

Detailed Coverage 2022/23 – Internal Audit and Risk & 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 Regulatory Framework/Housing Revenue Account (15 days)	
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		Risk and Assurance Support – Smarter Cities Programme Risk and Assurance Support – Predestrian Bridge Risk and Assurance Support – City Centre Developments Strategic Risk Profile Updates
A lower carbon City with greater digital connectivity for all	Programme Governance Arrangements – Smarter Cities (15 days) Carbon Reduction Plan (12 days)	Strategic Risk Profile Updates
Access to the same opportunities and life chances		Strategic Risk Profile Updates
More people living healthier longer lives Reduced health inequalities enabling more people to live healthier longer lives.	Health Protection Board (12 days) Performance Monitoring – Public Health (12 days) Homelessness (12 days)	Strategic Risk Profile Updates
People enjoying independent lives	Adults Social Care Recovery Arrangements (15 days) Business Continuity Arrangements – Assistive Technologies (10 days)	Strategic Risk Profile Updates
Cleaner and more attractive City and neighbourhoods		Strategic Risk Profile Updates

Strategic Risk Area	Internal Audit Work	Risk and Assurance Work
A City with great transport and travel links		Risk and Assurance Support – SSTC3
More creative and cultural businesses		Strategic Risk Profile Updates
More residents participating in their communities		Strategic Risk Profile Updates
More visitors visiting Sunderland and More residents participating in cultural events		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	Partnership Arrangements (12 days)	Strategic Risk Profile Updates

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
Strategic Planning	Partnership Arrangements (12 days)	
Commissioning	Performance Monitoring – Public Health (12 days)	
Service Delivery Arrangements	Delivery of Council Restructure (15 days) Planning and Development Control (15 days) Delivery of Port Business Plan (15 days) Highways Work Programme (15 days)	
Partnership/Integrated Working	Partnership Arrangements (12 days)	
Procurement	Revenue Procurement (7 days)	Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park and City Centre Developments

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
		Financial Assessments of bidders – as part of the procurement process
Relationship/Contract Management		
Legality	Planning and Development Control (15 days) Compliance with the Vehicle Operating Licence (10 days) Delivery of Environmental Services Action Plan (10 days) Compliance with the Vehicle Operating Licence Non Environmental Services (8 days)	Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park and City Centre Developments
Risk Management	External Funding (15 days) Highways Work Programme (15 days)	Update of the Strategic and Corporate Risk Profiles in line with the City Plan Risk management support to senior managers as required throughout the year on service delivery and project management issues
Corporate Performance Management	Performance Monitoring – Public Health (12 days) Performance Management – Housing (10 days)	
Financial Management	External Funding (15 days) BACS transaction testing (4 days) Payroll (20 days) Accounts Payable (5 days) Benefits Overpayments and Recovery (12 days) Grants – see list below (66 days): Local Transport Capital Settlement – Highways Maintenance Local Transport Capital Settlement - Integrated Transport Local Transport Capital Settlement – Incentive Element Nexus (Combined Authority) Pothole Action Fund Sunderland A1290 Safety Improvement Scheme Phase 1 Better Care Fund – DFG Public Sector Decarbonisation Vaux LGF	

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
	SSTC3 Design and Development Sustainable Mobility Hub Riverside Sunderland Strategic Infrastructure Works Hillthorn Business Park Power Supply Green Homes Grant LA Decarbonisation 17 Maintained School audits	
Income Collection	Land Charges(10 days) Accounts Receivable (5 days) Income Collection (15 days)	
Capital Programme Management		Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park and River Wear Pedestrian Crossing
HR Management	Human Resource Case Management (11 days)	Risk and assurance support for the Employee Wellbeing Project
Health and Safety	Port Health and Safety (12 days)	
ICT Infrastructure		
Cyber Security	Cyber Security (10 days) Information Security (10 days)	
Information Governance/Security	General Data Protection Regulations - compliance (15 days) Information Security (10 days) Archived Records Management (8 days)	
Business Continuity Management	Business Continuity Arrangements Assistive Technologies (10 days) Resilience of Port Management Structure (12 days)	
Programme and Project Management	Programme Management Arrangements – Smarter Cities (15 days)	Risk and Assurance Support for Smarter Cities

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
		Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park and River Wear Pedestrian Crossing
Asset Management	Corporate Asset Management Strategy and Compliance (14 days)	
Anti-Fraud and Corruption	National Fraud Initiative BACS transaction testing Income Collection Accounts Receivable Accounts Payable Revenue Procurement Payroll	

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

Detailed Coverage 2022/23 – Council Owned Companies work (for information only)

Council Owned Companies	Internal Audit Work	Risk and Assurance Work
Sunderland Care and Support	Data Protection Officer checks (5 days) Compliance with financial procedures in establishments (20 days) Business Continuity Arrangements (10 days) Workforce planning, resilience and wellbeing (12 days) Transport Arrangements (8 days)	
Together for Children	Troubled Families Grant Claim (5 days) Employee Wellbeing (12 days) Business Continuity Planning (10 days) Holiday and Activity Fund Grant (10 days) Interrupted Educational Pathways (15 days) NAAS Grant Claim (5 days) General Data Protection Guidance Compliance (12 days)	
Siglion	General Data Protection Guidance Compliance (5 days) Risk Management Arrangements (8 days) Project Management (12 days)	