

Internal Audit coverage

Key Risk Area	2015/16 Audits / Opinions		2016/17 Audits / Opinions		2017/18 Audits / Opinions		Scope of 2017/18 Audit	Overall Opinion
Commissioning	Commissioning	L			Commissioning		Audit of commissioning decisions not managed through transformation programme, could also include procurement and contract management activity - People Directorate	
Strategic Planning			Corporate Service Planning Arrangements	S	Service/Business Planning		Audit of compliance, including service/business planning for 2017/18	
Service/Business Planning	Community and Family Wellbeing		Transformational Change Programme	M	Service/Business Planning		Audit of compliance, including service/business planning for 2017/18	
	Adoption Service		Corporate Service Planning Arrangements	S				
	Multi Agency Safeguarding Hub		Ethos					
	Commissioning	L						
	Corporate Service Planning Arrangements	S						
Service Delivery Arrangements	Community and Family Wellbeing		Better Care Fund	M	Corporate Performance Management	S	Compliance with corporate performance arrangements to be audited in 2017/18	
	Adoption Service		Transformational Change Programme	M				
	Multi Agency Safeguarding Hub		Leaving Care Grants	L				
	Safeguarding and Quality Assurance Unit		Ethos					
	Commissioning	L	Business Continuity Planning					
	Personal Budgets	S	Bereavement Services	S				
	Accounting/General Ledger	S						
Performance Management	Multi Agency Safeguarding Hub		Corporate Performance Management Arrangements	S	Corporate Performance Management	S	Compliance with corporate performance arrangements to be audited in 2017/18	
	Community and Family Wellbeing		Adult Services Performance Management					
	Capital Programme Funding and Monitoring	S						
	Benefits Realisation	L						

Key Risk Area	2015/16 Audits / Opinions		2016/17 Audits / Opinions		2017/18 Audits / Opinions		Scope of 2017/18 Audit	Overall Opinion
	Safeguarding and Quality Assurance Unit							
Partnership /Integrated Working	Follow Up of 2014/15 audit		Partnerships	S	Corporate Partnership Arrangements		A review of the level of compliance with the new Partnerships Code of Practice	
			North East Local Enterprise Payment of Loans and Grants (including repayment of loans)	S				
Procurement	Commissioning	L	Agency Workers - Off contract spend	L	Commissioning		Audit of commissioning decisions not managed through transformation programme, could also include procurement and contract management activity - People Directorate	
	Revenue Procurement	M			Revenue Procurement		Audit of procurement process for a sample of low value spends in 2017/18	
					Homecare Payments		To look at process for making payments to homecare providers	
Relationsip/Contract Monitoring	Commissioning	L	Leisure Services Management	S	Contract Management - Public Health School Nursing Service		Audit of the contract management arrangements in place for Public Health School Nursing Service contract	
	Contract Management - Sunderland Care and Support	M	LABV Client Arrangements	M	Commissioning		Audit of commissioning decisions not managed through transformation programme, could also include procurement and contract management activity - People Directorate	
	LABV	L	Highways Contract Monitoring	M	Together for Children Contract Monitoring		Audit of contract management arrangements for Together for Children in 2017/18 in line with the new corporate arrangements	
	Capital Programme Funding and Monitoring Benefits Realisation	S L						
Legality	Constitution	M	Employment Clearances	L				
Risk Management								
Performance Reporting			Corporate Performance Management Arrangements	S	Corporate Performance Management	S	Compliance with corporate performance arrangements to be audited in 2017/18	
			Adult Services Performance Management					
Strategic Financial Planning/MFTS	Coporate Service Planning Arrangements	S			Provision for significant financial liabilities	S	To look at the process followed for estimating the Council's outstanding liabilities for equal pay claims and the value and type of funds set aside	
Financial Reporting	Accounting/General Ledger	S	Better Care Fund	M	Budget Setting and Management		To look at the arrangements in place for budget setting and management/monitoring	
			Transformational Change Programme	M				

