

**Overall Summary By Directorate and Audit Type
2023/24**

	Corporate*	City Futures	N'hood Services	Children	Adults	Public Health & Integrated Commissioning	Strategic Support Services	Investigations	MFS	Total Days
Compliance Audits	0	0	0	8	0	0	0	0	49	57
Risk Based Audit	38	76	133	195	144	25	197	125	0	933
Business Partnering	5	27	38	30	49	0	137	44	0	330
VFM	0	0	0	0	0	0	45	0	0	45
School Control Risk Self Assessment	0	0	0	10	0	0	0	0	0	10
School Visits	0	0	0	40	0	0	0	0	0	40
Application Reviews	0	0	0	0	0	0	15	0	0	15
Follow Up Audits	0	0	0	5	0	0	0	0	5	10
Investigations	0	0	0	0	0	0	0	120	0	120
Pro-active Fraud Reviews	0	0	0	0	0	0	0	0	0	0
Grant certification / account sign off	20	9	32	34	14	0	23	0	0	132
Total Days	63	112	203	322	207	25	417	289	54	1692
No of audits	2	3	7	10	6	1	16	8	4	57
No of Business Partner reviews	1	2	4	2	2	0	9	0	0	20
No of follow-up reviews	0	0	0	0	0	0	0	0	1	1
Grant certification/account sign-off	1	2	11	11	2	0	2	0	0	29
School visits/reports	0	0	0	7	0	0	0		0	7
Productive Outputs**	4	7	22	30	10	1	27	8	5	114

exc reactive

High Priority	2	5	11	21	8	1	25	6	5	84
Medium Priority	1	0	0	0	0	0	0	0	0	1
Statutory	1	2	11	9	2	0	2	2	0	29
Total Outputs	4	7	22	30	10	1	27	8	5	114

exc reactive

* Cross cutting reviews covering multiple Directorates

** excludes Business Partnering general resource

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio Risk Mgt Plan	Corporate Risk Register
Corporate	Grants	Grant certification / account sign off	Statutory	A contingency pot to be used during 23/24 when grants are identified. To provide an audit opinion on the grant usage and assurance that the grant terms and conditions have been complied with.		Yes
Corporate	Race Equality Commission Report - follow up of agreed actions	Business Partnering	High	To provide assurance that the agreed recommendations are progressing and a lead is assigned and co-ordinating full and prompt compliance.		
Corporate	Organisational Culture	RBA	High	To explore officers understanding with various aspects of governance and internal control and what they understand their role to be in relation to these. To include values, beliefs and assumptions about how people should behave and interact; how decisions should be made and how work activities should be carried out.		
Corporate	External Traded Services charging	RBA	Medium	A review of the processes used across the Council for all Traded Services to provide assurance on consistency.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
City Futures						
Cross Directorate	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.		
Cross Directorate	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.		
Cross Directorate	Grants - Contingency allocation	Grant certification / account sign off	Statutory	Contingency for grant sign offs required by service areas.		
Investment, Climate Change and Planning	Member engagement on the Transport Strategy	RBA	High	A review on the Transport Strategy and involvement/communication with Members.		
	Climate Oversight Board - governance and processes	RBA	High	To provide assurance on the operation, governance and processes of the Board.		181/ 182
	Capital projects commissioning (Transport)	RBA	High	A review the commissioning of capital projects for the transport schemes, including the relationship and interaction with delivery.		
	Safer Roads Grant 31/6572	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.		

Regeneration and Delivery	Regeneration Boards - governance	RBA	High	A review of the governance arrangements for the Regeneration Boards.		
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Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Neighbourhood Services						
Cross Directorate	Business Partnering - Gas and Fire Regulation review, including quality assurance for the service	Business Partnering	High	Provide a quality assurance check on the work already done by the service in preparation for the review.	801	
Cross Directorate	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.		
Cross Directorate	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.		
Cross Directorate	Grants - Contingency allocation	Grant certification / account sign off	Statutory	Contingency for grant sign offs required by service areas.		
	Moor Market charges sign off 22/23	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 22/23	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 30.9.23.		
Street scene and Regulation	Local Transport Partnership - grant sign off (31/3693)	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.		
	Pest Control	RBA	High	Provide assurance that the controls in place for the service are robust. This will include income generation and health and safety arrangements.	887	
	Biodiversity Grant - 31/6499	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 Services	Rough Sleeping - Drug and Alcohol Treatment 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.		
	Rough Sleepers Initiative Grant 2022-25	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.		
	Home Upgrade 2 - Grant - sign off (31/5947)	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.		

