

Internal Audit coverage

Strategic Risk Profile

Key Risk Area	2017/18 Audits / Onions		2018/19 Audits / Opinions		2019/20 Audits / Opinions		2020/21 Audits / Opinions		2021/22 Audits / Opinions		Overall Opinion
More and better jobs											
More and better housing							Housing Service Governance Arrangements	M			
							Housing Regulatory Framework	M			
More local people with better qualifications and skills to enable them to participate in and benefit from a stronger economy											
A stronger City Centre with more businesses, housing and cultural opportunities											
A lower carbon City with greater digital connectivity for all									Programme Governance Arrangements - Smarter Cities		
Access to the same opportunities and life chances									Taxi Licensing		
More people living healthier longer lives									Public Health Grant		
People enjoying independent lives	Assessment and Management of Personal Budgets	S					Rollout of assistive technologies		Adults Safeguarding - MASH		
							Adults Safeguarding - MASH		Financial Safeguarding - CPAT	S	
							Blue Badges				
Cleaner and more attractive City and neighbourhoods					Environmental Services	M					
A City with great transport and travel links											
More creative and cultural businesses											
More residents participating in their communities											
More visitors visiting Sunderland and More residents participating in cultural events							Collections Management - Museums		Collections Management		
More people feel safe in their neighbourhoods and homes											
More resilient people											
Finance	Provision for significant financial liabilities	S									See below
Partnership Working					Partnership Arrangements						

Corporate Risk Profile

Key Risk Area	2017/18 Audits / Opinions		2018/19 Audits / Opinions		2019/20 Audits / Opinions		2020/21 Audits / Opinions		2021/22 Audits / Opinions		Overall Opinion
Strategic Planning	Service/Business Planning		Service/Business Planning	M							
	Service/Business Planning		Derwent Hill	S							
Commissioning	Commissioning	M									
Service Delivery Arrangements	Corporate Performance Management	S	Liquid Logic including business processes		Licencing		Financial Safeguarding/CPAT		Financial Safeguarding/CPAT Communications	S	
			Derwent Hill	S	Development Control		Bereavement Services				
					Environmental Services	M	Housing Service Governance Arrangements	M			
					Delivery of Council Restructure	M	Housing Regulatory Framework	M			
					Liquid Logic - Adults	S	Adults Safeguarding - MASH				
							Blue Badges				

