Overall Summary By Portfolio and Audit Type

	Corporate*	Place	Housing	CYPF	Communities	Resources**	BCIS	MFS	Investigations	Total Days
Compliance Audits	20		3	2				154		**179**
Risk Based Audit	90	144	215	144	102	222	72		30	**1019**
Control Risk Self Assessment				30						**30**
School Visits				33						**33**
Application Reviews							88			**88**
Follow Up Audits	4	10	2	4	10			2	5	**37**
Project Management Reviews		36		18						**54**
Advisory		3							30	**33**
Investigations									54	**54**
Pro-active Fraud Reviews									94	**94**
Grant certification/account sign-off		5		10	4					**19**
Report Production				5						**5**
Total Days	**114**	**198**	**220**	**246**	**116**	**222**	**160**	**156**	**213**	**1645**
No of audits	7	13	12	16	7	14	9	9	7	**94**
No of follow-up reviews	1	4	1	2	5			1	1	**15**
School visits/reports				7						**7**
Productive Outputs	**8**	**17**	**13**	**25**	**12**	**14**	**9**	**10**	**8**	**116**

exc reactive

High Priority	5	10	12	10	5	14	9	9	6	**80**
Medium Priority	3	6	1	10	5			1	1	**27**
Low Priority				1						**1**
Statutory		1		4	2				1	**8**
Total Days	**8**	**17**	**13**	**25**	**12**	**14**	**9**	**10**	**8**	**116**

* Cross cutting reviews covering multiple Portfolios

** Policy, Performance and Communications

	Corporate	Place	Housing	CYPF	Communities	BCIS	Resources	MFS	Investigations	Total	%
info governance		1	6	4		9	12		6	38	**38**
contract management		3	6	2	2	9	3		3	28	**28**
financial governance	1	9	10	17	3	9	14	9	7	79	**79**
HR - people management	1	2	2	10		1	5	1	5	27	**27**
performance & data quality	2	7	5	14	3	2	6	4	3	46	**46**
business planning	2	2	4	2	2	1	2			15	**15**
commissioning & procurement		1	1	6	1	1				10	**10**
risk management	2	3	5	1		9	14		7	41	**41**
Project &Programmes	2	4	1	1	1	1	2			12	**12**
No of audits	7	13	12	16	7	9	14	9	7	**94**	
No of follow-up reviews	1	4	1	2	5			1	1	**15**	
School visits/reports				7						**7**	
Productive Outputs	**8**	**17**	**13**	**25**	**12**	**9**	**14**	**10**	**8**	**116**	**100**

audits and school visits were categorised by AGS theme. This was not applied to follow-up reviews or the school annual report.

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Corporate Reviews								
	Statutory Duty - Assurance Mapping	RBA	High	To provide assurance that we have the capacity and ability to fulfil our statutory duty.				
	Development of the new Business Planning System	RBA	High	To provide assurance that the system is operated effectively and consistently across all Portfolio's.				
	Programme Boards	RBA	High	To provide assurance on the effectiveness of the Programme Boards in relation to the management and control of capital projects.				
Business Continuity Planning								
	Corporate BCP arrangements	RBA	High	To provide assurance on the effectiveness of corporate business continuity processes in place.			Place 198 & 218 & 303	
Risk Management								
	Corporate risk management	RBA	High	To provide assurance that the corporate risk management approach is embedded and working well.				
Annual Governance System (AGS)								
	AGS - statement production	Compliance	Medium	Assurance that the controls in place on the production of the annual AGS statement are sound.				
	AGS - quality reviews	Compliance	Medium	Assurance that the controls in place around the quality reviews of the AGS statement are sound.				
Follow up								

	Achieving Savings	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High.				
Total Days								

