

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 2				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
Counter-Fraud									
Pro-active Counter Fraud - Continuation of pro-active counter fraud activity and International Fraud Week	H	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 2022-24</i>	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.
Counter Fraud case reviews	H	1					1		Counter fraud : Regular liaison to address concerns of misuse and financial abuse involving service users
Certification									
Platt Lane Playing Fields and Beeston Youth & Community Centre	H	1						6	Certification - Audit certificate for the annual accounts
Bus Operators Grant	H	1						6	Certification - Audit certificate for use of the grant funds
Assurance									
Cabinet and Scrutiny Compliance	H	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.
ICT Risk Plan - Network Management & Security (to be confirmed)	H	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	H	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	H	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	H	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	H	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	H	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.
Sub-totals				0	0	46	0	0	