	Homeless Prevention 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.		
	Better Repairs Board - Reporting	RBA	High	To provide assurance on the robustness of repairs reporting to the Board.	2209/895	
	Consistency of the repairs process	RBA	High	A review of the repairs process used across the Directorate, to ensure that all controls are robust and the processes are effective.	2209/895	
Direct Services	Condition Surveys (buildings)	RBA	High	A review of the condition surveys process to ensure that all controls are robust and the processes are effective.		152
Parks, Leisure and Libraries	Independent inquiry - Street Tree dispute action plan and lessons learnt	Business Partnering	High	To review the action plan following the Independent Tree inquiry and ascertain progress, allocated named officers responsibilities and timeframe.		
	Procurement of business contracts in Parks	RBA	High	To provide assurance that procurement of business contracts in the Councils parks is sound and effective.		
Customer Services	Complaints and compliments process	RBA	High	To provide assurance to management that the customer complaints and compliments processes are being adequately controlled.		
Community Services	Family Hub	Grant certification / account sign off	Statutory	Assurance that the Family Hubs and Start for Life Grant is spent in accordance with the approved delivery plan.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Children's Services						
Cross Directorate	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.		
Cross Directorate	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.		
Cross Directorate	Grants - Contingency allocation	Grant certification / account sign off	Statutory	Provision for any unknown grants that require auditing. May be due to change in requirements of grant funder or no notification from service for new grants.		
Cross Directorate	Service Governance	RBA	High	Overall service review of business governance and approach to ensuring quality service delivery.	254	172
Cross Directorate - Including Community Services	School and Social Work Transport Services	RBA	High	Assurance of effective policies, assessments, routes and demand planning.	Place 2194	
Education and Skills	Holiday Activity and Food Grant	Grant certification / account sign off	Statutory	Internal Audit assurance of grant claim and compliance to terms and conditions.		
Education and Skills	Basic Needs Allocation (BNA)	Grant certification / account sign off	Statutory	To provide assurance of this capital grant for school place provision.		
Education and Skills	Higher Basic Needs Allocation – School Places special	Grant certification / account sign off	Statutory	To provide assurance of this capital grant for provision of school places to meet additional/higher need pupils.		
Education and Skills	Condition Funding	Grant certification / account sign off	Statutory	To provide assurance of this capital grant to improve the condition of school buildings.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Education and Skills	Virtual Heads	Grant certification / account sign off	Statutory	To provide assurance of this grant to improve educational outcomes for children with a social worker.		
Education and Skills	Special Educational Needs and Disability (SEND) Tribunals	RBA	High	A review of the tribunal process which is financially costly and impacts on child and families.	19	10
Education and Skills	Elective Home Care Education	RBA	High	Review of effectiveness of the service and support to families.	228	
Education and Skills	Dedicated Schools Grant	RBA	High	Assurance of the effectiveness of governance arrangements, including legacy arrangements and financial risks.	22	132
Education and Skills and involving Community Services	Not in Education, Employment or Training - NEETS	RBA	High	To review the effectiveness of the policy and procedure to support and reduce numbers of NEETS. Responsibility lies with the Children's Services Leadership Team but service is delivered within Community Services.		
Schools	Dobcroft School	Grant certification / account sign off	High	This school receives a collaborative fund grant from DfE who require an internal audit assurance.		
Schools	Talbot School	Grant certification / account sign off	High	This school receives a collaborative fund grant from DfE who require an internal audit assurance.		
Schools	Sheffield Inclusion Centre	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	Statutory	To co-ordinate the return and complete the annual return to the DfE. Schools that do not complete the SFVS return for 2022/23 may be selected for an audit visit.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Schools	Schools Risk Management Framework and template update	Business Partnering	High	To review and update the Schools Risk Management Framework and template then upload to SchoolPoint.		
Schools	Individual Schools	School Visit	High	Selection of approx. 5 schools for individual audit to give overall assurance on Schools management.		
Schools	Seven Hills School	Follow up	High	Follow up audit to establish progress against agreed recommendations. Original limited assurance opinion report.		
Schools	Risk Management arrangements and register	CSRA	High	CRSA exercise to ascertain whether the controls in place around risk management are effective.		
Children and Families	Children's Home	Follow up	High	Follow up audit to establish progress against agreed recommendations. Original limited assurance opinion report.		
Children and Families	Special Guardianship orders	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.		
Children and Families	Building Successful Families (Payment by Results)	Grant certification / account sign off	High	Verification and validation checks on a 5% representative sample of the MAST cases.		
Children and Families	Regional Adoption Agency	RBA	High	To review the effectiveness of the new arrangement and provide assurance that VFM is still effective compared to the previous operational model. To be done in conjunction with other 4 authorities.	244	
Children and Families	Youth Justice	RBA	High	Assurance against the National Standards.		
Children and Families	Family Time	RBA	High	Review of service following insourcing and large increase in spend.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Children and Families	Section 17 Payments	RBA	High	Review of payments made under section 17 of the Children's Act 1989, and which incorporates the Household Support Fund provision. Assurance that policies and practice are effective.	290	