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Place Portfolio								
Regeneration and Development Services	Local Authority Bus Subsidy Grant	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Grant to support bus services and provision of infrastructure. Required by 30.9.17.	5			
Chargeable Work	Lower Don Valley (LDV) Business Improvement District - Year 3 Levy	Grant certification / sign off	Medium	To provide assurance that open and transparent accounts are held for this business unit. Ensuring that money is used to pay for works and services as part of the Lower Don Valley Flood Defence Project.	5			
	Traffic, Transport and Parking Services (TT&PS) external funding arrangements and transport projects	RBA	High	Assurance about the management of projects and control of funding arrangements in line with corporate capital approvals processes.	2 & 5		313-330	
	Community Investment Levy (CIL)	RBA	High	Assurance about the implementation of the new CIL to provide an infrastructure to support new developments in an efficient way. Ensuring adherence to agreed timescales and an assessment of the impact of the new CIL, as well as the scaling back of section 106 agreements. Also to review the charging schedule, ensuring it is financially viable and an assessment of the spending arrangements to the levy funds.	2 & 5			

	Highways Client Monitoring of Amey Performance	RBA	High	Assurance about the client monitoring role ensuring Amey delivery a high quality and timely service.	2 & 5			
Place Regeneration and Development (also link to Public Health)	Air Quality	RBA	High	Assurance that the Council is not breaching European Union (EU) thresholds for air quality. To establish if there is effective monitoring and reporting arrangements on air quality, including financial management (funding and areas of spend) and monitoring of the Air Quality Action Plan and working with key stakeholders.	3 & 5		251	
Business Strategy and Regulation	Business-like Place Project - Implementation Stage	RBA	High	Following on from the 2016/17 audit of the development stage this audit will provide assurance that the implementation stage is effectively managed and controlled.	2 & 5			
	Waste Project (Veolia)	Project Management	High	To provide assurance that the monitoring of the waste project is effective. To also include a review of the steps taken to reaching an agreement with Veolia in relation to savings.	3 & 5		33, 178-183, 185, 187, 188, 239, 256, 258, 279, 302, 312 & 335	
	Licencing	RBA	High	To provide assurance that processes are robust and effective for all licences issued by the Council.	2, 3, 5 & 6		155, 156, 160, 162, 164, 165, 299-301, 303, 308 & 309	

Capital and Major Projects	Sheffield Retail Qtr Project (NRQ)	Project Management	High	Project management standards are complied with including clear project planning and progression, effective communication channels, defined roles and responsibilities, clear funding arrangements and effective governance and reporting arrangements. Including effective and clear links to other projects and partners.	2 & 5		Place 254	
	Moor Market Service Charge	Advisory	Medium	To provide assurance that the service charge has been calculated methodically and all costs included are legitimate and eligible for the Moor Market.	2 & 5			
Creative Sheffield	Maker Hub - City Centre Digital Incubator (Castlegate Technology North)	RBA	High	To provide assurance that grant funding conditions are complied with and effective procurement arrangements are in place. Also to ensure that robust governance arrangements are in place and effective value for money is demonstrated.	2 & 5		272	
Culture and Environment	Monitoring arrangements of Sheffield International Venues Ltd (SIV) and Places for People	RBA	High	To provide assurance that monitoring arrangements are robust and effective.	2 & 5			
Follow-ups	Use of Consultants and Professional Services in Place Portfolio	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	2 & 5			
	Strong Economy Projects	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High.	2 & 5			

	Markets	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High.	2, 3 & 5			
	European Services Directive	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	5			
Total Days								

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Housing and Neighbourhood Services	Social Care Accounts Service (SCAS) - deferred payments	RBA	High	To provide assurance that the system in place for dealing with deferred payments for clients is robust.	4			
	SCAS - process overview	RBA	High	A cross portfolio review of the end to end process for engaging and paying for social care clients to ensure the controls are robust.	4			
	SCAS - mental health payments	RBA	High	To review the process and systems in place for the payment to the Sheffield Health and Social Care Trust for the delivery of mental health services	4			
	Executor Services	RBA	High	A review of the Executor Services team and processes, to ensure that controls are in place for dealing with deceased clients estates	4			
	Homes and Community Agency (HCA) - peer review	Compliance	High	HCA funding controls - peer review	4			
	Integration of Housing Services	RBA	High	A review of the processes and practices in place in the Housing Service to ensure they align with the Council's straegies and outcomes	4			

