Area of Assurance Coverage	Priority Level	Job count	Assurance from audit coverage and planned days					ned days	Potential scope or area of assurance coverage
	(if risk		Other 3rd Line Assurance	2nd Line	Opinion	Advice/	Counter-	Certification work	
	assessed)			Assurance Role	Assurance	Consultancy	Fraud		
Audit Risk Assessment - Assurance Requirements for Term 2									Rationale for Assurance Requirement
Assurance work									
Continuous audit assurance	Н	1		25					Core process based : continued development of routine assurance that core processes are operating as intended, or to identify areas for management attention.
Action Tracking	Н	1			25				Follow-up work : six monthly review of the implementation of management actions agreed from previous audits
Covid19 - Phase 3 Review	Н	1			15				Intelligence based: to review the continuing effectiveness of the Council's response and emerging recovery plans, to assess alignment with the national roadmap
Transformation, change and service improvement	Н				15				Intelligence based: contingencyof days to engage with the corporate, transformation and change programmes, and with departmental service development approaches - to provide timely assurance on their implications for governance, risk management and control
Alternative Service Delivery Models (ASDM) Financial Viability & Sustainability	Н				20				Intelligence based: follow-on from the review in Term 1 to carry out a deeper review where gaps in assurance were identified around the financial viability and sustainability of some of the Council's commercial interests. To incorporate learning from the Public Interest Report at Liverpool City Council.
ICT Risk Assessment Review	Н	1			8				Core process based : External advice to produce a revised ICT risk assessment to provide assurance on current coverage and identify emerging risk areas (working with the Head of ICT)
ICT Patching and Change Management	Н				15				Core process based: to review whether robust corporate systems are operating effectively
Cyber security	Н		х						Core process based: external assurance to be provided through Public Services Network (PSN) and Cyber Essentials accreditation
Local Government Pension Scheme (LGPS) - Investments Audit	Н	1			15				Core process based : Audit of LGPS investments as Nottinghamshire's contribution to the int council partnership for internal audts of the LGPS
Clayfields Secure Unit	Н	1			15				Intelligence based: To review the commercial operation of the unit
Regional Adoption Agency	Н				15				Intelligence based: To review the commercial operation of the agency
Vulnerable Adults - mental health capacity	Н	1			12				Intelligence based: Scoping in progress, likely to focus on capacity in mental health services
Adults Workforce Planning	Н				15				Intelligence based: Review plans and initiatives around workforce resilience, to address the reduction in staffing numbers and review the use of agency contract workers
CIPFA - Financial Management Code	Н	1			10				Intelligence based: Arrangement in place for compliance with the new CIPFA code
Pensions Administration	Н	1			15				Core process based: Completing work commenced in Term 1 to ensure robust corporate systems are operating effectively for the administration of the pension fund Intelligence based: Completing work agreed in Term 1 to assess whether the incidence and
Post-Brexit	н	1			15				impact of potential issues arising from Brexit are being risk managed effectively
Children's & Families expenditure review	Н					10			Intelligence based: To support the Member Working Group that is reviewing key expenditure in the department, in the light of a forecast overspend of £6m in the current year
Countar fraud	-11								
Counter-fraud Counter Fraud - Annual Report	Н	1					5		Counter fraud : Identify areas for subsequent counter fraud activity as a result of the Fighting Fraud & Corruption Locally assessment and completion of the Counter Fraud Annual Report.
Pro-active counter-fraud – NFI 2018-20 - Review of Matches and 2020- 21 submissions		1					5		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		1					1		Counter fraud: Review and dissemination of fraud alerts from national counter-fraud agencies
Adult Care Financial Services - Counter Fraud Case Reviews - financial rregularities		1					1		Counter fraud : Regular liaison to address concerns of misuse of direct payments, and other possible financial abuse involving service users
Certification work									
External Certification - Platt Lane Playing Fields and Beeston Youth & Community Centre		2						5	Certification work: Complete claims and returns in relation to the two organisations
Bus Operators Grant		1						5	Certification work: Complete the grants work in relation to services provided by bus operato
Sub-totals		17		25	210	10	12	10	

Area of Assurance Coverage	Priority Level (if risk assessed)	Job count	Other 3rd Line Assurance	Assura	ance from a	udit coverage	and planr	ned days	Potential scope or area of assurance coverage
				2nd Line Assurance Role	Opinion Assurance	Advice/ Consultancy	Counter- Fraud	Certification work	
Planning, reporting, client management									
Governance & Ethics Committee		0				10			Preparation of reports in accordance with the Governance and Ethics Committee annual work plan and attendance at meetings
Client management		0				20			Planning and termly progress reports to Corporate Leadership Team
Advice		0				15			Advice to client on financial and other controls, on request
Sub-totals				0	0	45	0	0	
Grand Totals		17		25	210	55	12	10	
Statia Totals				312	210	00	12	10	
Forward Plan for assurance in subsequent Terms									
Property Compliance	Н								Intelligence based: Changed arrangements for assurance via Arc Partmership, plus potential for deeper review of vacant property
Culture	Н								Core process based: follow-on from previous review of procedures, guidance and protocols - potentially to link in with other 3rd line assurance
Workforce Strategy	Н								Core process based: planning for and meeting the future requirements for workforce skills and capacity
Payroll	Н								Core process based: Periodic deeper-dive review into targeted aspects of the payroll service
Climate change	Н								Intelligence based: Assurance in relation to the Council's planning, monitoring and reporting arrangements to progress its stated objectives with regard to the climate agenda
Thematic Review of Schools Finances	Н								Intelligence based: liaising with the Schools Finance Team to identify trends in findings fromtheir routine audits that are worthy of a themed review
Cloud Services	Н								Intelligence based: Review of arrangements for the delivery of Cloud Services compared to guidance from the National Audit Office
Private Finance Initiative	Н								Intelligence based: Arrangements in place for the completion, exit and hand back of arrangements currently under PFI schemes