Partnership /Integrated Working	Corporate Partnership Arrangements				Partnership Arrangements						
Procurement	Commissioning	M	Revenue Procurement	S	Revenue Procurement	S			Procurement Strategy	S	
	Revenue Procurement	M	Use of agency contract	M	Capital Procurement	M			Purchasing Cards		
	Homecare Payments	L	Catering consortium	M					Charging methodology - Highways		
									Use of agency framework	M	
Relationship/Contract Monitoring	Contract Management - Public Health School Nursing Service	S	Contract Management Arrangements for key contracts	S	Contract Monitoring SCAS	M					
	Commissioning	M	Contract Management - IAMP consultants	M	Contract Monitoring - Siglion	S					
	Together for Children Contract Monitoring	S			Contract Monitoring - Sunderland Homes						
Legality			Delegated Decision Making	M					Compliance with Operating Licence		
			Emergency Planning and Response	S							
Risk Management			Derwent Hill	S							
Corporate Performance Management	Corporate Performance Management	S	Performance Reporting - Data Quality	S	Performance Monitoring - City plan				Performance Monitoring - City Plan		
					Delivery of PEER Review Action Plan	S					
Financial Management							Wave 3 Rocket Feasibility	S	BACS		
	Provision for significant financial liabilities	S					Disabled Facilities Grant	S	Budget Management		
							Local Transport Capital Maintenance / Incentive Needs	S	Payroll		
							Local Transport Integrated Transport	S	Accounts Payable		
	Budget Setting and Management		Financial Reporting Arrangements				Nexus	S	Local Transport Capital Settlement - Capital Maintenance		
							Pothole	S	Local Transport Integrated Transport		
							Cycling to Sunderland		Nexus		
	Budget Setting and Management		EFA Funding	S		S	Vaux Phase 1		Pothole Action Fund		
	Payroll compliance testing	S	Local Transport Capital Settlement - Capital Maintenance	S	Treasury Management	S	Budget setting	S	Sunderland A1290 Safety Improvement Scheme Phase 1		
	BACS Compliance testing	S	Local Transport Capital Settlement - Integrated Transport	S	BACS	S	Capital Asset Accounting	S	Disabled Facilities Grant		
	Housing Benefit Assessment	S	Nexus (Combined Authority)	S	Payroll	S	BACS	S	Disabled Facilities Grant - Additional Monies		
	Sport for Life Grant	S	Pothole Action Fund	S	Accounts Payable	M	Payroll	S	Cycleways	S	
	EFA Funding	S	Sunderland A1290 Safety Improvement Scheme Phase 1	S	EFA Funding	S	Accounts Payable	S	Vaux Phase 1		
	Local Transport Capital Settlement	S	Better Care Fund - DFG	S	Local Transport Capital Settlement - Capital Maintenance	S	COVID-19 Compliance and Enforcement Grant	S	SSTC3 Design and Development		
	Local Transport Integrated Transport	S	Vaux Phase 1		Local Transport Capital Settlement - Integrated Transport (Combined Authority)	S			Travel Demand Management	S	
	Nexus (Combined Authority)	S	Tall Ships Cultural Programme	S	Nexus (Combined Authority)	S			Travel Demand Management - Top Up Monies	S	
	Pothole Action Fund	S	Local Transport Capital - National Productivity Investment Fund	S	Pothole Action Fund	S			Home to School/College Transport - Second Half of Spring Term	S	
	City Centre Cycle Permeability Scheme	S	A19 Ultra Low Carbon Enterprise Zone	S	Local Transport Capital Settlement - Incentive Element	S			Home to School/College Transport - Summer Term	S	
	Disabled Facilities Grant	S	External Funding	S	Better Care Fund - DFG	S					
			Building Maintenance Financial Management	L	Vaux Phase 1						
			Payroll	S	Northern Gateway	S					
			BACS	S	Local Transport Capital - Highway Maintenance	S					
			Accounts Payable	S	Liquid Logic including business processes	S					
			Liquid Logic including business processes		Pothole Action Fund - Additional Monies	S					
			Derwent Hill	S							
Income Collection (including CR/NNDR)	Cash Receipting, collection of Council Tax, NNDR, AR and PI	S	Cash Receipting	S	Cash Receipting, compliance	S	Business Rates Recovery		Business Rates Recovery		
	Business Rate Recovery	S	Accounts Receivable/Periodic Income	S	Council Tax Setting and Billing	S	Business Rates Valuation	S	Council Tax Recovery		
	Council Tax Recovery	S	Derwent Hill	S	Accounts Receivable - Recovery	S	Council Tax Valuation	S	Accounts Receivable Recovery and PI		
	AR Recovery	S			Council Tax Liability	S	Council Tax Recovery		Housing Rent Collection		
					Business Rates setting and billing	S	Accounts Receivable Recovery	S	Income Collection		

