

**Overall Summary By Portfolio and Audit Type
2019/20**

Appendix 1

	Corporate*	Place	People	Resources**	Investigations	MFS	Total Days
Compliance Audits	20		10			96	126
Risk Based Audit		171	329	394	38		932
Business Partnering		25	37	56		10	128
School Control Risk Self Assessment			9				9
Application Reviews				60			60
Follow Up Audits		2	2	2			6
Project Management Reviews							0
Advisory					35		35
Investigations					115		115
Pro-active Fraud Reviews					90		90
Grant certification/account sign-off		14	13				27
Total Days	20	212	400	512	278	106	1528
No of audits	2	9	18	25	8	6	68
No of follow-up reviews		1	1	1			3
Grant certification/account sign-off		7	5				12
School visits/reports			3				3
Productive Outputs***	2	17	27	26	8	6	86

exc reactive

High Priority		8	18	23	8	6	63
Medium Priority	2	2	4	3			9
Low Priority							0
Statutory		7	5				12
Total Outputs	2	17	27	26	8	6	86

* 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
Corporate							
	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			
	Place Change Programme	RBA	High	To provide assurance that the programme is being robustly managed as part of the SCC 2020 initiative. Consideration will be given to the Place Hub.			
City Growth							
	Lower Don Valley (LDV) Business Improvement District - Year 5 Levy	Grant certification / account sign off	Statutory	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.		479	
	Moor Market charges sign off	Grant certification / account sign off	Statutory	To provide assurance that the service charge has been calculated methodically and all costs included are legitimate and eligible for the Moor Market.			
	Crystal Peaks market charges sign off	Grant certification / account sign off	Statutory	To provide assurance that the service charge has been calculated methodically and all costs included are legitimate and eligible for the Crystal Peaks Market.			
	Local Authority Bus Subsidy Grant (BSOG)	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 30.9.19.			
Transport, facilities, repairs & maintenance Service	HRM - Subcontractors	RBA	High	Assurance that the controls in place for the recruitment and management of subcontractors within the housing repairs service are sound.		645	

	Transport - Automation of Processes	RBA	Medium	A review of processes that are being automated as part of the Big Change system that is being introduced		604	
	Early Measures Air Quality - 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. Grant to support early measures activity on air quality.			
	National Productivity investment fund- 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. Grant to support road improvements in specific areas of Sheffield.			
Major Projects	Air Quality Strategy	RBA	High	To provide assurance that the SCC strategy to improve air quality is robust, co-ordinated and well-planned.			
	City Centre Regeneration Strategy	RBA	High	To provide assurance that the overarching strategy for the re-development of key city areas is being managed robustly. The scope will cover effective and clear links to other projects and partners.		368, 369 621	
	Joint Air Quality Unit Capital 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.			
Housing and Neighbourhood Services	Act of Registration	RBA	High	To provide assurance that the information requested by the service for registration for a council house is robust, timely and compliant with GDPR.		588	
	Homeless Reduction Act	RBA	High	Following the introduction of the Homeless Reduction Act, assurance to be provided on whether the service has met the requirements and the impact on the service		578	
	Housing Repairs - income and debt collection	RBA	High	Assurance that the service has robust and timely controls in place for income collection and debt collection.			

	Housing integration - housing repairs team	RBA	High	Assurance that the service has robust controls in place for its day to day operation following the insourcing of the repairs team.		540	
Follow-ups							
	SLAs in Housing	Follow up	Medium	Progress made and updated position against original recommendations made and actions agreed by management. Original audit opinion was Limited Assurance.			