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Adult, Wellbeing and Care Service						
Cross Directorate	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.		
Cross Directorate	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.		
Cross Directorate	Grants - Contingency allocation	Grant certification / account sign off	Statutory	Provision for any unknown grants that require auditing. May be due to change in requirements of grant funder or no notification from service for new grants.		
Cross Directorate	Hospital Discharges into Social Care	RBA	High	To assess the effectiveness of the process and monitoring and trajectory towards achieving Adult Social Care Outcomes Framework discharge measures. Will include effectiveness of Short Term Intervention Team role and cost/contribution implications with NHS.	367/2242	155/178
Cross Directorate	Care Quality Commission (CQC) Assurance	Business Partnering	High	Assurance that adequate planning and preparation in all areas of CQC Assessment.	2268	184
Cross Directorate	Director of Adult Social Services (DASS) Compliance	RBA	High	Assurance that the statutory role of DASS Officer is compliant with legal requirements.	338	178
Cross Directorate	Continuing Health Care (CHC)	RBA	High	Assurance that CHC process and engagement with Clinical Commissioning Groups (CCG) is effective and has comparable outcomes to other authorities.	306	155
Cross Directorate	Transitions	RBA	High	Review of process across Children's and Adults to ensure legal compliance and adherence to Care Quality Commission guidance.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Living and Ageing Well	Disability Facilities 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.		
Living and Ageing Well	Prevention, Wellbeing & Independence	RBA	High	To determine if we are improving lives and outcomes of people and intervening early to promote wellbeing and independence.	P202	
Adult Commissioning	Effective contracts management in Adult Social Care (ASC)	RBA	High	Review of effective management of ASC contracts including stability of providers. Focus on best practice and benchmarking.	369 352 1817	162 175

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Public Health and Integrated Commissioning						
	Integrated Commissioning	RBA	High	To provide assurance to management, that the processes in place of integrated commissioning are operating effective.		

	Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	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.	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.	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 and Standards Committee.	R158	
	Re-active Investigations	Interim review and update of the Fraud prevention policies	Investigation	High	The Council has a number of policies concerning the prevention, detection and management of potential fraud issues. These were fully updated in June 2022. This is a smaller review to ensure that the current policies remain relevant and up to date.	R158	
	National Fraud Initiative (NFI)	Data responses	Business Partnering	Statutory	Legal requirement - The responses to the data matching are received in January 2023. This will be to allocate the matches to services, to facilitate user and to provide appropriate training. The testing will take place in 2023/24.	R147	
	National Fraud Initiative (NFI)	Single Person Discount (SPD)	Business Partnering	Statutory	Legal requirement - This is to facilitate the annual process for the submission of data and review of Single Person Discount discounts on Council Tax.	R148	

