

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		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.
Action Tracking	H	1			30				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.
Cabinet/Scrutiny Governance Framework	H	1				10			Advice/Consultancy : Provide advice and insight to the revised Council Cabinet and Scrutiny arrangements and supporting governance framework for its operation.
Annual Governance Statement	H	1		5					Core process based : Co-ordinate evidence gathering for the Annual Governance Statement and to draft the statement for 21/22
Transformation and Change programme	H	0			15				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 - Annual Report & Plan	H	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	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
Certification									
Household Support Grant Certification	H	1						5	Certification - Audit certificate for use of the new Household Support Grant expenditure
Trading Standards Grants	H	1						15	Certification - Audit certificates for use of NTSB grant funding for Regional Investigation Team and operations covering three grants and multiple claims.
Assurance									
ICT Access Management	H	0			10				ICT Risk Based : Undertake a review access controls assurance especially in relation to new structures and home working
Cloud Services - NAO Guidance	H	1			5				Intelligence based : Continue to completion the review of arrangements for the delivery of Cloud Services compared to guidance from the NAO
Cyber Security	H	1			10				Core process based : continue the review of processes in place to provide assurance through Public Services Network (PSN) and Cyber Essentials accreditation
Adults - Ombudsman Complaints	H	0			6				Intelligence based : Review of the approach to communications and application on lessons learnt from cases and outcomes from Ombudsman reporting.
Adults Workforce Planning	H	1			10				Intelligence based : Completion of Term 2 activity to review plans and initiatives around workforce resilience, to address the reduction in staffing numbers and review the use of agency contract workers
Climate Change	H	1				15			Intelligence based : Advisory input to the Council's planning, monitoring and reporting arrangements to progress its stated objectives with regard to the climate agenda through initial monitoring of the framework established with reference to NAO guidance and subsequent deeper dive activities within subsequent Terms.
Property Compliance (Vacant Property follow Ups)	H	1			10				Intelligence based : Complete the review of newly implemented arrangements for assurance via Arc Partnership, plus potential for deeper review of vacant property
Direct Payments - Use and Control of Provider Payments	H	1			10				Intelligence based : Continue to completion the review of controls in place for the management and control of direct payments building on intelligence from counter fraud activities to ensure internal controls are effective.

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Pensions - Non LGPS Investments	H	1			10				<i>Core process based</i> : Finalise the review of Pension Fund investments that are not managed through the LGPS Central Ltd following completion of the Partner audit review.
Workforce Strategy	H	0			15				<i>Core process based</i> : Provide assurance that objectives and plans for meeting the future requirements for workforce skills and capacity are progressing in line with project delivery aims.
Value for Money - Expenditure Reviews (Adults Day Services)	H	1			25				<i>Intelligence based</i> : 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				40	156	25	14	20	
Planning, reporting, client management									
Governance & Ethics Committee		0				10			<i>Core Activity</i> : Preparation of reports in accordance with the Governance and Ethics Committee annual work plan and attendance at meetings.
Client management		0				20			<i>Core Activity</i> : Planning and termly progress reports to Corporate Leadership Team.
Advice		0				15			<i>Core Activity</i> : Advice to client on financial and other controls, on request.
Sub-totals				0	0	45	0	0	
Grand Totals		19		40	156	70	14	20	
				300					
Forward Plan for assurance in subsequent Terms									
Property Sales	H								<i>Intelligence based</i> : Review of changes to procedures recommended within the previous audit to provide assurance over the operation of new controls.
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 Mangement	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 Asset Controls	H								<i>ICT Risk Based</i> : Undertake a review of asset control especially in relation to mobile devices and remote working environments.
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 Financial Waivers	H								<i>Intelligence based</i> : Undertake a review of the use and application of waivers following reports from Nottingham City Council Internal Audit.
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.