	Homelessness prevention and management	RBA	High	To review the homelessness prevention and management systems in place in Housing	4			
	Heating Mechanical Engineering capital review	RBA	High	To review the process and evidence in place that support the teams delivery of capital projects	3			
Transport and Facilities Management and Building Maintenance	Procurement - Including the Use of Subcontractors (HRM Insourcing)	RBA	High	To provide assurances to management that the procedures in place relating to procurement of Goods and Contractors are operating efficiently and effectively	2&3		R265	
Transport and Facilities Management and Building Maintenance	Stock Control (HRM insourcing)	RBA	High	To provide assurance to management that the stores system is being operated effectively and that store are held securely and transactions are undertaken in an effective manner.	2&3		R281 R265	
Transport and Facilities Management and Building Maintenance	Performance management (HRM insourcing)	RBA	High	To provide assurances to management that the performance of the new service is operating effectively and is benchmarked to provide the service is efficient and effective.	2&3		R281 R265	
Transport and Facilities Management and Building Maintenance	Financial Controls and Reporting (HRM insourcing)	RBA	High	To provide assurances to management that the procedures in place relating to the management and reporting of financial information is being undertaken in an efficient and effective manner.	2&3		R281 R265	

	Follow up - SCAS residential and nursing agreements	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.				
Total								

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
CYPF Portfolio								
Lifelong Learning and Skills (LLS)	Employability Programme	Project	High	To provide assurance that this project is being effectively managed and controlled to achieved defined outcome and to support vulnerable people to overcome personal and practical barriers and move into sustainable work.	4			
	Quality Assurance Process	RBA	High	To provide assurance that an effective and robust quality assurance framework is in place within this service area.	1, 4 & 6			
Children and Families	Quality Assurance Framework and Process	RBA	High	To provide assurance that an effective and robust CYPF quality assurance framework is in place which has been effectively communicated to all stakeholders.	1, 3 4 & 6			
	Social Care - Screening Arrangements	RBA	High	To provide assurance that Phase 1 and 2 have been successful and effectively managed resulting in more efficient and effective working practices. To include an assessment of the desired outcomes, any cost savings and the new delivery model of 7 localities.	1, 3 4 & 6			
	Early Years - including Early Support - Children Centres	RBA	High	To provide assurance following the restructure and cessation of grants to some childcare providers. To consider the impact and effectiveness of the changes and an assessment of children centres.	4			

(Link with Business Strategy)	Childcare Placements	RBA	High	To provide assurance that an effective integrated approach has been adopted by the authority and the NHS, with robust intervention work and identification of high complex cases on a timely basis for effective planning and costings. To include an assessment of the effectiveness of the partnership arrangements with Sheffield Clinical Commissioning Group (CCG), NHS England and other NHS providers to provide a range of joint services to children and families.	3 4 & 6		269	
	Local Assistance Schemes - Section 17	RBA	High	To provide assurance that the process is robust and fit for purpose, including a review of the governance arrangements and operational practices.	3 4 & 6			
	Building Successful Families - April 2017 Claim	Grant certification / sign off	Statutory	Statutory responsibility - Phase 2 of the Department for Communities & Local Government (DCLG) Expanded Troubled Families Programme. An audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Verification and validation checks on a representative sample of results for the claim submitted.	3, 4 & 6			

		Building Successful Families - July 2017 Claim	Grant certification / sign off	Statutory	Statutory responsibility - Phase 2 of the Department for Communities & Local Government (DCLG) Expanded Troubled Families Programme. An audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Verification and validation checks on a representative sample of results for the claim submitted.	3, 4 & 6			
		Building Successful Families - Sept 2017 Claim	Grant certification / sign off	Statutory	Statutory responsibility - Phase 2 of the Department for Communities & Local Government (DCLG) Expanded Troubled Families Programme. An audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Verification and validation checks on a representative sample of results for the claim submitted.	3, 4 & 6			
		Building Successful Families - January 2018 Claim	Grant certification / sign off	Statutory	Statutory responsibility - Phase 2 of the Department for Communities & Local Government (DCLG) Expanded Troubled Families Programme. An audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with. Verification and validation checks on a representative sample of results for the claim submitted.	3, 4 & 6			

