

Directorate	Area of Review	Reason for Inclusion in Q3 Plan
Governance		
Children and Education	Schools Audit Programme - 5 Schools	Material spend and relevant corporate risk - CRR54. Assurance over financial management and governance in schools
Corporate	Management Actions Follow Up	Assurance required over the implementation of agreed management actions.
Corporate	Audit Committee Development	Need to secure independent Members to the Committee.
Corporate	Strategic Partner Governance	Increasing use of Strategic Partner delivery model for key programmes and services.
Risk Management		
Resources	Risk Management Annual Review	Required by Internal Audit risk based planning process.
Growth and Regeneration	Business Continuity Planning	Key risk area and changes to core personnel in this area.
Internal Control		
Financial Control		
Corporate	Grant Certifications	Required by conditions of grant
Corporate	Data Analytics and Continuous Audit	Audit Strategy - maximising assurance by exploiting use of data and technology
Corporate	Savings Delivery 2023/24	Key risk and previous audit knowledge. Significant governance issues in AGS
Growth and Regeneration	Clean Air Zone	Income source not previously audited and significant funding available to distribute.
Adults and Communities	Adult Social Care Budget and Performance Management.	Corporate Risk CRR51
Resources	Imprest Account Management	Security of cash distributions - volume and value
Resources	Payment Card Industry Compliance	Legal requirement.
Resources	FM (Financial Management) Code Compliance	Requirement to comply and core assessment to inform Annual Governance Statement
Procurement		
Resources	Contract Management	Previous audit history and key to ensuring VFM is received from contracts.
Adults and Communities	Adult Social Care Commissioning	Area of significant spend and relevant corporate risks CRR51/39)
HR and Asset Management		
Growth and Regeneration	Asset Disposal and Management	Previous audit history and relevance to key programme
Corporate	Workforce Resilience	Relevant Corporate Risks
Information Governance		
Resources	Information Governance Board	Related corporate risks (CRR 7, 25,29)
Resources	IT Resilience and Business Continuity.	IT Audit Risk Assessment identifies as an area to prioritise for review. Relevant corporate risk CRR26
Resources	IT Third Party Vendor Management	IT Audit Risk Assessment identifies as an area to prioritise for review.
Corporate	Information Asset Ownership	Previous audit knowledge.
Projects and Programmes		
Growth and Regeneration	Embedded Assurance - Property Programme	Embedded assurance to be provided in each of the Council's top four priority programmes
Adults and Communities	Embedded Assurance - Adult Social Care Programme	Embedded assurance to be provided in each of the Council's top four priority programmes
Children and Education	Embedded Assurance - Children and Education Programme	Embedded assurance to be provided in each of the Council's top four priority programmes
Growth and Regeneration	Embedded Assurance - Temporary Accommodation Programme	Embedded assurance to be provided in each of the Council's top four priority programmes
Resources	Embedded Assurance - Digital Transformation Programme	Significant Transformation Programme
Growth and Regeneration	Embedded Assurance - Capital Transformation Programme	New arrangements for capital programme governance being developed.
Growth and Regeneration	Embedded Assurance - Housing IT Transformation Programme	Significant Transformation Programme.
Adults and Communities	Embedded Assurance - Transition from Children to Adults Project	Significant Transformation Programme.
Growth and Regeneration	Capital Projects Audit (Sample of Projects including ASEA Flood Programme Embedded Assurance)	Capital Programme is a significant area of spend.
Counter Fraud Programme		
Strategic Counter Fraud Arrangements		
Corporate	Whistleblowing Management and Development	Organisational Responsibility and ethical requirement
Fraud Prevention Programme		
Corporate	Fraud Hub Operation and Development	Maximising the use of technology in the fight against fraud.
Corporate	Fraud Risk Assessment	Increase emphasis on fraud prevention.
Corporate	Fraud Prevention Strategy	Increase emphasis on fraud prevention.
Growth and Regeneration	Filwood Levelling Up - Fraud Risk Assessment	Requirement of Memorandum of Understanding.
Corporate	Fraud Awareness Training	Fraud Prevention by raising awareness.
Children and Education	Schools Fraud Risk Management and Whistleblowing	Fraud prevention by enhancing counter fraud arrangements at schools.
Fraud Detection Programme		
Adults and Communities	Residential Care Testing	Key Fraud Risk Area.
Children and Education	Schools Admissions	Supporting Education Services.
Corporate	National Fraud Initiative	Mandatory Data Matching Exercise.
Growth and Regeneration	Proactive Tenancy Fraud Programme and Investigation of tenancy fraud cases	Key Fraud Risk Area. Supports Corporate Strategy priority re homelessness by freeing up housing for those with a genuine need.
Resources	Accounts Payable Forensics	Fraud testing in key financial area.
Resources	Procurement Testing - Red Flags	Key fraud risk area.
Children and Education	Guardianship work	Emerging Fraud Risk Area.
Responsive Fraud Investigations		
Corporate	Responsive Fraud Investigation	Organisational responsibility and ethical requirement.
Resources	CTR Case Work	Organisational responsibility and ethical requirement.
Resources	Benefits Case work and SPOC Role	Organisational responsibility. Service level agreement with DWP.
Children & Education	Pupil Tracking Requests	Organisational responsibility. Supporting Education Services.
Corporate	GAIN Requests	Organisational responsibility. Supporting wider community and police in tackling crime.
Corporate	Hotline Maintenance	Organisational responsibility and ethical requirement.