
			Multi Agency Safeguarding Hub		Multi Agency Safeguarding Hub		Use of Email	M	Use of email	
					Use of Email	M				
Business Continuity Management	HHAS Business Continuity Planning	M	Corporate Business Continuity Planning	M	Emergency Planning	S	Business Continuity Planning		An audit of the BCP arrangements in People Services	
Programme/Project Management	Implementation of the Economic Master Plan	M	Programme and Project Management	S	Corporate Service Planning Arrangements	S	Transformational Change Programme		A review of the programme delivery arrangements including the arrangements for consultation with service users	
			Realisation of Benefits & Savings	M	Capital Programme Funding and Monitoring Benefits Realisation	S L				
Asset Management	Derwent Hill	M			LABV	L	LABV Client Arrangements		A review of the implementation of the Siglion client arrangements	
	Technology Forge	L			Corporate Asset Management	M	Asset Register/Capital Accounting	S	Audit of the arrangements for accounting for the Council's capital assets	

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	Operational Asset Management	M					ICT Technology Allocation Process	M	Implementation of new policy on allocation of ICT equipment, mobile phones etc	
	ICT Asset Management	M								
	Building Maintenance	L								
	Asset Register/Capital Accounting	S								
Anti Fraud and Corruption	Counter Fraud Testing		Counter Fraud Testing	M	Financial Verification of Leavers from the Direct Payments Scheme	S	Port Fuel System	L	A review of the systems for issuing and controlling fuel stocks	
	National Fraud Initiative Case Investigations		National Fraud Initiative Case Investigations	S	BACS Processing	S				
	Direct Payments	L	Schools Counter Fraud Checks	S	Cash Receipting	S				
	BACS Processing	S	Personal Budgets	M	Accounts Payable	M				
	Cash Receipting	S	BACS Processing	S	Accounts Receivable	S				
	Payroll	M	Cash Receipting	S	Periodic Income	S				
	Council Tax	S	Payroll	M	Benefits Administration	S				
	Business Rates	S	Council Tax - Valuation	S	Business Rates - Liability	S				
	Benefits	S	Capital Procurement	S	Enforcement Section	M				
	Accounts Payable	S	Benefits Administration	S	Payroll	M				
	Accounts Receivable	S	Accounts Payable	M	Revenue Procurement	M				
			Accounts Receivable	S	Agency Workers (Unplanned)	N				

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