Key Risk Area	2015/16 Audits / Opinions		2016/17 Audits / Opinions		2017/18 Audits / Opinions		Scope of 2017/18 Audit	Overall Opinion
Financial Management	EFA/SFA Funding	S	Leaving Care Grants	L	Budget Setting and Management		To look at the arrangements in place for budget setting and management/monitoring	
	Local Transport Capital and Integrated Transport Grants	S	Bereavement Services	M	Payroll compliance testing		To include testing of loss of protection end of March 2017	
	Troubled Families Performance Reward Funding	S	North East Local Enterprise Partnership Payment of Loans and Grants (including repayment of loans)	S	BACS Compliance testing	S	Transaction testing on a sample of BACS transactions	
	Personal Budgets	L	Agency Workers - Off contract spend	L	Housing Benefit Assessment		Audit work to review the changed arrangements and ensure that they are working as intended and not leading to increased risk of fraud and error.	
	Financial Verification of Leavers from the Direct Payments Scheme	S	EFA/SFA Funding	S	Sport for Life Grant		Grant review	
	Commissioning	L	Local Transport Capital and Integrated Transport Grants	S	EFA Funding		Grant review	
	Personnel Administration Arrangements		Troubled Families Performance Reward Funding	S	Local Transport Capital Settlement	S	Grant review	
	LABV	S	City Deal (which replaces Big Coastal Communities Grant for which there is no audit requirement)	S	Local Transport Integrated Transport	S	Grant review	
	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	Nexus (Combined Authority)	S	Grant review	
	BACS Processing	S	Sport for Life Grant		Pothole Action Fund	S	Grant review	
	Accounts Payable	M	SSTC2	S	City Centre Cycle Permeability Scheme		Grant review	
	Benefits Administration	S	Adult Social Care Contributions					
	Payroll	M	Port Fuel System	L				
	Autism Innovation Grant	S	Payroll	S				
	Agency Workers (Unplanned)	N	Asset Register/Capital Accounting	S				
	Go Smarter to Work Grant	S	Accounts Payable	M				
			Pension Arrangements	S				

Key Risk Area	2015/16 Audits / Opinions		2016/17 Audits / Opinions		2017/18 Audits / Opinions		Scope of 2017/18 Audit	Overall Opinion
Income Collection (including CR/NNDR)	Port Income	M	Income	S	Cash Receipting, collection of Council Tax, NNDR, AR and PI	S	Audit of Cash Receipting process	
	Cash Receipting	S			Business Rate Recovery		Audit of Business Rates Recovery	
	Accounts Receivable	S			Council Tax Recovery		Compliance Testing	
	Periodic Income	S			AR Recovery		Compliance Testing	
	Business Rates Liability	S						
	Business Rates Revised Billing	S						
	Enforcement Section	S						
Capital Programme Management	Capital Programme Funding and Monitoring	S						
	Benefits Realisation	L						
HR Management	SAP Organisation Structures	M	Employment Clearances	L	Workforce Planning and Apprenticeship Scheme		Audit of workforce planning to determine how well the Council is managing the changes to its staffing profile, including within the HR service. Review of the arrangements to comply with the apprenticeship levy	
	Induction Procedures	M	Ethos					
	Code of Conduct/Whistleblowing	M	Agency Workers - Off Contract	L				
	Personnel Administration Arrangements		Payroll	S				
	Agency Workers (Unplanned)	N	SAP Organisation Structures	S				
			Personnel Administration Arrangements	M				
			Pension Arrangements	S				
Health and Safety					Corporate Health and Safety Arrangements		Audit of Corporate Health and Safety Arrangements for 2017/18	
ICT Infrastructure			ICT Technology Allocation Process	M	ICT Strategy and Infrastructure		Undertake an audit of the arrangements to monitor the performance and integrity of the Council's new infrastructure	
					Disaster Recovery/Business Continuity Arrangements			
Cyber Security	Cyber Security	L			Cyber Security Arrangements		an audit of the Council's arrangements for protecting itself against cyber attacks	
Information Governance/Security	Corporate Information Governance Arrangements	L	Corporate Information Governance Arrangements	L	Building Access Security Sites - Remote Sites	M	To undertake out of hours security checks and remote sites.	