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.		4, 206, 14, 270	
	Adult Social Care Recovery Plan	RBA	High	To provide assurance on the effectiveness of the Adults Recovery Plan.			
	Children Social Care Recovery Plan	RBA	High	To provide assurance on the effectiveness of the Childrens Recovery Plan.			
	Risk Management.	RBA	High	To provide assurance on the effectiveness of the Risk Management process, ensuring it is embedded and working well in all service areas.			
	ContrOCC - overpayments	RBA	High	A review following on from the audit assessment of double payments made in September/October 2018. To provide assurance that adequate controls are in place to help prevent duplicate payments in the future.			
Children and Families and Care and Support	Continuing Health Care - all ages	RBA	High	A joint piece of audit work delivered with the Clinical Commissioning Groups (CCG) auditors. Assurance that CHC controls are effective with regard to the provision of care to adults/children between health and the Council. Noted CHC - Adults audit was delivered and reported January 2019 so this element of the review will be a follow up of the reported recommendations.			3

Business Strategy	Income and Payments Process Review - Fairer Charging.	RBA	High	To assess the income and payments processes across the Portfolio and linkage to Fairer Charging.		11, 14, 271	
	Financial Aspects of Liquid Logic	RBA	High	To assess the robustness and effectiveness of the Financial Aspect of Liquid Logic across both Children and Adult Services.		222	
	Due Diligence - regarding service changes in relation to Learn Sheffield	RBA	High	To assess the impact to various services in relation to changes regarding Learn Sheffield.		225	
Care and Support	Care package assessments review process.	RBA	High	A review of the controls and process in place for the review and assessment of care packages. The review will encompass Locality Teams and Future Options ensuring robust arrangements are in place and consistency of approach across teams.		5	
	Demand Forecasting - Adult Social Care (ASC)	RBA	High	To provide assurance that the Portfolio has effective processes in place to predict, track, cost and monitor demand to help inform business planning and budget setting decisions.			
	Commissioning - Enhanced Supported Living.	RBA	High	To provide assurance on the contract monitoring and controls in place. Including an assessment of costs and effectiveness of the new Framework in order to provide positive outcomes and sustainable quality at best value.			
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.			
	Early Year's Review.	RBA	High	Following on from the Best Start Strategy this audit will review the new provision that has been established and provided assurance on the controls in place and their robustness.			
	Building Successful Families - Payment by Results (PbR)	Grant certification / account sign off	statutory	Verification and validation checks on a 5% representative sample of the MAST cases.			

	Special Schools - Attendance Recording	RBA	High	To provide assurance that Special Schools are operating a robust and well controlled attendance recording system.			
	Special Educational Needs and Disabilities (SEND).	RBA	High	To assess the progress made in relation to the action plan following the Ofsted visit and report.		206	19
Children & Families	Department for Education Social Impact Bond - Project Apollo	Grant certification / account sign off	Statutory	Verification and validation checks on a 10% sample of participants to support the claim for each outcome.			
	Multi-Agency Support Teams (MAST)	RBA	High	A review of this early help services and an assessment of the training and consultancy provided across the city.		254	
	Direct Payments	RBA	High	To provide assurance that only legitimate and authorised payments are being processed in line with documented procedures.			
	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.			
Schools	School Financial Values Standards (SFVS)	Compliance	Medium	Schools that do not complete the SFVS return for 2018/19 will be issued a letter from Internal Audit notifying them that they will be included on all the School Themed reviewed for 2019/20 due to concerns about their internal controls and processes. In an addition an audit visit may also be undertaken.			
Schools	Income Collection and Banking	Control risk self assessment	Medium	CRSA exercise to ascertain whether the controls in place around Income Collection and Banking is effective.			
Schools	CCTV's in schools	Control risk self assessment	Medium	CRSA exercise to ascertain whether the controls in place around CCTV's in schools is effective.			

