Overall Summary By Portfolio and Audit Type

	Corporate*	Place	People	Resources**	Investigations	MFS	Total Days
Compliance Audits	20	18	10			146	**194**
Risk Based Audit	18	166	202	345	42		**773**
Business Partnering		43	37	40	15		**135**
Control Risk Self Assessment			10				**10**
School Visits			25				**25**
Application Reviews				48			**48**
Follow Up Audits		6	12		6		**24**
Project Management Reviews		18					**18**
Advisory			5		50		**55**
Investigations					84		**84**
Pro-active Fraud Reviews					63		**63**
Grant certification/account sign-off		11	16				**27**
Total Days	**38**	**262**	**317**	**433**	**260**	**146**	**1456**
No of audits	3	13	14	21	11	9	**71**
No of follow-up reviews		3	6		2		**11**
Grant certification/account sign-off		4	6				
School visits/reports			8				**8**
Productive Outputs*	**3**	**20**	**34**	**21**	**13**	**9**	**100**

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	Corporate*	Place	People	Resources**	Investigations	MFS	Total Days
High Priority	1	13	13	21	8	9	**65**
Medium Priority	2	6	14		2		**24**
Low Priority			1				**1**
Statutory		1	6		3		**10**
Total Outputs	**3**	**20**	**34**	**21**	**13**	**9**	**100**

* Cross cutting reviews covering multiple Portfolios

** Includes Sheffield One and Policy, Performance and Communications

*** excludes Business Partnering

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	AGS	Portfolio RMP	CRR
Business Continuity Planning							
	Corporate BCP arrangements	RBA	High	To provide assurance on the effectiveness of corporate business continuity processes in place	AGS	Place 198 & 218 & 303	
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			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	AGS	Portfolio RMP	CRR
Place Portfolio							
Portfolio-wide	Resource allocation to enable the provision of support and advice during the change processes.	Business Partnering	High	Allocation to be called upon by Place management on an ad hoc basis			
	Effectiveness of Client Monitoring	Business Partnering	High	A review of the various client monitoring teams in place across the portfolio to ensure they are working effecively and efficiently. Review to establish possible areas of duplication.			
Business Strategy and Regulation	Local Authority Bus Subsidy Grant	Grant certification / account 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 30.9.18.			
	Lower Don Valley (LDV) Business Improvement District - Year 3 Levy	Grant certification / account 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.			
	Place Change Programme	RBA	High	Following on from the 2016/17 audit this review will provide assurance that phase 1 of the programme was effectively managed and controlled, with specific focus on lessons learned and the impact on the remainder of the programme.		374, 400, 401, 402	

	Place Change Programme	RBA	High	Following on from the 2016/17 audit this review will provide assurance that the controls in place for phase 2 of the programme are robust.		374, 400, 401, 402	
City Growth	External Funding - corporate compliance	Compliance	High	To provide assurance that the service is complying with the corporate External Funding Team processes.			
Repairs & Maintenance Service	Corporate Repairs - use of purchasing cards	RBA	High	Assurance that the service, insourced from Kier KAPS has robust controls in place for the use of purchasing cards when carrying out corporate repairs			
	Housing Repairs - use of purchasing cards	RBA	High	Assurance that the service, insourced from Kier Servics has robust controls in place for the use of purchasing cards when carrying out corporate repairs			
Major Projects	Heart of The City - Phase 2	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. do this in 3rd qtr.		368, 369, 371	370
	Crystal Peaks Market Service Charge	Grant certification / account sign off	Medium	To provide assurance that the service charge has been calculated methodically and all costs included are legitimate and eligible for the Crystal Peaks Market.			

	Moor Market Service Charge	Grant certification / account sign off	Medium	To provide assurance that the service charge has been calculated methodically and all costs included are legitimate and eligible for the Moor Market.			
Housing and Neighbourhood Services	Allocation of Council housing	RBA	high	To provide asurance that the system in place for the allocation of council housing is working effectively			
	Fire cladding controls in Residential Tower Blocks	RBA	High	To provide assurance that appropriate action has been taken in light of the Grenfell Tower fire		333, 334	
	Housing Benefit direct payments - impact on HRA	RBA	High	To review what actions are being taken to mitigate the impact of housing benefits payments being made direct to tenants		51,269	
	SLAs in Housing	RBA	High	A review of the SLA's in place with housing to ensure that they are working effectively and efficiently			
	Housing grants bidding	RBA	High	To review the processes in place around the criteria and process for the bidding for housing funds			
Culture and Environment	Parks and Countryside - management of health and safety risks	RBA	High	A review of how the health and safety risks in Sheffield City Council maintained parks are being managed			
	Medico Legal Centre (MLC)	RBA	High	A review of management controls within the MLC, to include HR, finance and stakeholder engagement.			