School Themed Reviews	Payroll Controls in schools	Control Risk Self-Assessment	High	CRSA to identify Head teachers/Business Managers assessment of the Schools Payroll control arrangements in place. May involve visits, will depend on content of returns.	4 & 6			
	Procurement Cards	Control Risk Self-Assessment	Medium	CRSA to identify Head teachers/Business Managers assessment of the procurement card arrangements at the school. To ensure effective and robust set up arrangements and controlled management and monitoring on the use of the cards. May involve visits, will depend on content of returns.	4 & 6			
	Routine school visits - 5 schools	School Visit	Medium	Financial health check of schools in light of the compulsory academisation programme.	4			
	Deficits in Special Schools	School Visit	Medium	To provide assurance that the deficits in special schools are beings effectively managed and controlled.	4			
	School Financial Values Standards (SFVS)	Compliance	Medium	Schools that do not complete the SFVS return for 2016/17 will be issued a letter from Internal Audit notifying them that they will be included on all the School Themed reviewed for 2017/18 due to concerns about their internal controls and processes. In an addition an audit visit may also be undertaken.	4			
	Schools Annual Report	Report Production	Low	Report outlining and summarising all the findings and recommendations for the 2016/17 school themed audits and school visits.	4			

Business Strategy	2 year old Free Early Learning (FEL)	RBA	High	To provide assurance in relation to performance and the achievement of targets, including strategy to help increase performance measures.	4 & 6			
(Link with Children and Families and Resources Portfolio)	Transport	RBA	High	To provide assurance in relation to data quality, operational issues and performance.	4 & 6			
Follow-ups	Looked after Children - Fostering Service	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	4 & 6			
	SEND Reforms	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.	4 & 6			
Total Days								

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Communities Portfolio								
Care and Support	Transition from Children's to Adults social care (links to CYPF)	RBA	High	Assurance that there are robust controls in place for the transfer of children to adults social care.	4		203	
	Continuing Health Care (CHC) in adults/children	RBA	High	Assurance that CHC controls are effective with regard to the provision of care to adults/children between health and the Council.	4			
	Disabled facilities grant sign off	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.	4			
	Social care grant sign off	Grant certification / sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.	4			
	Project and Programme business case review	RBA	High	To provide assurance that business cases are robust and will deliver planned benefits.	4	Comms 14		
Commissioning	Independent sector provision - home care	RBA	High	To provide assurance on the provision of independent sector care.	4			
	Community equipment pooled budget arrangements	RBA	High	To provide assurance on the controls in place on the pooled budget arrangement in place for the supply of community equipment.	4			

Follow-ups	Follow up - City Wide Care Alarms	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.				
	Follow up - Staff utilisation	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.				
	Follow up - Sickness absence in Communities	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.				
	Follow up - Review and Reassessments in Learning Disabilities	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.				
	Follow up - CHC in Learning Disabilities	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.				
Total Days								

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
BCIS								
Technical	Change Control	RBA	High	To provide assurance to management that the processes for system change control and updating are being operated in a controlled and efficient manner.	1/2/3/4/5		R277	
Technical	Software Licencing	RBA	High	To provide assurance to management that the processes are adequate to ensure that all systems have the required software licences and that these are being purchased in an effective and economic manner.	1/2/3/4/5		R277 R136	
Technical	Disaster Recovery	RBA	High	To provide assurance to management that the there are adequate processes in place to identity the relative needs of each system in terms of disaster recovery and that the arrangement in place are adequate to fulfil these requirements.	1/2/3/4/5		R340 R163 R164	
Project Implementation	Payment Card Industry - Re-implementation review	RBA	High	To provide assurance to management that the processes in place for the use of payments cards both in a technical and physical format are in place to ensure full compliance with the Payment Cards Industry requirements.	1/2/3/4/5		R134	
OHMS System	OHMS - application review	Application review	High	To provide assurance to management that the application is being operated effectively.	1/2/3/4/5		R267	
AIM System	AIM/AXIS application review Implementation	Application review	High	To provide assurance to management that the application is being operated effectively.	1/2/3/4/5		R134	