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.			
Chargeable work	Dobcroft Infant 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.			
Library and Community Services	General Data Protection Regulation (GDPR) and Information Sharing	RBA	High	To provide assurance to management that arrangements are adequate in the context of GDPR and Information Sharing across the whole service area.		204	
Follow-ups	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			
	Life Changes Fund - Social Impact Bond	RBA	High	To provide assurance that the governance arrangements for all parties involved in the Social Impact Bond are robust and adequate.			
HR and Customer Services	Capability Procedures	RBA	High	To provide assurance to management that the procedures for managing staff capability are being effectively operated		R365	
HR and Customer Services	PDR and 1to1 quality assurance process.	RBA	High	To provide assurance to management that the PDR and 1 to 1 processes operated by management are being undertaken and are of an adequate quality.		R361/R365	
HR and Customer Services	I Trent - BACS processes review	RBA	High	To provide assurance to management that the proposed processes for the new Itrent payroll system's BACS have adequate controls in place.		R134	
HR and Customer Services	I Trent- Review of data transfer and validation	RBA	High	To provide assurance to management that the transfer of data from the old payroll system to the new system is adequately managed and that the data can be reconciled		R376	
HR and Customer Services	Registry Office	Follow - up	Medium	Progress made and updated position against the original recommendations made and actions agreed by management. Original audit opinion was limited assurance.			

HR and Customer Services	I Trent - systems process review (post implementation).	RBA	High	To review the new Itrent system in operation to ensure that data is accurately processed, payments are made in a controlled way and that key data and legislative requirements are being complied with.		R365	
Finance and Commercial Services	Treasury Management	RBA	High	To provide assurance to management, that the Treasury management systems of the Council are operated in a controlled manner.			
Finance and Commercial Services	Analytical analysis of direct payments to clients	Business Partnering	High	To review the payments made to clients and to report to management on the outcome. This is to allow a focus on any potential duplications and overall package values.			
Finance and Commercial Services	Review of the operation of the Debtors Enforcement Team	RBA	High	To provide assurance to management that the Council's enforcement team is operating effectively and is self-financing.			
Finance and Commercial Services	Capital Programme	RBA	High	To provide assurance to management that the Council's Capital programme is being managed effectively			
Finance and Commercial Services	Early Payment Discount.	RBA	High	To provide assurance to management and that there are adequate processes in place to monitor and manage the early payment discount process and to ensure that the proposed benefits are being realised.		R353	
Finance and Commercial Services	Sourcing Desk	RBA	Medium	To provide assurance to management that the Council new sourcing desk has adequate control arrangements in place and is operating effectively.			
Legal and Governance	Directors Assurance Mapping (Level 2)	RBA	High	To provide assurance on the outcome of the trialling of level 2 assurance for Directors Assurance Mapping, prior to the roll out to level one next year.			

Legal and Governance	Review of the processes for new Lord Mayors Charity	Business Partnering	Medium	To provide assurance to management that the process being used for the governance of the new lords mayors charity are robust.			
Policy Performance and Communications	Performance Management	RBA	High	To provide assurance to management that the Council Performance management arrangements are reporting efficiently and that the data supplied can be fully validated.		R372	
Policy Performance and Communications	Policies and use of systems for Council operated Social Media Sites.	RBA	Medium	To provide assurance to management that the Council 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	Records Management Strategy	RBA	High	To provide assurance to management that the Council has in place an adequate strategy for the management of records.		R352	
BCIS	GDPR - Compliance in contracts	RBA	High	To provide assurance to management that the contracting arrangements of the Council in relation to third parties use of data is operated in accordance with the requirements of the GDPR.		R352	
BCIS	GDPR - Reporting and investigation of security incidents	RBA	High	To provide assurance to management that the Council has adequate processes in place to allow for data security incidents to be notified, recorded , investigated and reported, in line with the requirements of the GDPR and Council policies.		R352	
BCIS	IT - Assurance Mapping	RBA	High	To provide assurance that the new arrangements for the provision of IT services has adequate assurance mapping in place.		R352	