Follow-ups	Licensing	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was H.			
	Homelessness prevention	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.			
	Housing Integration - TARA governance	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was M-H.			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	AGS	Portfolio RMP	CRR
People Portfolio							
Portfolio-wide	Resource allocation to enable the provision of support and advice during the change processes.	Business Partnering	High	Allocation to be called upon by People management on an ad hoc basis			
	Adults Social Care records	Business Partnering	High	Support to management in developing the process for the completion of Adult Social Care records			
Business Strategy	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			257
Care and Support	Adult placements in LD	RBA	high	Assurance on the system in place for the placement of adults with Learning Disabilities			
	Continuing Health Care (CHC) in Adults	RBA	high	Assurance on the controls in place for the CHC in adults.			
	Carers Assessment	RBA	High	Assurance that the carers assessments schemes as per the Care Act, outsourced to the voluntary sector are working in practice.		277	

	Short Term Intervention Team (STIT) - entry to scheme	RBA	High	Assurance that the controls in place for client assignment and access to STIT are robust		314	
	Short Term Intervention Team (STIT) - leaving the scheme	RBA	High	Assurance that the controls in place for client 'sign off' from STIT are robust		314	
	Care package assessments	RBA	High	A review of the controls and process in place for the assessment of care packages.		5	
Commissioning Inclusion & Learning	Transition from Children's to Adults social care	RBA	High	Assurance that there are robust controls in place for the transfer of children to adults social care.		313	
	Frontline prevention & early intervention service offer	RBA	High	To provide assurance that the service offer - notably the key worker principal approach for families - is being applied and is effective and efficient.		5	
Children & Families	Youth Justice	RBA	High	To provide assurance on compliance with the new inspection framewrok that is due to come into force in April 2018			
	Aldine House	RBA	High	To provide assurance to management that the centres controls are adequate and operating in an effective manner; including management controls, financial and HR controls, performance monitoring and reporting arrangements.			

	Childrens Homes	RBA	High	To provide assurance to management that the centres controls are adequate and operating in an effective manner; including management controls, financial and HR controls, performance monitoring and reporting arrangements.			
	Employability Programme - care leavers	RBA	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. Links to social care ie: is there a connection of strategies			
	Building Successful Families - April 2018 Claim	Grant certification / account 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.		313	
	Building Successful Families - July 2018 Claim	Grant certification / account 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.		313	

	Building Successful Families - Sept 2018 Claim	Grant certification / account 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.		313	
	Building Successful Families - December 2018 Claim	Grant certification / account 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.		313	
	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.			
	Routine school visits - 1 school	School Visit	Medium	Financial health check of schools in light of the compulsory academisation programme.			

	Routine school visits - 1 school	School Visit	Medium	Financial health check of schools in light of the compulsory academisation programme.			
	Routine school visits - 1 school	School Visit	Medium	Financial health check of schools in light of the compulsory academisation programme.			
	Routine school visits - 1 school		Medium	Financial health check of schools in light of the compulsory academisation programme.			
	Routine school visits - 1 school	School Visit	Medium	Financial health check of schools in light of the compulsory academisation programme.			
	Disclosure and Barring Service (DBS) process in schools	Control risk self assessment	Medium	CRSA exercise to ascertain whether the controls in place around the DBS process in schools is effective			
	IR35 process in schools	Control risk self assessment	Medium	CRSA exercise to ascertain whether the controls in place around the IR35 process in schools is effective			
	Schools Annual Report	Advisory	Low	Report outlining and summarising all the findings and recommendations for the 2016/17 school themed audits.			
	Disabled facilities grant sign off	Grant certification / account sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.			
Chargeable work	Talbot Specialist school - collaborative fund expenditure	Grant certification / account sign off	Statutory	Statutory responsibility - an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.			

Follow-ups	Executor Services	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High.			
	CHC in LD	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High.			
	Looked After Children Fostering	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was Medium-High.			
	SCAS - Payments Team	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was Medium-High.			
	SCAS - Debt Management	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was Medium-High.			
	Independent Sector provision - Home Care	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was Medium-High.			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	AGS	Portfolio RMP	CRR
Resources							
Portfolio-wide	Resource allocation to enable the provision of support and advice during the change processes.	Business Partnering	High	Allocation to be called upon by Resources management on an ad hoc basis			
Human Resources	HR payroll processes *2	RBA	High	To provide assurance to management that the controls in place for elements of the payroll system are adequately controlled and are effectively operated. The elements for review will be determined with management when a current overview audit of the payroll system is complete.		238	
Human Resources	Capability procedures	RBA	High	To provide assurance to management, that the capability procedures are operating effectively in line with the new council policy.		238/45	
Human Resources	Cashiers	RBA	High	To provide assurance to management that the cashiers service is operating efficiently and that overall the service is economic.		161	
Human Resources	Registry office	RBA	High	To provide assurance to management that the registry office service has adequate processes in place to manage income in an efficient and effective manner.			

