

Directorate	Area of Review	Rationale for Inclusion
Governance		
Corporate	Annual Governance Statement 2021/22	Statutorily Required. Annual governance review and Statement preparation.
Corporate	Performance Management	Core Governance System for monitoring and reporting progress towards key priority delivery.
Corporate	Partnerships - Tracking of Outcomes	Delivery of priorities via partnerships is key to corporate strategy delivery model.
Corporate	Organisation Culture and Ethics	Impact on culture and values of new ways of working and budget impacts.
Resources	Group Company Governance - Embedded Assurance	Area of change and high profile.
Resources	Information Governance Board - Embedded Assurance	Advisory role in relation key corporate risks around information governance.
G&R	Climate Change - Embedded Assurance	Key strategic priority/climate emergency response.
G&R	Client Team re Companies	Corporate Risk 40. Changes in governance arrangements. No recent audit coverage.
People	Schools Assurance Programme	Material spend. Assurance over financial management and governance in schools.
People	Schools SFVS	Statutorily Required. Key area of assurance for Council and DfE over school funding.
People	Integrated Care Management System	Area of change in key delivery area.
Risk Management		
Corporate	Annual Review of Risk Management	Required by Internal Audit Risk Based Planning Process.
Resources	IT Resilience	Corporate Risk (CRR 26) and previous audit history.
Resources	IT Infrastructure	Changing area and essential infrastructure.
Resources	Cyber Security	Corporate risk (CRR 7) and previous audit history.
Resources	Legacy Systems B/F	Corporate Risk (CRR 25) and previous audit history.
Resources	Cloud Resilience B/F	Core mitigation to IT Resilience risk. New arrangements in place following ITTP not yet audited.
G&R	Homelessness/Temporary Accommodation	Corporate risk (CRR 37) and previous audit history.
G&R	Affordable Housing Delivery	High level risk in Corporate Risk Register (CRR 32) and key strategic priority.
G&R	Flood Risk Management	Corporate Risk (BCCC1).
People	Domiciliary Care	Emerging risk as more people receive care/support at home
People	Children's Safeguarding	High level risk in Corporate Risk Register (CRR9), key strategic priority and client request.
People	SEND	Corporate risk (CRR36) and previous Audit/Annual Governance Statement history.
People	Transition from Children in Care to Adults	Potential service risk requested for review by client.
People	Placement sufficiency for Children in Care	High level service risk.
People	Domestic Violence	Emerging risk during and post pandemic.
Internal Control		
Financial Control		
Corporate	Savings Delivery	Emerging risk given financial and budget situation.
Corporate	Grant and Other Certifications	Required by grant conditions.
Corporate	Financial Management Code Compliance	Best practice standards of financial management effective for 2022/23.
Resources	NNDR Collection	Material financial system - periodic audit review.
Resources	Covid Grants Assurance	Material distributions made.
Resources	Continuous Audit and Data Analytics	Increasing and automating assurance over key financial systems.
Resources	Debt Management	Material financial system and recent Debt Policy review.
G&R	Housing Rent	Material financial system and previous audit history.
G&R	Responsive Repairs	Material financial system and previous audit history.
People	Adult Social Care Budget Management	Material financial system and area at high risk of overspend.
Procurement		
Corporate	Supply Chain and Third Party Risk	Emerging risk post covid and Brexit across several services.
Corporate	Procurement Compliance	Previous audit history.
Resources	Contract management	Key area of spend and previous audit history.
Resources	Social Value	Key part of contract award criteria and no previous audit coverage.
HR and Asset Management		
Resources	Corporate Landlord	Area of change. Materiality of corporate estate and statute requirement in maintaining it.
Resources	Agency Staff	Level of use of interims. Previous audit history.
G&R	Housing Investment Programme and Maintaining homes	Area of organisational change and materiality.
Information Governance		
Resources	Core Systems Access Controls	Nature of information held. Previous audit history in relation to information governance.
Resources	Records Management	Area of organisational change and reportable issues emerging.
Resources	GDPR Compliance	Legal requirement and GDPR Improvement project is coming to an end.
Resources	Information Security Management System (ISMS)	Verification requirements for ISMS.
Projects and Programmes		
Corporate	Project Audits	Delivery of change programmes and projects which are key to delivery of objectives/savings.
Corporate	Capital Programme Embedded Assurance	Key corporate risk and materiality of capital programme.
Resources	Digital Transformation Programme - Embedded Assurance	Core improvement programme. Previous audit history.
G&R	Housing IT Transformation Programme	High service risk area and previous audit history.
People	Adult Social Care Transformation	Core change programme to implement policy objectives and support mitigation of Corporate risks.
Counter Fraud Programme		
Strategic Counter Fraud Arrangements		
Corporate	Whistleblowing Management, Improvements and Referrals	Organisation and ethical requirement
Corporate	Fraud Risk Management	To ensure fraud risks are understood and effectively managed
Fraud Prevention Programme		
Corporate	Further Fraud Hub Development	Maximise technology in the fight against fraud.
Corporate	Fraud Alerts and Awareness	Raise awareness of fraud risks and attempted fraud
Corporate	'Tell us once' process	If working effectively will help with fraud prevention
Resources	Covid Grant Checks	Mandatory pre-payment checking. Avoidance of paying where there is no entitlement.
Resources	Money Laundering Review	Legal compliance requirement. No recent audit coverage.
Resources	Employee & recruitment fraud (C/fwd)	Emerging Fraud risk area
Resources	Procurement - overarching review	Material spend and key fraud risk area
G&R	Social Housing Gateway review	Tenancy Fraud is a key fraud risk area for the Council.
G&R	Right to Buy checks	Avoidance of selling housing stock when there is no entitlement to buy
G&R	Tenants education campaign	Ensuring tenants understand their responsibilities in order to prevent tenancy fraud and abuse.
People	Schools Fraud Risk management & Whistleblowing	Supporting schools to improve and manage their fraud risks and Whistleblowing arrangements
Fraud Detection Programme		
Corporate	NFI Fraud Hub Operation and Investigations	Maximise technology in the fight against fraud.
Corporate	NFI Main exercise and Single Person Discount exercise.	Mandatory Cabinet Office Initiative
Resources	Accounts Payable Forensics - Fraud Module	Material financial system - fraud testing.
Resources	Procurement analysis - red flags	Testing of material spend and fraud risk areas.
Resources	NNDR Fraud	Material financial system - fraud testing.
G&R	Proactive Tenancy Fraud Identification	Key Fraud risk - fraud testing and use of analytics.
G&R	Tenancy Fraud Casework	Key Fraud risk - investigation of cases
People	Guardianship Review	Emerging Fraud Risk
People	Social Care benefits - fraud testing	Key fraud risk
Various	Other Fraud Testing	Responding to other emerging fraud risks
Responsive Fraud Investigations		
Corporate	Responsive Fraud Referral Investigations (and hotline)	Organisation and ethical requirement.
Corporate	Gain Requests	Organisation requirement - supporting wider community and the police in tackling crime.
Resources	CTR Casework	Organisation and ethical requirement.
Resources	Benefit fraud Casework	Delivery of Service Level Agreement with DWP.
G&R	Blue Badge Enforcement	Fraud and ethical risk.
People	Pupil tracking requests	Organisation requirement - supporting education services.