Area of Assurance Coverage	Priority	count	Assurance from audit coverage and planned days					ed days	Potential scope or area of assurance coverage	
	Level (if risk assessed)		Other 3rd Line Assurance	2nd Line Assurance Role	Opinion Assurance	Advice/ Consultancy Assurance	Counter- Fraud Assurance	Certification Assurance	rotential scope of alea of assurance coverage	
Audit Risk Assessment - Assurance Requirements for Term 2									Rationale for Assurance Requirement	
Governance Framework										
Continuous Audit Assurance	н	1	-	20					Core process based : continued reporting to Statutory Officers of routine assurance that core processes are operating as intended, or to identify areas for management/audit attention.	
Action Tracking	н	1	-		25				<i>Follow-up work</i> : six monthly review of the implementation of management actions agreed from previous audits	
Counter-Fraud			-							
Pro-active Counter Fraud - Continuation of pro-active counter fraud activity and International Fraud Week	н	1					8		Counter fraud : Continuation of pro-active counter fraud activity in accordance with the fraud action plan, including preparation and dissemination of materials for International Fraud Week and drafting of counter fraud progress report.	
Pro-active Counter Fraud – <i>Review of Matches</i> 2022-24	н	1	-				4		Counter fraud : Review and report on the completion of recommended matches by the key contacts within departments for Cabinet Office.	
Counter Fraud Alerts - network dissemination & review of training naterials	н	1					3		Counter fraud : Review and dissemination of fraud alerts from national counter-fraud agencies.	
Counter Fraud case reviews	н	1	-				1		Counter fraud : Regular liaison to address concerns of misuse and financial abuse involving service users	
ertification										
Platt Lane Playing Fields and Beeston Youth & Community Centre	н	1	-					6	Certification - Audit certificate for the annual accounts	
Bus Operators Grant	н	1	-					6	Certification - Audit certificate for use of the grant funds	
Assurance										
Cabinet and Scrutiny Compliance	н	1			6				Intelligence based: Completion of the review of compliance with the new governance arrangement under the Cabinet and Scrutiny model to provide assurance and inform the AGS.	
CT Risk Plan - Network Management & Security (to be confirmed)	н	1			10				ICT Risk Based: Continuation of ICT audit coverage from the IT Audit Needs Assessment. Latest plan includes a review of ICT Networks which is to be confirmed.	
Blue Badge and Concessionary Travel Fraud	н	0			5				Fraud Risk Assessment based - Commence a pro-active piece of work with the Travel & Transport team to respond to the threat of Blue Badge and Concessionary Travel Fraud as part of the Fraud Action Plan.	
Duplicate Payments	н	0			3				Fraud Risk Assessment based - Commence a pro-active piece of work with BSC to develop additional in-house options to identify duplicate payments using Audit Software as identified in the Fraud Action Plan.	
Consultants Engagements - retrospective waivers	н	1			5				Intelligence based: Completion of a review in line with s151 for the use of consultants and the volume of retrospective waivers - following on from the indicators identified by the continuous audit assurance work.	
Procurement - Contract Management Framework	н	1			6				Intelligence based: Completion of a review of compliance with the operation of the contract management system used across council to effectively manage contracts.	
Procurement to Pay	н	1			6				Core process based: Completion of a review of the controls in relation to the processing of payments from initiation to payment using data analytical techniques.	
Sub-totals			-	20	66	0	16	12		
Planning, reporting, client management										
Governance & Ethics Committee		0				16			Core Activity : Preparation of reports in accordance with the Governance and Ethics Committee annual work plan and attendance at meetings.	
Client management		0				20			Core Activity: Planning and termly progress reports to Corporate Leadership Team.	
Advice		0				10			Core Activity : Advice to client on financial and other controls, on request. Includes potential input to the review of member travel expenses which is in the Governance & Ethics Committee's forward plan.	

APPENDIX 2
routine assurance that management/audit
nagement actions agreed
accordance with the
rials for International
ended matches by the key
tional counter-fraud
d financial abuse
the new governance surance and inform the
Audit Needs Assessment. rmed.
e of work with the Travel & ssionary Travel Fraud as
e of work with BSC to using Audit Software as
he use of consultants and ors identified by the
e operation of the anage contracts.
elation to the processing of es.
ernance and Ethics
Leadership Team.
request. Includes the Governance & Ethics

Area of Assurance Coverage	Priority	Job		Assura	ance from a	udit coverage	e and plann	ed days	Potential scope or area of assurance coverage
	Level (if risk assessed)	count	Other 3rd Line Assurance	2nd Line Assurance Role	Opinion Assurance	Advice/ Consultancy Assurance	Counter- Fraud Assurance	Certification Assurance	
Grand Totals				20	66	46	16	12	
		13		160			10	12	
Forward Plan for assurance in subsequent Terms									
Performance Management	н								Core process based : Review arrangements in place for the routine reporting of performance information across the council. The need to review arrangements, generation of KPI's, data quality and reporting was highlighted in the external auditor's annual report.
Ethical Culture	н								Core process based: it is a requirement of the Public Sector Internal Audit Standards that we evaluate the organisation's ethical framework. Our previous review reported in 2019 (report 2018-55). This next review will examine how the ethical framework is understood and applied, including with reference to the Nottinghamshire Way approach adopted by the Council.
Accounts Receivable (Invoicing and Debtors)	н		-						Core process based : Review arrangements for the effective management and recovery of accounts receivable to support the MTFS. Review arrangements for income recognition and invoicing at a departmental level to ensure completeness.
Health & Safety	н		-						Core process based : To identify and assess the coverage of assurances from other sources that are available on Health & Safety, for subsequent inclusion in our Continous Assurance monitoring and reporting.
ICT Risk Plan - Key System Security	н		-						ICT Risk Based: Audit to be identified from the current IT Audit Needs Assessment. This currently includes security and administration controls over a key systems e.g. BMS
s106 agreements - sufficiency of contributions	н		-						Intelligence based: Review of the sufficiency of developer contributions obtained under s106 agreements, to enable the proposed infrastructure to be provided
Payroll - Data Analytics	н								Intelligence based: Undertake a review of payroll controls for starters, leavers, payments, allowances using data analytical techniques.
Budget Setting & MTFS	н								Intelligence based: Undertake a review of robustness and consistency of budget setting processes and assumptions.
Asset Management	н								Intelligence based: Undertake a review as part of smarter working - the management of assets and the realisation of capital receipts.
PFI - arrangements for the exit	н								Intelligence based: Arrangements in place for the completion, exit and hand back of arrangements under PFI schemes
Thematic Review of Schools Finances - NAO Sustainability	н								Intelligence based: Undertake a review of processes within schools based on risks emerging from the NAO guidance and sustainability.
Social Care - Future Needs & Impact	н								Intelligence based: Undertake a review of intelligence and data analytics used to form a view of future needs with comparison of practices nationally within Adults and Children's.
Use of Agency Staffing	н								Intelligence based: Undertake a review of the use of agency staffing contracts across the Council and especially in high use areas.