Callsys - system used for housing repairs	Callsys -new application review	Application review	High	To provide assurance to management that the application is being operated effectively.	1/2/3/4/5		R281	
Integra - Integrated GL/Purchasing and Debtors System	Integra -new application review	Application review	High	To provide assurance to management that the application is being operated effectively.	1/2/3/4/5		R264	
Resource Link - Payroll Processing System	ResourceLink new application review	Application review	High	To provide assurance to management that the application is being operated effectively.	1/2/3/4/5		R328	
Total Days								

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Resources								
Human Resources	HR Transition - Insourcing	RBA	High	To provide assurance to management that the insourced processes, to ensure that they are effective and meet the governance requirements of the Council	1&2		R238 R231	
Human Resources	Capability Procedures	RBA	High	To provide assurance to management, that the policies and controls for the management of capability procedures for staff are operating effectively.	All			
Human Resources	Pension Arrangement	RBA	High	To provide assurance to management that the data flows in relation to the working relationships with South Yorkshire Pensions Authority are operating effectively	All		R201	
Finance and commercial Services	External Grants funding	RBA	High	To provide assurance to management that the processes used to manage the financial and governance arrangements for external grants are operating in an efficient and effective manner.	All		R179	
Finance and commercial Services	Integra Controls	RBA	High	To provide assurance to management that the controls surrounding the Integra system are operating effectively	All		R264	
Finance and commercial Services	Integra Interfaces and Suspense Account reconciliations Processes	RBA	High	To provide assurance to management, that the interfaces to and from Integra are operating effectively and that they can be reconciled to the feeder system. Also to ensure that suspense accounts relating to these interfaces are identified and are cleared and reported on a regular basis.	All		R264	

Finance and commercial Services	Contract waivers	RBA	High	To provide assurance to management, that the processes and controls in place for contract waivers are operating effectively.	All		R265	
Finance and commercial Services	Sign -off of Financial decisions	RBA	High	To provide assurance to management that all financial decision are identified and are signed off appropriately.	All		R265	
Finance and commercial Services	Procurement Card processes	RBA	High	To provide assurance to management that control surrounding procurement card are operating effectively	All		R134 R313	
Legal Services	Sign - off of Legal decisions	RBA	High	To provide assurance to management that all legal decision are identified and are signed off appropriately.	All		R281 R265	
Legal Services	Corporate Governance	RBA	High	To provide assurance to management that the Policies surrounding Corporate Governance are up to date and are operating effectively to safeguard the interests of the Council.	All		R313	
Legal Services	Lord mayors Office and Corporate Functions	RBA	High	To provide assurance to management, that the office of the lord mayor is being transacted in a controlled manner.	All			
Policy, Performance and communications	Performance Management	RBA	High	To provide assurance to management, that the performance management arrangements for the council are operating in an efficient and effective manner.	All		R265	
Policy, Performance and communications	Internet and Intranet - Channel Shift and Benefits realisation	RBA	High	To provide assurance to management, that the introduction of the new internet and intranet platforms are leading to the benefits realisation of the project by moving more services to an automated channel shift.	All		R265	
Total Days								

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	Corporate Plan Link (priority/ value or outcome)	AGS	CRR	PRR
Main Financial Systems								
	Debtors	Compliance	High	The system in place for managing and controlling debtors is working effectively and efficiently. Provides assurance to External Audit.	1			
	Creditors (P2P)	Compliance	High	The system in place for managing and controlling creditors is working effectively and efficiently. Provides assurance to External Audit.	1			
	Payroll	Compliance	High	The system in place for managing and controlling payroll is working effectively and efficiently. Provides assurance to External Audit.	1			
	Council Tax	Compliance	High	The system in place for managing and controlling council tax is working effectively and efficiently. Provides assurance to External Audit.	1			
	NNDR	Compliance	High	The system in place for managing and controlling NNDR is working effectively and efficiently. Provides assurance to External Audit.	1			

