Area of Assurance Coverage	Priority Level (if risk assessed)	Job count	Other 3rd Line Assurance	Assurance from audit coverage and planned days					Potential scope or area of assurance coverage
				2nd Line Assurance Role	Opinion Assurance	Advice/ Consultancy Assurance	Counter-Fraud Assurance	Certification Assurance	
Audit Risk Assessment - Assurance Requirements for Term 3									**Rationale for Assurance Requirement**
Governance Framework									
Continuous Audit Assurance	H	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	H	1			25				*Follow-up work :* six monthly review of the implementation of management actions agreed from previous audits
Assurance Mapping	H	1		10					*Core process based* : Completion of the annual assurance mapping exercise to capture assurance from across the Council to inform the Annual Governance Statement
Head of Internal Audit Annual Report	H	1			5				*Core process based:* The Head of Internal Audit's Annual Report for 2023/24 including an overall opinion on the Council's arrangements for Governance, Risk Management and Control.
Annual Governance Statement	H	1		5					*Core process based* : Co-ordinate evidence gathering and draft the Annual Governance Statement for 2023/24
Counter-Fraud									
Pro-active Counter Fraud - Continuation of pro-active counter fraud activity and 6-monthly counter fraud progress report	H	1					10		*Counter fraud* : Pro-active counter fraud activity in accordance with the fraud action plan, including the annual fraud report.
Pro-active Counter Fraud – *Review of Matches 2022-24*	H	1					4		*Counter fraud* : Review and report on the completion of recommended matches by the key contacts within departments, for the Cabinet Office's National Fraud Initiative (NFI).
Counter Fraud Alerts - network dissemination & review of training materials	H	1					3		*Counter fraud* : Review and dissemination of fraud alerts from national counter-fraud agencies.
Counter Fraud case reviews	H	1					1		*Counter fraud* : Regular liaison to address concerns including misuse and financial abuse involving service users
Certification									
Trading Standards	H	1						15	*Certification:* Required by the National Trading Standards Board, to certify use of grants for the Regional Investigation Team and operations. Usually 3 grants.
Multiply Grant	H	1						10	*Certification:* Required by the Department for Education, to certify use of grant to improve numeracy skills of adults.
Holiday Activities & Food Programme	H	1						5	*Certification:* Required by the Department for Education, to certify use of grant to provide activities and food during school holidays, for children eligible for free school meals.
Assurance									
Governance - Cabinet and Scrutiny Model	H	0			10				*Core process based:* Commencement of a review of compliance with the new governance arrangement under the Cabinet and Scrutiny model, to provide assurance and inform the AGS. Delayed by request for an earlier audit of Members Travel Claims.
Performance Management	H	1			7				*Core process based* : Completion of a review of arrangements for the routine reporting of performance information across the council. The need to review arrangements, including the data quality of KPI's, was highlighted in the external auditor's annual report.
Accounts Receivable (Invoicing and Debtors)	H	0			5				*Core process based* : Commencement of a review of arrangements for income recognition and invoicing at a departmental level to ensure completeness, and the effective management and recovery of debts, to support the MTFS. Review Delayed due to Senior Auditor leaving in January.
Health & Safety	H	0			7				*Core process based* : Following a discussion at CLT, to commence a review to identify and assess the coverage of existing assurances and indicators that are available on Health & Safety, for subsequent inclusion in our Continuous Assurance monitoring and reporting.
Direct Payments to Family Member Carers	H	0			5				*Intelligence based:* Requested by the chair of the G&E Committee. Commencement of a review to give assurance regarding Direct Payments to Carers who are family members, following recent adverse publicity regarding abuse of position and complaints to the ombudsman.

Area of Assurance Coverage	Priority Level (if risk assessed)	Job count	Other 3rd Line Assurance	2nd Line Assurance Role	Opinion Assurance	Advice/ Consultancy Assurance	Counter-Fraud Assurance	Certification Assurance	Potential scope or area of assurance coverage
				Assurance from audit coverage and planned days					
Procurement - Contract Management Framework	H	0			5				*Intelligence based:* Commencement of a review of compliance with the contract management system used across council to effectively manage contracts. Delayed due to Senior Auditor leaving in January.
Residential Services - Financial Procedures	H	1			7				*Intelligence based:* Completion of a wider review of financial procedures in Residential Services, following a recent more focused review of payroll errors in the Short Breaks service.
Asset Management - Recording of Property assets	H	0			7				*Intelligence based:* Commencement of a review of the completeness and accuracy of properties recorded (on the P2 system etc) for asset management, insurance and financial accounting purposes, following a recently identified omission
ICT Audit from the ICT Risk Plan	H	1			10				*ICT Risk Based:* Audit to be identified from the current ICT Audit Needs Assessment, which has been refreshed for 2024-26.
Sub-totals				35	93	0	18	30	
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.
Sub-totals				0	0	46	0	0	
Grand Totals				**35**	**93**	**46**	**18**	**30**	
		15		**222**					
Forward Plan for assurance in subsequent Terms									
Corporate Budgeting & MTFS	H								*Core Process based:* Undertake a review focussed on the Medium Term Financial Strategy (MTFS), budget pressures, and the contribution made to savings from the Transformation Programme.
Asset Management - Building & Office Rationalisation	H								*Core Process based:* Undertake a review of the Building and Office Rationalisation Programme, in response to hybrid and smarter working - including the management of assets and the realisation of capital receipts.
Payroll	H								*Core process based:* A review of corporate Payroll controls including for starters, leavers, payments, allowances, using data analytical techniques where appropriate.
Information Governance	H								*Core process based :* Review of the arrangements for managing information governance risks, including Data Protection
Workforce planning & employee recruitment	H								*Core process based :* a review of progress on the Authorised Staffing and Establishment Workforce Review (ASEWR) which began in August 2022
Ethical Culture	H								*Risk 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.
s106 agreements - sufficiency of contributions	H								*Intelligence based:* A review of the sufficiency of developer contributions obtained under s106 agreements, to enable the proposed infrastructure to be provided
Use of Agency Staffing	H								*Intelligence based:* Undertake a review of the use of agency staffing contracts across the Council and especially in high use areas.
PFI - arrangements for the exit	H								*Intelligence based:* Arrangements in place for the completion, exit and hand back of arrangements under PFI schemes
Thematic Review of Schools Finances - NAO Sustainability	H								*Intelligence based:* Undertake a review of processes within schools based on risks emerging from the NAO guidance and sustainability.
Social Care - Future Needs & Impact	H								*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.