Finance and commercial Services	Review of the Corporate Discretionary grants processes	RBA	High	To provide assurance to management that the controls surrounding the operation of the discretionary grants processes are consistent and are operating efficiently and effectively.		280/142	
Finance and commercial Services	Commercial Sourcing Desk	RBA	High	To provide assurance to management, that the new commercial sourcing desk is operating efficiently and had adequate control arrangements in place.		230	
Finance and commercial Services	Sign -off of Financial decisions	RBA	High	To provide assurance to management that all Financial decisions are identified and are signed off appropriately.		238	
Finance and commercial Services	Integra Processes	RBA	High	To provide assurance to management that the controls in place within the new finance system are adequate, and are operating effectively.		146	
Finance and commercial Services	BACs arrangements	RBA	High	To provide assurance to management that the controls in place surrounding the operation of BACS processes are adequate, and are operating effectively.		161/134	
Finance and commercial Services	Apprenticeship Levy	RBA	High	To provide assurance to management that the apprentice levy is being operated correctly and to maximise the benefits available to the Council.		146	
Finance and commercial Services	Operation of IR 35 - Off payroll working through an intermediary (contractors)	RBA	High	To provide assurance to management that the management of the IR35 processes are being managed effectively.		146/138	

Policy, Performance and communications	Sign - off of Equality Impact assessment	RBA	High	To provide assurance to management that all legal decision are identified and are signed off appropriately.			ppc8
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.		ppc1	
Policy, Performance and communications	Policies and use of systems for Council operated Social Media Sites	RBA	High	To provide assurance to management, that the social media accounts operated by the Council have been identified and that there are processes in place to ensure that they give a consistent message.			
BCIS	Assurance on IT processes	RBA	High	To provide assurance to management that there is an effective process in place to ensure that all elements of the IT processes have adequate controls assurance arrangements in place.			
BCIS/ Commercial Services	GDPR	RBA	High	To provide assurance that contracts/ third party arrangements are adequate in the context of GDPR.			r352
BCIS	Asset Management	RBA	High	To provide assurance to management that the IT assets of the Council are adequately controlled			
BCIS	Software Licence Management	RBA	High	To provide assurance to management that the Council has an efficient and effective process to manage its requirements for software licences.			

Application reviews	Liquid Logic (Care first replacement)	Application Review	High	To provide assurance to management that the Liquid Logic application is adequately controlled.		c214	
	Liquid Logic (Care first replacement) - Data quality review.	Application Review	High	To provide assurance to management that the data transferred from the care first system to liquid logic has been adequately controlled, and that there are arrangement in place to monitoring and management the data going forward.		c214	
	Academy	Application Review	High	To provide assurance to management that the Academy application is adequately controlled.			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	AGS	Portfolio RMP	CRR
Portfolio wide	Development of Fraud e-learning package	Business Partnering	High	To develop, in conjunction with HR, a new fraud e-learning package.			
Investigations							
Re-active Investigations	Time for investigations	Investigation	High	Undertake investigations and support service managers where there are allegations of potential fraud.	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.	AGS	R158	
Re-active Investigations	Report to Members on the outcome of the fraud Investigation work	Investigation	High	To coordinate the submission of data for the annual protecting the public purse exercise and for reporting this through to Members of the Audit Committee.	AGS	R158	
National Fraud Initiative (NFI)	Fair Processing	Advisory	Statutory	**Legal requirement** - This is to coordinate the Councils data extraction processes for the mandatory NFI process.	AGS	R158	
National Fraud Initiative (NFI)	Data Submission	Advisory	Statutory	**Legal requirement** - This is to coordinate the Councils data extraction processes for the mandatory NFI process.	AGS	R159	
National Fraud Initiative (NFI)	Facilitating Data Match Release	Advisory	Statutory	**Legal requirement** - This is to coordinate the Councils data extraction processes for the mandatory NFI process.	AGS	R160	
National Fraud Initiative (NFI) - Supplementary Work	Student Claims	RBA	High	NFI report HB to Student claims - £75k worth of fraud and error identified in 2016/17 NFI exercise			

