

## Detailed Coverage 2017/18– Internal Audit and Risk &amp; Assurance

Strategic Risk Area	Internal Audit Work	Risk and Assurance Work
Growing the Economy		Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park, New Wear Crossing, and SSTC phase 3  Risk and assurance support to key events such as the Tall Ships and Airshow
Improving Education and Skills	Relationship and contract management arrangements between the Council and Together for Children Sunderland Ltd (15 days)	Review of the implementation of the Education and Skills strategy in support of the International Advanced Manufacturing Park
Improving Health and Well Being		Risk and assurance support to the development of service delivery arrangements for Adult Social Care between the Council and the NHS
Supporting Vulnerable Children and Families	Relationship and contract management arrangements between the Council and Together for Children Sunderland Ltd (15 days)	Quarterly review of risk within Strategic Risk Profile
Supporting Vulnerable Adults and Carers		Risk and assurance support to the business development of Sunderland Care and Support Ltd.
Building Resilient Citizens and Communities	Process for assessing and managing the use of personal budgets (15 days)	Quarterly review of risk within Strategic Risk Profile

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
Commissioning	Commissioning cycle for services outside of the transformation programme, including the use of intelligence, procurement and contract management activity (25 days)	
Strategic Planning	Compliance with the new Corporate Planning and Performance Management Framework – focus on corporate / service planning (10 days)	
Service/Business Planning	Compliance with the new Corporate Planning and Performance Management Framework – focus on corporate / service planning (10 days)	
Service Delivery Arrangements	Compliance with the new Corporate Planning and Performance Management Framework – focus on performance management (10 days)	
Performance Management	Compliance with the new Corporate Planning and Performance Management Framework – focus on performance management (10 days)	
Partnership/Integrated Working	Compliance with the new corporate partnership arrangements (10 days)	

Corporate Risk Area	Internal Audit Work	Risk and Assurance Work
Procurement	<p>Commissioning cycle for services outside of the transformation programme, including the use of intelligence, procurement and contract management activity (25 days)</p> <p>Testing of revenue procurement transactions(15 days)</p> <p>Controls in place for processing Homecare Payments (15 days)</p> <p>Implementation of Pre-payment cards (Direct Payments) (15 days)</p>	<p>Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park, New Wear Crossing, and SSTC phase 3</p> <p>Financial assessments of bidders – as part of the procurement process</p>
Relationship/Contract Management	<p>Commissioning cycle for services outside of the transformation programme, including the use of intelligence, procurement and contract management activity (25 days)</p> <p>Contract Management - Public Health School Nursing Service (12 days)</p> <p>Relationship and contract management arrangements between the Council and Together for Children Sunderland Ltd (15 days)</p>	Support for the further development of Corporate Contract Management arrangements
Legality		Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park, New Wear Crossing, and SSTC phase 3
Risk Management		Risk management support to senior managers as required throughout the year on service delivery and project management issues
Performance Reporting	Compliance with the new Corporate Planning and Performance Management Framework – focus on performance management (10 days)	
Strategic Financial Management	Provision for significant financial liabilities (12 days)	
Financial Reporting	Process for budget setting and management (15 days)	
Financial Management	<p>Process for budget setting and management (15 days)</p> <p>Payroll - compliance - loss of protection (20 days)</p> <p>Review of BACS procedures ( 4 days)</p> <p>Housing Benefit Assessment (15 days)</p> <p>Grants (27 days)</p> <ul style="list-style-type: none"> <li>• Sport for Life grant</li> <li>• EFA Funding</li> <li>• Local Transport Capital Settlement - Capital Maintenance</li> <li>• Local Transport Capital Settlement - Integrated Transport</li> <li>• Nexus (Combined Authority)</li> <li>• Pothole Action Fund</li> </ul>	Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park, New Wear Crossing, and SSTC phase 3

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	<ul style="list-style-type: none"> <li>City Centre Cycle Permeability Scheme</li> </ul> 27 School audits	
Income Collection	Cash Receipting procedures for the collection of Council Tax, Business Rates, Accounts Receivable and Periodic Income (15 days)  Business Rates Recovery arrangements (12 days)  Council Tax Recovery arrangements (10 days)  Accounts Receivable Recovery arrangements (5 days)	
Capital Programme Management		Risk and assurance support to economic regeneration projects such as the development of the International Advanced Manufacturing Park, New Wear Crossing, SSTC phase 3
HR Management	Workforce planning arrangements, including the introduction of the Apprenticeship Levy and new taxation arrangements for agency/interim workers (20 days)  Corporate Health and Safety arrangements (12 days)	
ICT Infrastructure	ICT Strategy and Infrastructure Planning (15 days)  Review of the updated arrangements for ICT disaster recovery/business continuity (15 days)	Risk and Assurance support for new ICT developments
Cyber Security	Arrangements to protect the Council from cyber threats (15 days)	
Information Governance/Security	Preparation for the introduction of the General Data protection Regulations (15 days)  Building access security – remote sites (5 days)	Risk and Assurance support to the Information Governance Assurance Framework
Business Continuity Management	Corporate Business Continuity arrangements (15 days)	Review of the updated arrangements for ICT disaster recovery/business continuity
Programme and Project Management	Compliance with new SAP Procedures (15 days)	Risk and assurance support for the update of procedures on SAP  Risk and Assurance support for the implementation of the Liquid logic system
Asset Management	Strategy for use and maintenance of corporate assets (15days)	
Anti-Fraud and Corruption	Transactions testing based on fraud risk assessment, including matches from the National Fraud Initiative	

Council Owned Companies	Internal Audit Work	Risk and Assurance Work
Sunderland Care and Support Ltd.	Unit Costing methodology and application (12 days) Procurement/transaction testing (10 days) Governance/Audit Committee arrangements (5 days) Establishment visits/Supported Living compliance with new financial procedures (48 days)	
Together for Children Sunderland Ltd.	Development of a strategic audit plan for the Company Initial Audits for 2017/18: <ul style="list-style-type: none"> <li>• Governance Arrangements</li> <li>• Effectiveness of SLA relationships</li> <li>• Financial Procedures - bank account/income</li> <li>• Information Governance/GDPR</li> <li>• Implementation of Liquid Logic</li> </ul>	N/A – undertake own risk work