	Proactive Fraud Review	Process review of the payment methods used by the Council to make payments	RBA - emphasis on fraud	High	To provide assurance to management that there are adequate arrangements in place within the processes for the different payment methods used by the Council to adequately mitigate the risk of fraud.		
	Proactive Fraud Review	Housing Tenancy Fraud	RBA - emphasis on fraud	High	To provide assurance to management that the processes for dealing with Housing Tenancy Fraud are appropriate and are operating effectively to prevent the risk of fraud.		
	Proactive Fraud Review	Clean Air Zone - Charges/ Exemptions	RBA - emphasis on fraud	High	To provide assurance to management that the processes for administering the charges for the clean air zone are adequate to mitigate the risk of fraud. This review will similarly examine the processes for giving exemptions.		
	Proactive Fraud Review	To review the implications for the closure of the Council Cash Office.	RBA - emphasis on fraud	High	The Council is closing the cash office as part of its savings reviews. This review will provide management with assurance that the resultant changes lead to best value, and also adequately control to help prevent the risk of fraud.		
	VFM - RBA	To review the different payment methods used by the Council.	VFM/ RBA	High	The Council has a number of different methods to make payments. This review will provide assurance to management that the methods are used in the appropriate circumstances, and that they deliver the appropriate levels of VFM.		

	VFM - RBA	To review the Energy Management unit of the Council	VFM/ RBA	High	To provide assurance to management that the Energy Management Unit ensure the Council receives best value from its energy management provision and also it reports accurate and timely information to management for them to make appropriate decisions.		
	Resources- Housing Benefit	Housing benefit review	RBA	High	To provide assurance to management that the arrangement for the management of the Housing Benefits system are being undertaken effectively.	R133 & R135	CR120

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Portfolio RMP	CRR
Strategic Support Services						
Cross Directorate	Business Partnering	Business Partnering	High	Allocation to be called upon by management on an ad-hoc basis.		
Cross Directorate	Financial Design Assurance Group (FDAG)	Business Partnering	High	To provide support to management in the development of systems and allied control frameworks to ensure that they comply with financial standards and best practice.		
Cross Directorate	Grants - Contingency allocation	Grant certification / account sign off	Statutory	Provision for any unknown grants that require auditing. May be due to change in requirements of grant funder or no notification from service for new grants.		
Cross Directorate	Financial Standards and Policies Group	Business Partnering	High	To provide support to management in the development of Financial policies and Standards systems to ensure that they comply with best practice.		
Cross Directorate	Development of key performance indicators (KPI's) and best practice	Business Partnering	High	In conjunction with other Core Cities to develop KPIs and Best Practice to drive through the development of the Internal Audit Service.		
Legal Services	Corporate Assurance/ Annual Governance Statement (AGS) processes	RBA	High	To provide assurance to management that the processes for Directors assurance reporting which ultimately culminates in the AGS is operating effectively. This will ensure that the process includes input from all key stakeholders.	R146	
Legal Services	To sign off the accounts of the Lord Mayors Charity	Grant certification / account sign off	Statutory	To sign of the accounts of the Lords Mayors Charity in line with the charity commission regulations.		

Legal Services	Governance review	Business Partnering	High	To include the self assessment check presented to the Audit and Standards Committee.		
Legal Services	General Data Protection (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.	352	
Legal Services/ Finance and Commercial Services	Data Security and Protection (DSP) Toolkit	RBA	High	To provide assurance to management, that the Council is compliant with the DSP toolkit requirements.	R290	
Finance and Commercial Services	Payment Card Industry (PCI) Monitoring arrangements	Business Partnering	High	To provide assurance to management that the ongoing monitoring arrangements for PCI compliance are operating effectively.		
Finance and Commercial Services	Spending and budgeting controls in repairs and maintenance service	RBA	High	To review the process in place for the management of the financial processes in repairs and maintenance are adequate and to provide assurance to management that they are operating effectively.		
Finance and Commercial Services	Budget Monitoring and Reporting	RBA	High	To provide assurance to management that the processes in place for monthly budgeting arrangements are consistent and operating effectively.		
Human Resources	Recruitment processes	RBA	High	To provide assurance to management that the processes in place for the recruitment of new staff are adequate and are operating effectively.		