	Rent Income Control	Compliance	High	The system in place for managing and controlling rent income is working effectively and efficiently. Provides assurance to External Audit.	1			
	Asset Management	Compliance	High	The system in place for managing and controlling asset management is working effectively and efficiently. Provides assurance to External Audit.	1			
	Portfolio financial controls - CYPF	Compliance	High	Following reviews in other portfolios, that the arrangements for financial controls in CYPF are robust and effective. Provides assurance to External Audit.	1			
	Reconciliation controls for main financial systems	Compliance	High	Assurance that the process and controls in place for the reconciliation of main financial systems to the Councils control account are robust	1			
	Follow up - MFS - Combined authority - cash book testing	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.				
Total Days								

NB: As per the protocol with External Audit, the main financial systems are currently defined as:

• Payroll (and associated sub systems such as pensions)
• Purchase to Pay (ordering and accounts payable).
• Accounts Receivable (sundry Debtors) - Debt Recovery Processes
• Corporate Finance Budgetary control – Including Portfolio budgetary control)
• Main Accounting System incl Bank reconciliations
• Asset Management Systems
• Council Tax Income
• National Non-Domestic Rates (NNDR) system
• Housing Benefits and Council Tax Benefits Payments systems.
• Treasury management
• Rent income control

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	Portfolio RMP	CRR
Investigations								
Re-active Investigations	Time for investigations	Investigation	High	Undertake investigations and support service managers where there are allegations of potential fraud.	All	AGS	R158	
Re-active Investigations	Advice to Management	Investigation	High	This is a resource to provide ad-hoc advice to management across the Council in relation on-going management investigations.	All	AGS	R158	
	Follow-up - Council Investigation review	Follow-up	Medium	To provide assurance to Members and Management that appropriate progress has been made on the outcomes from the corporate review of investigations processes.	All	AGS	R158	
Housing Benefit	Housing benefit review	RBA	High	To provide assurance that the Council has adequate controls in place to control and monitor expenditure of housing benefit in line with the required regulations. Including regularity and the review of the system and application assessment which was previously 3 separate reviews.	All	AGS	R133 & R135	CR120
Housing Benefit	Housing Benefits call centre	RBA	High	The provide assurance to management that following the recent insourcing of the benefits Call centre, that it is operating in an efficient and effective manner.	All	AGS	R278 & R280	

National Fraud Initiative	National Fraud Initiative	Advisory	Statutory	To coordinate the responses to the Cabinet Office in relation to the NFI data matching exercise. To undertake some of the matches in house and to test the adequacy of responses across the Council.	All	AGS	R313	
Governance Arrangements./ Pro-Active Fraud prevention	Appointeeship Service	Fraud Risk	High	This service manages the finance for individuals, where the Council is the appointee. The service is responsible for a large number of vulnerable individuals finances and is therefore susceptible to potential fraud. The review is to provide assurance to management that the fraud risks of the service have been identified, evaluated and that there are adequate controls and processes in place to ensure that these effectively mitigated.	All	AGS	R313	
Governance Arrangements./ Pro-Active Fraud prevention	National Fraud report on procurement Fraud	Fraud Risk	High	A new national report on the potential risks associated with Fraud in procurement has been received. This review will be to verify that that the Council has taken adequate procedures to minimise the risk of frauds.	All	AGS	R313	
Governance Arrangements./ Pro-Active Fraud prevention	Analysis of Areas of High Fraud Risk	Fraud Risk	High	To provide assurance to management that all the areas where there is potentially a high risk of fraud have been identified and that fraud risk has been adequately considered.	All	AGS	R313	
Governance Arrangements./ Pro-Active Fraud prevention	Vetting of New Starters and Agency Staff/Consultants.	Fraud Risk	High	To provide assurance to management that there are adequate processes in place to ensure that all new staff and consultants have been adequately vetted to minimise the potential of fraud.	All	AGS	R313	

