

Internal Audit coverage

Strategic Risk Profile

Key Risk Area	2017/18 Audits / Opinions		2018/19 Audits / Opinions		2019/20 Audits / Opinions		2020/21 Audits / Opinions		Overall Opinion
More and better jobs									
More and better housing							Housing Service Governance Arrangements		
							Housing Regulatory Framework		
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									
Access to the same opportunities and life chances									
More people living healthier longer lives									
People enjoying independent lives	Assessment and Management of Personal Budgets	S					Rollout of assistive technologies		
							Adults Safeguarding - MASH		
							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		
More people feel safe in their neighbourhoods and homes									
More resilient people									
Finance	Provision for significant financial liabilities	S							
Partnership Working					Partnership Arrangements				

Corporate Risk Profile

Key Risk Area	2017/18 Audits / Opinions		2018/19 Audits / Opinions		2019/20 Audits / Opinions		Overall Opinion
Strategic Planning	Service/Business Planning						
	Service/Business Planning		Service/Business Planning	M			
			Derwent Hill	S			
Commissioning	Commissioning	M					

Service Delivery Arrangements	Corporate Performance Management	S	Liquid Logic including business processes		Licencing		Financial Safeguarding/CPAT	
			Derwent Hill	S	Development Control		Bereavement Services	
					Environmental Services	M	Housing Service Governance Arrangements	
					Delivery of Council Restructure	M	Housing Regulatory Framework	
					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		
	Revenue Procurement	M	Use of agency contract	M	Capital Procurement	M		
	Homecare Payments	L	Catering consortium	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	M		
	Together for Children Contract Monitoring	S			Contract Monitoring - Sunderland Homes			
Legality			Delegated Decision Making	M				
			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			
					Delivery of PEER Review Action Plan	S		
Financial Management	Provision for significant financial liabilities	S					Wave 3 Rocket Feasibility	S
							Disabled Facilities Grant	
							Local Transport Capital Maintenance / Incentive Needs	S
							Local Transport Integrated Transport	S
	Budget Setting and Management		Financial Reporting Arrangements				Nexus	S
							Pothole	S
							Cycling to Sunderland	
	Budget Setting and Management		EFA Funding	S	Main Accounting			
						S	Vaux Phase 1	
	Payroll compliance testing	S	Local Transport Capital Settlement - Capital Maintenance	S	Treasury Management	S	Budget setting and management	
	BACS Compliance testing	S	Local Transport Capital Settlement - Integrated Transport	S	BACS	S	Capital Asset Accounting	
	Housing Benefit Assessment	S	Nexus (Combined Authority)	S	Payroll		BACS	S
	Sport for Life Grant	S	Pothole Action Fund	S	Accounts Payable	M	Payroll	
EFA Funding	S	Sunderland A1290 Safety Improvement Scheme Phase 1	S	EFA Funding	S	Accounts Payable		
Local Transport Capital Settlement	S	Better Care Fund - DFG	S	Local Transport Capital Settlement - Capital Maintenance	S			
Local Transport Integrated Transport	S	Vaux Phase 1		Local Transport Capital Settlement - Integrated Transport (Combined Authority)	S			

	Nexus (Combined Authority)	S	Tall Ships Cultural Programme	S	Nexus (Combined Authority)	S		
	Pothole Action Fund	S	Local Transport Capital - National Productivity Investment Fund	S	Pothole Action Fund	S		
	City Centre Cycle Permeability Scheme	S	A19 Ultra Low Carbon Enterprise Zone	S	Local TransportCapital Settlement - Incentive Element	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 Rate Recovery	S	Accounts Receivable/Periodic Income	S	Council Tax Setting and Billing	S	Business Rates Valuation	
	Council Tax Recovery	S	Derwent Hill	S	Accounts Receivable - Recovery	S	Council Tax Valuation	S
	AR Recovery	S			Council Tax Liability	S	Council Tax Recovery	
					Business Rates setting and billing	S	Accounts Receivable Recovery and Periodic Income	
					Business Rates Liability	S	Cash Receipting	
Capital Programme Management			Benefits Realisation		Project Management Benefits Realisation, including capital funding			
HR Management	Workforce Planning and Apprenticeship Scheme		Human Resource Management - updated SAP procedures		HR - SAP Optimisation		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	
	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		
					Mobile Device Management	S		
Information Governance/Security	Building Access Security Sites - Remote Sites	M	General Data Protection Regulation - Compliance	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		
Programme/Project Management	SAP Procedure Update		Benefits Realisation		Project Management Benefits Realisation, including capital funding		ICT Disaster Recovery and Business Continuity	
Asset Management	Corporate Asset Management	M					Collections Management - Museums	
Anti Fraud and Corruption	Revenue Procurement	M	Building Maintenance Financial Management	L	Payroll compliance Testing		Transaction Testing NFI	
	Homecare Payments	L	Revenue Procurement	S	BACS compliance testing	S	Blue Badges	
	Payroll compliance Testing	S	Use of Agency Contract	M	Cash Receipting	S	Mileage Claims	
	BACS compliance testing	S	Payroll compliance testing	S	AR Recovery	S	Testing on grants issued re Covid-19	
	Cash Receipting	S	BACS	S	ICT Asset Management	M	BACS	S
	Business Rate Recovery	S	Accounts Payable	S	Council Tax Setting and Billing	S	Cash Receipting	
	Council Tax Recovery	S	Cash Receipting	S	Council Tax Liability	S	Accounts Receivable Recovery and Periodic Income	
	AR Recovery	S	Accounts Receivable/Periodic Income	S	Accounts Payable	M	Accounts Payable	
			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, 1 complete to date. 1 moderate	
Sunderland Care and Support	Establishment Visits/Supported Living	M	Unit Costing		Risk and Assurance Framework		Risk and Assurance Framework	
	Unit Costing		Risk and Assurance Framework		DPO Checks	S	DPO checks	
	Procurement/Transaction Testing		Information Governance/GDPR	M	Unit Costing		Security of service users cash in transit	
	Governance/Audit Committee		Compliance with Financial Procedures in Establishments	M	Compliance with financial procedures in establishments	S	Compliance with financial procedures in establishments	
					Business Continuity (Telecare)	L	Collection of rental income	
					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	
	Effectiveness of SLA Relationships	S	Budget Monitoring	S	Schools Financial Support Service	S	Administration Support Services	
	Financial Procedures - bank account/income	M	HR management / recruitment / agency workers / performance	M	Performance Management - Data Quality	S	Complaints Procedure	
	Information Governance/GDPR	L	Information Governance/GDPR	L	Purchase cards	M	Information Governance/GDPR	
			Next Steps	S	Achievement of cost savings		HR Case Management	
			Compliance with Financial Procedures within Establishments	S	Legal services		SEND Financial Framework	
					Designated Officer	S		
			Liquid logic		Liquid logic	L	Purchase Cards/Travel Expenses	
Siglion LLP					Governance Arrangements		Contract/relationship management	
							Performance Management	
							Procurement	
							Operational Asset Management	
							Financial Management	
Sunderland Homes					Procurement and Contract Management			