| 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 1** | | | | | | | | | **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. |
| Annual Governance Statement | H | 1 | | 5 | | | | | *Core process based* : Co-ordinate evidence gathering for the Annual Governance Statement and to draft the statement for 22/23 |
| **Counter-Fraud** | | | | | | | | | |
| Counter Fraud - Pro- Active Counter Fraud - Progress Report | H | 1 | | | | | 10 | | *Counter fraud* : Continuation of the counter fraud activity and report on progress with the implementation of actions and activity through the annual report and proactive engagement. |
| Pro-active counter-fraud – *NFI 2020-22 - Review of Matches and 2022-24 submissions* | H | 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 materials | H | 1 | | | | | 3 | | *Counter fraud* : Review and dissemination of fraud alerts from national counter-fraud agencies. Review and update the Counter Fraud Training Material for dissemination across the Council to support International Fraud Week. |
| ACFS - Counter Fraud Case Reviews - financial irregularities | H | 1 | | | | | 1 | | *Counter fraud* : Regular liaison to address concerns of misuse of direct payments, and other possible financial abuse involving service users |
| **Certification** | | | | | | | | | |
| Trading Standards Grants | H | 1 | | | | | | 12 | *Certification -* Audit certificates for use of NTSB grant funding for Regional Investigation Team and operations covering three grants and multiple claims. |
| Household Support Grants | H | 1 | | | | | | 3 | *Certification -* Audit certificate for use of the Household Support Grant expenditure |
| Homes for Ukraine Funds | H | 1 | | | | | | 3 | *Certification -* Audit certificate for use of the Homes for Ukraine Funds |
| | | | | | | | | | |
| Property Sales | H | 0 | | | 5 | | | | *Intelligence based* : Completion of the review of changes to procedures recommended within the previous audit to provide assurance over the operation of new controls. |
| Cabinet and Scrutiny Compliance | H | 0 | | | 5 | | | | *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. |
| ICT Risk Plan - ICT Critical Systems Resilience | H | 1 | | | 10 | | | | *ICT Risk Based:* Undertake a review of ICT critical systems to ensure functional resilience based on the current ICT risk assessment. |
| Consultants Engagements - retrospective waivers | H | 0 | | | 4 | | | | *Intelligence based:* Commencement of a review in line with S151 for the use of consultants and the volume of retrospective waivers - following on from the indictors identified by the continuous audit assurance work |
| Procurement - Contract Management Framework | H | 0 | | | 4 | | | | *Intelligence based:* Commencement of a review of compliance with the operation of the contract management system used across council to effectively manage contracts. |
| Property Compliance | h | 1 | | | 8 | | | | *Intelligence based:* Continuation of work commenced for Vacant Property Management. Implementation of the revised property compliance processes following hybrid working and County Hall monitoring arrangements. |
| Use of Financial Waivers | H | 0 | | | 5 | | | | *Intelligence based:* Completion of the review of the use and application of waivers following reports from procurement and alerts in relation to financial control from the continuous audit reporting. |
| Procurement to Pay | H | 0 | | | 5 | | | | *Core process based:* Completion of the controls in relation to the process of payments from initiation to payment using data analytical techniques. |
| Sub-totals | | | | 35 | 71 | 0 | 18 | 18 | |

| 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 | |
| **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** | **71** | **46** | **18** | **18** | |
| | | **13** | | **188** | | | | | |
| | | | | | | | | | |
| **Forward Plan for assurance in subsequent Terms** | | | | | | | | | |
| PFI - arrangements for the exit | H | | | | | | | | *Intelligence based*: Arrangements in place for the completion, exit and hand back of arrangements under PFI schemes. |
| Culture | H | | | | | | | | *Core process based*: follow-on from previous review of procedures, guidance and protocols - potentially to link in with other 3rd line assurance. |
| 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. |
| Contract Management | H | | | | | | | | *Intelligence based*: Undertake a review of newly implemented processes to drive and support the VFM Agenda. |
| Budget Setting & MTFS | H | | | | | | | | *Intelligence based*: Undertake a review of robustness and consistency of budget setting processes and assumptions. |
| 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. |
| Asset Management | H | | | | | | | | *Intelligence based*: Undertake a review as part of smarter working the management of assets and the realisation of capital receipts. |
| ICT Networks | H | | | | | | | | *ICT Risk Based*: Undertake a review of the processes for establishing and the robustness of networks WAN/LAN. |
| 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. |
| Regeneration Relationships | H | | | | | | | | *Intelligence based*: Undertake a review of relationships with developers and economic developments at a Local and national Level. |