Total Days	

First Call List (18 month schedule)

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Corporate Plan Link	AGS	CRR	Portfolio RMP	Reason for non-inclusion in plan
Corporate									
	Sustainability	RBA	High	To provide assurance across the Council that robust challenge processes are in place to expand and increase sustainability.					Actions recommended in the Achieving Savings review in 16/17 related to this area. These need to embed before the area is reviewed again.
Place									
	Production of the Local Plan	RBA	Medium	Assurance that the Local Plan is robust and produced following effective consultation and communication with stakeholders.	2 & 5				
	Flood Programme	RBA	Medium	Assurance that this programme is effectively controlled and managed.	2 & 5				
	Medico-Legal and Coronial Services	RBA	Medium	To provide assurance to management that the service controls are adequate and been operated in an effective manner, this will cover; management controls, budget setting and monitoring, KPI's/targets and performance monitoring and reporting arrangements.	N/A		242, 243, 246, 282, 333, 346 - 358		
	Adherence to Financial Regulations	RBA	Medium	To provide assurance that the service is adhering to Financial Regulations.	2 & 5				

	Parks Service Review	RBA	Medium	To provide assurance to management that the service controls are adequate and been operated in an effective manner, this will cover; management controls, budget setting and monitoring, KPI's/targets and performance monitoring and reporting arrangements.	5		Place 65, 70, 76, 78 & 80	
	Succession Planning/Staff Development	RBA	Medium	To provide assurance that succession planning has been considered and appropriate action taken to address this issue across the Portfolio. To include an assessment of staff development plans and effective monitoring and delivery.	2, 5 & 6		328 & 341	
250	City Centre Management and Major Events	RBA	Medium	To provide assurance that effective city centre management arrangements are in place. Including an assessment of the Major Events Strategy and delivery.			90, 91, 103, 107, 226	
CYPF								
	Youth Justice Service	RBA	Medium	To assess the impact following the national review of Youth Justice Services which will include roles and responsibilities following any decentralised to individual local authorities. To review local delivery and any financial, staffing and capacity issues.			265	
	Independent Review Services	RBA	Medium	To provide assurance that this service area has adequate and robust controls in place to provide effective service delivery.	4			

	Resettlement of Unaccompanied Asylum Seeking Children	RBA	Medium	To provide assurance that this service area has adequate and robust controls in place to effectively plan and subsequently delivery a high standard service to Asylum Seeking Children. Ensuring effective planning process considering impact on placements for looked after children, transport arrangements etc.			270		
	Take up of Free School Meals	RBA	Medium	To provide assurance that robust planning and strategies are in place to help increase the 'take up' of free school meals.	4 & 6				
	Inclusion and Learning Service Review	RBA	High	The service currently has a vacant Director post. The scope of the audit will be defined following this appointment/restructure but may cover management controls, budget setting and monitoring, KPI's/targets and performance monitoring and reporting arrangements within a specified service area.	4				There is a vacant Director post within this service and then a potential restructuring - little value will be added performing a review now
	Gibson House (Children's Home)	RBA	Medium	To provide assurance to management that the centres controls are adequate and operating in an effective manner, this will cover; management controls, financial controls, Human Resources and performance monitoring and reporting arrangements.	4 & 6				
	School Meals and Milk Income	RBA	Medium	In light of the new policy/procedures (2016) alerting schools to meal and milk income shortfalls over £500 this audit is to provide assurance around the reconciliations process and outcomes.	3 & 4				