Key Risk Area	2015/16 Audits / Opinions		2016/17 Audits / Opinions		2017/18 Audits / Opinions		Scope of 2017/18 Audit	Overall Opinion
	Multi Agency Safeguarding Hub		Use of Email	M	General Data Protection Regulations		To look at the Council's approach and preparation for the introduction of GDPR in May 2018	
	Use of Email	M						
Business Continuity Management	Emergency Planning	S	Business Continuity Planning		Corporate Business Continuity Arrangements		Audit of Corporate business continuity arrangements to ensure the most up to date plans are held by relevant officers and that service plans have been updated, including the reliance of ICT infrastructure.	
Programme/Project Management	Corporate Service Planning Arrangements	S	Transformational Change Programme	M	SAP Procedure Update		Audit of the introduction of the changes to SAP systems to ensure they are being complied with.	
	Capital Programme Funding and Monitoring Benefits Realisation	S L						
Asset Management	LABV	L	LABV Client Arrangements	M	Corporate Asset Management		Undertake and audit of the arrangements to make use of the Council's assets, including maintenance and occupancy.	
	Corporate Asset Mangement	M	Asset Register/Capital Accounting	S				
			ICT Technology Allocation Process	M				
Anti Fraud and Corruption	Financial Verification of Leavers from the Direct Payments Scheme	S	Port Fuel System	L	Revenue Procurement		Audit of procurement process for a sample of low value spends in 2017/18	
	BACS Processing	S			Homecare Payments		To look at process for making payments to homecare providers	
	Cash Receipting	S			Payroll compliance Testing		To include testing of loss of protection end of March 2017	
	Accounts Payable	M			BACS compliance testing	S	Transaction testing on a sample of BACS transactions	
	Accounts Receivable	S			Cash Receipting	S	Audit of Cash Receipting process	
	Periodic Income	S			Business Rate Recovery		Audit of Business Rates Recovery	
	Benefits Administration	S			Council Tax Recovery		Compliance Testing	
	Business Rates - Liability	S			AR Recovery		Compliance Testing	
	Enforcement Section	M						

Key Risk Area	2015/16 Audits / Opinions		2016/17 Audits / Opinions		2017/18 Audits / Opinions		Scope of 2017/18 Audit	Overall Opinion
	Payroll	M						
	Revenue Procurement	M						
	Agency Workers (Unplanned)	N						
Schools	18 schools in the plan, 15 completed to date. 13 Substantial, 2 Moderate	S	31 schools in the plan, 30 completed to date. 25 Substantial, 5 Moderate	S	27 schools in the plan, 9 completed to date. 6 Substantial, 3 Moderate	S		
Sunderland Care and Support	Community Equipment Store	M	Establishment Visits/Supported Living	M	Establishment Visits/Supported Living	M	Compliance with the financial procedures in place	
	Grace House Partnersip	M			Unit Costing		To look at Unit costing model in place and ascertain it is appropriate and includes all necessary costs. Then also test its application and whether being used correctly	
	Reablement	M			Procurement/Transaction Testing		To look at process for bringing ordering directly into the company and whether separation of duties is maintained	
	Governance Arrangements	M			Governance/Audit Committee		To look at set up and operation fo the Audit Committee	
Together for Children					Governance Arrangements		Review of the operation of the governance arrangements to determine if they ae being effective	
					Effectiveness of SLA Relationships		Review the effectiveness of the arrangements between Children's services being delivered by TfC and the Council	
					Financial Procedures - bank account/income		To look at processes in place for the operation of the bank account and recording income	
					Information Governance/GDPR		To look at arrangements in place ready for introduction of GDPR	