

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.
Continuous Audit Assurance - development	H	0		5					Core process based : expansion of our Continuous Assurance indicators, in particular to include indicators of fraud and error
Assurance Mapping	H	1		30					Core process based : Completion of the annual assurance mapping exercise to capture assurance form across the Council to inform the Annual Governance Statement
Governance Update	H	1		5					Core process based : To provide an update on progress against the Annual Governance Statement action plan for 2022/23
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 : Continuation of pro-active counter fraud activity in accordance with the fraud action plan, including drafting of 6-monthly 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
Assurance									
Governance - Cabinet and Scrutiny Model	H	1			15				Core process based : Completion of a review of compliance with the new governance arrangement under the Cabinet and Scrutiny model to provide assurance and inform the AGS.
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.
Performance Management	H	0			15				Core process based : Commence a review of arrangements in place for the routine reporting of performance information across the council. The need to review arrangements, generation of KPI's, data quality and reporting was highlighted in the external auditor's annual report.
Accounts Receivable (Invoicing and Debtors)	H	0			15				Core process based : Commence a review of arrangements for the effective management and recovery of accounts receivable to support the MTFS. Review arrangements for income recognition and invoicing at a departmental level to ensure completeness.
Health & Safety	H	0			15				Core process based : Following a discussion at CLT, commence a review to identify and assess the coverage of assurances and indicators from other sources that are available on Health & Safety, for subsequent inclusion in our Continuous Assurance monitoring and reporting.
Consultants Engagements - retrospective waivers	H	1			6				Intelligence based : Completion of a review in line with s151 for the use of consultants and the volume of retrospective waivers
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.
Members Travel Claims	H	1			15				Intelligence based : Following a request from the Governance and Ethics Committee in relation to a report received regarding Members Travel Claims in September 2023
Residential Services - Financial Procedures	H	0			15				Intelligence based : Following a recent focused review of payroll errors in the Short Breaks service, this is to commence a wider review of financial procedures in Residential Services.

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Asset Management - Recording of Property assets	H	0			15				Intelligence based: Following a recently identified omission, 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
ICT Risk Plan - Key System Security	H	1			10				ICT Risk Based: Audit to be identified from the current IT Audit Needs Assessment. This currently includes security and administration controls over a key system e.g. BMS. The scope will take into account where BMS is in its procurement lifecycle.
ICT Audit Needs Assessment	H	1			5				ICT Risk Based: Renew the ICT Audit Needs Assessment, to identify future ICT audit needs, following the expiry of the current Needs Assessment
Blue Badge and Concessionary Travel Fraud	H	1			5				Fraud Risk Assessment based - Complete 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	1			5				Fraud Risk Assessment based - Complete 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.
Sub-totals				65	148	0	18	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		17		65	148	46	18	0	
				277					
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: Commence 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.

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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.