					Business Rates Liability	S	Cash Receipting	S			
Capital Programme Management			Benefits Realisation		Project Management Benefits Realisation, including capital funding	M					
HR Management	Workforce Planning and Apprenticeship Scheme		Human Resource Management - updated SAP procedures		HR - SAP Optimisation		Recruitment and Selection		Recruitment and Selection		
			Apprenticeships	S	Port - Effectiveness of Restructure						
					Communications re organisational change	S					
Health and Safety	Corporate Health and Safety Arrangements		Corporate Health and Safety Arrangements	M							
ICT Infrastructure	ICT Strategy and Infrastructure		Externally hosted systems	M			ICT Disaster Recovery and Business Continuity		ICT Disaster Recover / Business Continuity		
	Disaster Recovery/Business Continuity Arrangements	M	Intrusion prevention and incident management	M	ICT Asset management	M					
Cyber Security	Cyber Security Arrangements	M	Intrusion prevention and incident management	M	Cyber Security	M	Cyber Security	M	Cyber Security		
					Mobile Device Management	S					
Information Governance/Security	Building Access Security Sites - Remote Sites	M	General Data Protection Regulation - Compliance	M	GDPR	M	GDPR	M	GDPR		
	General Data Protection Regulations	M	Derwent Hill	S			Civica Upgrade				
Business Continuity Management	Corporate Business Continuity Arrangements	S			Update of Directorate plans re new structures	M			Corporate Business Continuity Arrangements		
Programme/Project Management	SAP Procedure Update		Benefits Realisation		Project Management Benefits Realisation, including capital funding	M	ICT Disaster Recovery and Business Continuity		Programme Governance Arrangements - Smarter Cities		
Asset Management	Corporate Asset Management	L					Collections Management - Museums		Housing Asset Management		
									Collections Management		
Anti Fraud and Corruption	Revenue Procurement	M	Building Maintenance Financial Management	L	Payroll compliance Testing		Transaction Testing NFI	S	BACS		
	Homecare Payments	L	Revenue Procurement	S	BACS compliance testing	S	Blue Badges		Purchasing Cards		
	Payroll compliance Testing	S	Use of Agency Contract	M	Cash Receipting	S	Mileage Claims	S	Income Collection		
	BACS compliance testing	S	Payroll compliance testing	S	AR Recovery	S	Testing on grants issued re Covid-19	S	Accounts Receivable Recovery and PI		
	Cash Receipting	S	BACS	S	ICT Asset Management	M	BACS	S	Accounts Payable		
	Business Rate Recovery	S	Accounts Payable	S	Council Tax Setting and Billing	S	Cash Receipting	S	Business Rates Recovery		
	Council Tax Recovery	S	Cash Receipting	S	Council Tax Liability	S	Accounts Receivable Recovery	S	Council Tax Recovery		
	AR Recovery	S	Accounts Receivable/Periodic Income	S	Accounts Payable	M	Accounts Payable	S			
			Derwent Hill	S							
			Refuse Collection	S							
Schools	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. 21 complete to date. 17 Substantial, 4 Moderate	S	23 schools in the plan, 10 complete to date. 9 substantial, 1 moderate	S	20 schools in the plan, 8 complete to date. 7 substantial, 1 Limited	S	
Sunderland Care and Support	Establishment Visits/Supported Living	M	Unit Costing		Risk and Assurance Framework		Risk and Assurance Framework	M	Compliance with Financial Procedures in establishments		
	Unit Costing		Risk and Assurance Framework		DPO Checks	S	DPO checks	S	ICT Security within establishments		
	Procurement/Transaction Testing		Information Governance/GDPR	M	Unit Costing		Security of service users cash in transit	S	DPO Checks		
	Governance/Audit Committee		Compliance with Financial Procedures in Establishments	M	Compliance with financial procedures in establishments	S	Compliance with financial procedures in establishments		Workforce planning, resilience and wellbeing		
					Business Continuity (Telecare)	L	Collection of rental income	M			
					Recruitment and DBS Checks	S	Workforce planning and resilience				
Together for Children	Governance Arrangements	S	Troubled Families Grant Claim	S	Troubled Families Grant Claim	S	Troubled Families Grant Claim	S	Troubled Families Grant Claim		
	Effectiveness of SLA Relationships	S	Budget Monitoring	S	Schools Financial Support Service	S	Administration Support Services	S	Staff Wellbeing		
	Financial Procedures - bank account/income	M	HR management / recruitment / agency workers / performance	S	Performance Management - Data Quality	S	Complaints Procedure		Next Steps		
	Information Governance/GDPR	L	Information Governance/GDPR	L	Purchase cards	M			Nook Lodge - Compliance with Financial Procedures in Establishments		
			Next Steps	S	Achievement of cost savings		HR Case Management	L	Procurement of Independent Providers - Residential		
			Compliance with Financial Procedures within Establishments	S	Legal services		SEND Financial Framework	S	Counter Fraud		
					Designated Officer	S			National Assesment and Accreditation System Grant Claim	S	

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