National Fraud Initiative (NFI) - Supplementary Work	Council Tax Reduction Scheme	RBA	High	NFI report CTRS to various data sets - in excess of £72k worth of recovery identified in 2016/17 NFI exercise			
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.	AGS	R133 & R135	CR120
Governance Arrangements./ Pro-Active Fraud prevention	Fraud Risks in Commercial Services	Pro-Active Fraud	High	To provide assurance to management that the fraud risks associated with commercial services are identified and adequately controlled.			
Governance Arrangements./ Pro-Active Fraud prevention	Members Interest and member's Allowances	Pro-Active Fraud	High	To provide assurance to management that there are adequate processes in place to ensure that the declaration of member's Interests and any gifts declared are adequate. The payment processes for Member's Allowance are adequate to minimise the risk of fraud.	AGS	R313	
Governance Arrangements./ Pro-Active Fraud prevention	Staff Expenses Claims	Pro-Active Fraud	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.	AGS	R313	

Governance Arrangements./ Pro-Active Fraud prevention	Vetting of Agency Staff and consultants in line with the officers code of conduct.	Pro-Active Fraud	High	To provide assurance to management that there are adequate processes in place to ensure that all agency and consultants have been adequately vetted to minimise the potential of fraud.	AGS	R312	
Pro-active follow up	Appointeeships	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High.			
Pro-active follow up	Revenues and Benefits Contact Centre	Follow up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was High.			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	AGS	CRR	PRR
Main Financial Systems							
	Creditors (P2P) 2017/18	Compliance	High	The system in place for managing and controlling creditors is working effectively and efficiently. Provides assurance to External Audit.			
	Payroll 2017/18	Compliance	High	The system in place for managing and controlling payroll is working effectively and efficiently. Provides assurance to External Audit.			
	Debtors	Compliance	High	The system in place for managing and controlling debtors is working effectively and efficiently. Provides assurance to External Audit.			
	Creditors (P2P)	Compliance	High	The system in place for managing and controlling creditors is working effectively and efficiently. Provides assurance to External Audit.			
	Payroll	Compliance	High	The system in place for managing and controlling payroll is working effectively and efficiently. Provides assurance to External Audit.			
	Council Tax	Compliance	High	The system in place for managing and controlling council tax is working effectively and efficiently. Provides assurance to External Audit.			

	NNDR	Compliance	High	The system in place for managing and controlling NNDR is working effectively and efficiently. Provides assurance to External Audit.			
	Portfolio financial controls - Resources	Compliance	High	Following reviews in other portfolios, that the arrangements for financial controls in Resources are robust and effective. Provides assurance to External Audit.			
	Rent income controls	Compliance	High	Assurance that the process and controls in place for the receipt and accounting for rent income due to the Council are are robust			

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

First Call List

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Reason for inclusion on First Call
Place					
Housing Services	Homemaker Team controls	RBA	Medium	To provide assurance on the processes and procedures in place for the team. This will include the disposal of stock/furniture.	Assessed as medium risk.
Housing Services	HRA - governance and decision making	RBA	High	To provide assurance on the governance and decision making processes in place for the HRA boards.	this is being considered as part of the Place Change Programme, timing is therefore an issue so the audit will be deferred until 19/20.
Culture and Environment	Monitoring arrangements of Sheffield International Venues Ltd (SIV) and Places for	RBA	Medium	To provide assurance that monitoring arrangements for both contracts/performance are robust and effective.	Assessed as medium risk.
People					
Commissioning Inclusion & Learning	Better Care Fund (BCF)	RBA	High	A joint piece of audit work delivered with the Clinical Commissioning Groups (CCG) auditors. Audit scope has yet to be determined.	Work undertaken late in 2017/18 established that there is significant strategic change in this area which needs to be defined and embedded. Defer work for 18/19, as agreed with CCG auditors.
Children and Families	Early years - early support and childrens centres funding	RBA	Medium	To provide assurance that robust funding for early support is in place, following the changes to funding streams in 2016/17.	Assessed as medium risk.
Resources					

Legal Services	Directors Assurance mapping	RBA	High	To provide assurance to management that the process for Directors Assurance Mapping processes are operating effectively.	Advice and guidance was provided to Legal Services and Risk and Insurance throughout 17/18 as a process for assurance mapping was developed. This is due to be rolled out in 18/19 and so will be reviewed for effectiveness in 19/20.
Finance and commercial Services	Treasury Management	RBA	Medium	To provide assurance to management that the controls in place for the treasury management are adequate and are operated effectively.	Elements of the Treasury Management function were reviewed as part of a Combined Authority audit in 16/17. Deferred until 19/20.

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