	Disclosure and Barring Service (DBS) Process in schools	Control Risk Self-Assessment	Medium	CRSA to identify Head teachers/Business Managers assessment of the Schools DBS arrangements. To ensure effective, robust and undertaken promptly for all staff. May involve visits, will depend on content of returns.	4 & 6				
	Learn Sheffield - School Company	RBA	Medium	To provide assurance that robust governance and commissioning arrangements are in place.	4 & 6				
	Routine school visits - 5 schools	School Visit	Medium	Financial health check of schools in light of the compulsory academisation programme.	4				
	Apprenticeships in Schools	Control Risk Self-Assessment	Medium	CRSA to identify Head teachers/Business Managers assessment of the apprenticeship arrangements and numbers.	4 & 6				
	New School Funding Formula	RBA	High	To assess the impact of the introduction of the fair funding formula and changes proposed and actions for Sheffield City Council.	4		257	132	Too early to add any value as funding arrangements not in place as yet. Due for implementation 18/19
	Procurement Professionals in CYPF (SCART - Strategic Contracts and Resources team)	RBA	High	A review to provide assurance that the work undertaken by the team in CYPF does not duplicate or contradict that of Commercial Services.					Corporate review of professional services is being undertaken. An IA review would effectively be duplication.
	Special Educational Needs and Disabilities (SEND) Overpayments	RBA	Medium	To assess the process in place to control and monitor overpayments.					
Communities									
Care and Support	Shared Lives initiative	RBA	Medium	Assurance that the controls in place in the service are effective for the delivery of the shared lives initiative	4				

Care and Support	Carers assessment	RBA	High	Assurance that the carers assessments schemes as per the Care Act, outsourced to the voluntary sector are working in practice.	4					A restructuring process is in progress in Care and Support during April to August 2017, which will impact on this piece of work.
Care and Support	Short Term Intervention Team (STIT)	RBA	High	Assurance that controls are in place and short term intervention is working effectively.	4					A restructuring process is in progress in Care and Support during April to August 2017, which will impact on this piece of work. Work has been undertaken by Internal Audit in this service in 2016/17.
Care and Support	Equipment and adaptations service	RBA	Medium	Assurance that the controls in place in the service for the supply, delivery and fitting of equipment/adaptations are sound	4					
Care and Support	Health funded posts in care and support	RBA	Medium	To provide assurance that the controls in place around monitoring and value for money on the posts funded by health are sound	4					
Community Services	CAB funding strategy	RBA	Medium	To review the CAB funding strategy to ensure it is fair, equitable and will be effective to enable the CAB to deliver as a 3rd party provider.	4					
Commissioning	Better Care Fund (BCF)	RBA	High	A joint piece of audit work delivered with the Clinical Commissioning Groups (CCG) auditors. As yet to be determined.	4					Progress implementing the operational arrangments of the BCF remains slow and work is underway within service to progress this. It would be more useful to include the review of mental health pooled budget next year.
Business Strategy	Communities performance management	RBA	High	To provide assurance that the performance management framework in place for the Communities portfolio is effective	3,4					A corporate performance management review is being undertaken which will sample test Communities portfolio. In addition the replacement of the Carefirst system will impact on how performance is monitored.

Housing									
Housing and Neighbourhood Services	Homes and Communities Agency - Harrogate	compliance	Medium	Review requested by Harrogate on HCA funding controls	3				Chargeable work
Housing and Neighbourhood Services	Allocation of council housing	RBA	Medium	To provide assurance that the system for the turnover and allocation of council housing is fair	3				
Housing and Neighbourhood Services	Income Management Unit	RBA	Medium	To provide assurance that the IMU controls in place are effective and debt management is robust.	3				
Housing and Neighbourhood Services	SCAS - care packages costings	RBA	Medium	To provide assurance that the assessment and ongoing monitoring of care packages is robust	4				
Housing and Neighbourhood Services	SLA's in housing	RBA	Medium	To provide assurance that the SLA's in place within Housing are effective and working in practice.	3				
Housing and Neighbourhood Services	Community Engagement	RBA	Medium	To provide assurance that the central community engagement team is effective - with the emphasis on engagement with tenants associations and allocation of funding.	3				
Investigations/ Pro-Active									
Governance Arrangements./Pro-Active Fraud prevention	Internet Usage	Fraud Risk	High	To provide assurance to management that there are adequate processes in place to ensure that the internet policy is adequate to prevent fraudulent usage and is robustly applied	All	AGS	R313		Other pro-active reviews have been give priority over this one. Internal Audit have a target to undertake 4 pro-active reviews and so if any of the planned reviews are deferred, this would be the substitute.
Total Days									