BCIS	The management of system Audit logs (set up, usage and clearing) on the OHMS system	RBA	High	To provide assurance to management that there is adequate and secure recording and reporting of transactions within the application and that this data is used and deleted appropriately.		R352	
BCIS	The management of system Audit logs (set up, usage and clearing) on the Liquid Logic System	RBA	High	To provide assurance to management that there is adequate and secure recording and reporting of transactions within the application and that this data is used and deleted appropriately.		R352	
BCIS	Process for setting up new users and deactivating leavers.	RBA	High	To provide assurance to management that the process for the setting up of new starters and removing leavers from the Council's IT system is adequate and operating effectively.		R352	
BCIS	I Trent (Payroll)	Application Review	High	To provide assurance to management that the ITrent payroll application is adequately controlled.			
BCIS	Liquid Logic	Application Review	High	To provide assurance to management that the Liquid Logic application is adequately controlled.			
BCIS	Lagan (CRM) (Customer Services)	Application Review	High	To provide assurance to management that the Lagan (CRM) application is adequately controlled.			
BCIS	Academy (Housing Benefits System)	Application Review	High	To provide assurance to management that the Academy (Housing Benefits) application is adequately controlled.			

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	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.	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)	Facilitating the Data Matching process	Advisory	Statutory	Legal requirement - This is to coordinate the Councils response to the Cabinet Office in relation to the NFI data matching exercise. To undertake some of the matches in house and to attest to the adequacy of the responses across the Council. To review and report on potential governance issues identified by the process.	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.	AGS	R133 & R135	CR120

Housing Benefit	Housing benefit insourcing	RBA	High	The service has been identified for insourcing from Capita. This review is to provide assurance that the Council support the insourcing department and that the proposed control arrangements being developed are adequate to ensure that they are in place to control and monitor expenditure of housing benefit in line with the required regulations. this review will look at the operational management arrangements proposed, rather than the current contract managing arrangements.	AGS	R133 & R135	CR120
Governance Arrangements./ Pro-Active Fraud prevention	Parking Services	Pro-Active Fraud	High	To provide assurance to management that the fraud risks associated with Parking Services are adequately set and monitored.	AGS	R313	
Governance Arrangements./ Pro-Active Fraud prevention	Use of Council Vehicles in social care	Pro-Active Fraud	High	To provide assurance to management that there are adequate processes in place to ensure that the use of Council vehicles within social services are adequately managed and monitored, and that fraud prevention risk have been adequately considered.	AGS	R313	
Governance Arrangements./ Pro-Active Fraud prevention	Taxi Contracts	Pro-Active Fraud	High	To provide assurance to management that there are adequate processes in place to ensure that there are adequate fraud prevention measures in place for the letting and management of the Taxi contracts.	AGS	R313	
Governance Arrangements./ Pro-Active Fraud prevention	Council Building Security Arrangements (Townhall)	Pro-Active Fraud	High	To provide assurance to management that the security arrangements for the Town hall are adequate and effectively managed.	AGS	R314	

Governance Arrangements./ Pro-Active Fraud prevention	Core Council Building Security Arrangements (Moorfoot)	Pro-Active Fraud	High	To provide assurance to management that the security arrangements for Moorfoot are adequate and effectively managed.	AGS	R315	
Governance Arrangements./ Pro-Active Fraud prevention	Core Council Building Security Arrangements (Howden House)	Pro-Active Fraud	High	To provide assurance to management that the security arrangements for the Howden House are adequate and effectively managed.	AGS	R316	

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	AGS	CRR	PRR
Main Financial Systems							
	Data Analysis	Business Partnering	High	Research into data analytical tools and ability to extract data for each Main Financial System. Including research into data fields for interrogation, review and comparison.			
	Debtors	Compliance	High	The system in place for managing and controlling debtors is working effectively and efficiently.			
	Creditors (P2P)	Compliance	High	The system in place for managing and controlling creditors is working effectively and efficiently.			
	Payroll	Compliance	High	The system in place for managing and controlling payroll is working effectively and efficiently.			
	Council Tax	Compliance	High	The system in place for managing and controlling council tax is working effectively and efficiently.			
	Business Rates	Compliance	High	The system in place for managing and controlling Business Rates is working effectively and efficiently.			
	Portfolio financial controls - Place	Compliance	High	Following reviews in other portfolios, that the arrangements for financial controls in Resources are robust and effective.			

