

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		25					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.
Assurance Mapping	H	1		30					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
Transformation and Change programme	H	0			10				Intelligence based : contingency of 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
Counter-Fraud									
Counter Fraud - Pro- Active Counter Fraud - Progress Report	H	1					5		Counter fraud : Continuation of the counter fraud activity and report on progress with the implementation of actions and activity through the progress report.
Pro-active counter-fraud – NFI 2020-22 - Review of Matches and 2022-24 submissions	H	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 & 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
Assurance									
Adults - Ombudsman Complaints	H	1			5				Intelligence based : Continue with the review of the approach to communications and application on lessons learnt from cases and outcomes from Ombudsman reporting.
Property Sales	H	1			15				Intelligence based : Review of changes to procedures recommended within the previous audit to provide assurance over the operation of new controls.
Cabinet and Scrutiny Compliance	H	1			15				Intelligence based : Undertake a review of compliance with the new governance arrangement under the Cabinet and Scrutiny model to provide assurance and inform the AGS.
ICT Risk Plan - Asset Controls	H	1			10				ICT Risk Based : Undertake a review of asset control especially in relation to mobile devices and remote working environments based on the current ICT risk assessment.
Use of Financial Waivers	H	1			12				Intelligence based : Undertake a 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	1			15				Core process based : Review of controls in relation to the process of payments from initiation to payment using data analytical techniques.
Value for Money - Expenditure Reviews (Adults Day Services)	H	0			8				Intelligence based : National financial pressures and changing external audit focus bring a renewed importance to ensure that Value for Money (VFM) is obtained across the Council through expenditure reviews.
Sub-totals				60	90	0	14	0	
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		13		60	90	46	14	0	
				210					

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Forward Plan for assurance in subsequent Terms									
PFI - arrangements for the exit	H								<i>Intelligence based:</i> Arrangements in place for the completion, exit and hand back of arrangements under PFI schemes
Culture	H								<i>Core process based:</i> 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								<i>Intelligence based:</i> Undertake a review of processes within schools based on risks emerging from the NAO guidance and sustainability.
Contract Management	H								<i>Intelligence based:</i> Undertake a review of newly implemented processes to drive and support the VFM Agenda.
Budget Setting & MTFS	H								<i>Intelligence based:</i> Undertake a review of robustness and consistency of budget setting processes and assumptions.
Social Care - Future Needs & Impact	H								<i>Intelligence based:</i> 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								<i>Intelligence based:</i> Undertake a review as part of smarter working the management of assets and the realisation of capital receipts.
ICT Networks	H								<i>ICT Risk Based:</i> Undertake a review of the processes for establishing and the robustness of networks WAN/LAN.
Use of Agency Staffing	H								<i>Intelligence based:</i> Undertake a review of the use of agency staffing contracts across the Council and especially in high use areas.
Regeneration Relationships	H								<i>Intelligence based:</i> Undertake a review of relationships with developers and economic developments at a Local and national Level.