Human Resources	Personnel Development Reviews (PDR's)	RBA	High	To provide assurance to management that the processes in place for the production, coordination and monitoring of PDR's will support the desired objectives of the Council.		
Human Resources	Human Resource policy development	Business Partnering	High	To support the HR service by providing input and challenge to their ongoing development and review of HR policies.		
BCIS	Performance Management and reporting of Third Party suppliers	RBA	High	To provide assurance to management that the performance of third party suppliers is being managed and reported effectively.		
BCIS	Capita 1	Application review	High	To provide assurance to management on the controls in place for Capita 1 Application.		
BCIS	Housing system - Data Transfer	RBA	High	To review the processes for the transfer of data from the current to the new housing system to ensure compliance with GDPR and to ensure accuracy.		
BCIS	Housing System - Access Security arrangements	RBA	High	To review the security access arrangement for the new housing system to ensure that it is controlled and allows for workflow in line with GDPR.		
BCIS	New Housing Management system	Business Partnering	High	To maintain contact and provide support and advice for the implementation of the new housing system.		
BCIS	Physical Asset management (including leavers)	RBA	High	To provide assurance to management, that the physical IT assets of the Council (Inc. Laptops) are adequately controlled and recovered from leavers in a timely manner.		

BCIS	Monitoring of activity and reporting on key systems	Business Partnering	High	To engage with relevant services to review the systems for monitoring across and activity on key systems and to develop consistency in approach.		
Policy, Performance and Communications	Performance Management reporting	RBA	High	To provide assurance to management that the processes for obtaining and reporting on performance is effective.		
Policy, Performance and Communications	Service Planning	RBA	High	To provide assurance to management that there is an adequate process in place to ensure that all service have adequate service plans in place and that there is a golden thread that links these through the organisation.		
	Economic Recovery Fund (ERF) Grant	RBA	High	To provide assurance to management, that there are adequate controls in place for the allocation and monitoring of the Economic Recovery Funding.		
	Project management	RBA	High	To provide assurance to management, that the overall controls in place for the management of projects within the Council are adequate and are operating effectively.		

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed Assurance to be obtained	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.		
	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.		
	Business Rates	Follow up	High	The system in place for managing and controlling Business Rates is working effectively and efficiently. Provides assurance to External Audit.		

First Call List

Area	Audit Title	Audit Type	IA Assessed Risk	Proposed assurance to be obtained	Reason for inclusion on First Call
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City Futures

Regeneration and Delivery	Regeneration Service	RBA	Medium	A Regeneration Service 'healthcheck' review to ensure controls are working effectively.	Regeneration Board review to take place - will provide some initial assurance.
Investment, Climate Change and Planning	Planning Service	RBA	Medium	A Planning Service 'healthcheck' review to ensure controls are working effectively e.g. billing, financial management, customer interface and benchmarking.	Medium Assessed risk.

Strategic Support Services

Legal Service	New Committee Structure Review process	Business Partnering	Medium	To provide assurance to management that the new Committee structure arrangements are operating effectively.	Work already undertaken at a corporate level
Finance and Commercial Services	Contract Waivers	RBA	High	To provide assurance to management, that the processes for determining contract waivers is operating effectively.	There has been work done in this area.
Finance and Commercial Services	Capital Programme	RBA	High	To provide assurance to management, that the capital programme arrangement for the Council are being operated effectively.	The arrangements are transferring and will need time to bed in.
Finance and Commercial Services	Grants Governance process	RBA	High	A review of the governance process in place for the approval, usage and sign off of grants. Grant funding has become more common in recent years and this audit will provide assurance as to the robustness of the process.	Work done in this area previously.

Finance and Commercial Services	Insurance Service Review	RBA	Medium	To provide assurance to management, that the Councils insurance arrangement are adequate and are operating in an efficient and effective manner.	Work is underway in this area by the Insurance Companies.
Policy, Performance and Communications.	Communications strategy	RBA	Medium	To provide assurance to management that the communications strategy is operating effectively.	This is a new service arrangement and has only been classed as medium.