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
- Business Rates
- 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					
Culture and Environment	Monitoring arrangements of Sheffield International Venues Ltd (SIV) and Places for People	RBA	Medium	To provide assurance that monitoring arrangements for both contracts/performance are robust and effective.	Assessed as medium risk.
Housing & Neighbourhood Services	Housing Investment Fund (HIF) Strategy	RBA	High	A review of the HIF strategy and plans in place, providing assurance that the deliverables are being managed.	Decision on award of grant funding not due until May 2019, so too early to review at this stage. Consider again at mid-year.
Housing & Neighbourhood Services	Housing plus project - locality working	RBA	Medium	To provide assurance in tandem with PIR that the locality working controls for the project are working in practise and outcomes are being achieved.	Assessed as medium risk.
	HRM - Purchasing cards	RBA	Medium	Assurance that the service, insourced from Kier Service has robust controls in place for the use of purchasing cards when carrying out housing repairs.	Assessed as medium risk.
Transport, facilities, repairs & maintenance Service	HRM - Stores audit	RBA	High	To provide assurance on the controls in place for the Housing repairs Stores.	Resourcing issue
Transport, Facilities, Repairs & Maintenance	Howden PFI - FM services review	RBA	Medium	To review the end to end processes of the FM services being delivered as part of the Howden PFI, to establish if savings can be achieved by delivering in house.	Assessed as medium risk.
People					
	New Funding Formula	RBA	Medium	To assess the impact of the introduction of local fair funding formula arrangements.	Assessed as medium risk.

	Fieldwork Services - Use of Cash for Payment Request Forms (PRFs) and Service Amendment Forms (SAFs)	RBA	Medium	To assess the levels of cash payments made from Howden House ensuring legitimate and authorised payments are made.	Assessed as medium risk.
	Children's Homes Introduction of HUBS. Safeguarding HUBS	RBA	Medium	To provide assurance that the introduction of HUBS has been effectively planned, controlled and delivered.	Assessed as medium risk.
	Boards Governance and Decision making process.	RBA	Medium	To provide assurance on the effectiveness of the Board structure, governance arrangements and decision making process.	Assessed as medium risk.
	Adult Placements in Learning Disabilities.	RBA	Medium	Assurance on the system in place for the placements of adults with Learning Disabilities.	Assessed as medium risk.
	Better Care Fund (BCF)	RBA	Medium	To provide assurance that the controls in place for the Better Care Fund are robust.	Assessed as medium risk.
	Short Term Intervention Team (STIT) - entry to scheme.	RBA	Medium	Assurance that the controls in place for client assignment and access to STIT are robust.	Assessed as medium risk.
	Short Term Intervention Team (STIT) - leaving the scheme.	RBA	Medium	Assurance that the controls in place for client 'sign off' from STIT are robust.	Assessed as medium risk.
Resources					

Governance Arrangements/Pro-Active Fraud prevention	Management of furnished properties	Pro-Active Fraud	High	To provide assurance to management that there are adequate anti fraud processes in place to ensure the procurement, management and disposal of goods for the Councils furnished housing stock is adequately controlled and that fraud risks have been adequately considered.	6 pro-active reviews are included in the plan already.
Governance Arrangements/Pro-Active Fraud prevention	City Centre Ambassadors	Pro-Active Fraud	High	To provide assurance to management that fraud risk and safety risk have been adequately considered in the frontline roles of the Councils city Ambassadors.	6 pro-active reviews are included in the plan already.

Summary	no of audits	High	Medium
Place	6	2	4
People	6		6
Resources	2	2	
Total	14	4	10