

Item No:	Directorate	Area of Review	Reason for Inclusion in Q4 Plan
Governance			
1	Children and Education	Schools Audit Programme - 5 Schools	Material spend and relevant corporate risk - CRR 54. Assurance over financial management and governance in schools.
2	Corporate	Management Actions Verification	Assurance required over the implementation of agreed management actions
3	Corporate	Annual Governance Review Process 2023/24	Mandatory annual review and statement required.
4	Corporate	Assurance Mapping	Maximising understanding of all sources of assurance for annual opinion and future audit planning
5	Corporate	Companies Governance	Changing governance arrangements and relevant corporate risk - CRR40
Risk Management			
6	Adult and Communities	Adult Social Care Workforce Management	Relevant and high corporate risk - CRR 53.
7	Children and Education	Childrens Direct Payments	Whistleblowing suggests controls review is required in this area.
8	Children and Education	Designated Schools Grant Improvement Plan	Area of significant financial pressure and previous AGS issue.
9	Children and Education	Children Placed in Unregistered Provisions	Relevant and high corporate risks - CRR55 and CRR 45.
10	Growth and Regeneration	Responsive Repairs	Material spend and previous audit knowledge
11	Growth and Regeneration	Community Infrastructure Levy and Section 106	Emerging risk and area not audited for some time.
12	Corporate	Emergency planning	Relevant corporate risk CRR 12 shows increasing risk.
Internal Control			
Financial Control			
13	Adults and Communities	Public Health Curriculum.	Requested by management.
14	Corporate	Grant Certification	Required by conditions of grant.
15	Resources	Data Analytics and Continuous Audit	Audit strategy includes maximising assurance by exploiting the use of data and technology.
16	Resources	Local Taxation	Material income source and potential impact of economic climate (ref CRR 13)
Procurement			
17	Resources	Compliance with Procurement Rules (Q4)	Relevant corporate risk (CRR 57) and previous audit knowledge.
HR and Asset Management			
18	Resources	Health and Safety	Follow up of 2022/23 audit to assess progress made.
Information Governance			
19	Resources	Disclosures Team (including Subject Access Request processes)	New arrangements introduced. Underperformance noted.
Projects and Programmes			
20	Children and Education	Embedded Assurance - Children and Education Programme	Continued embedded assurance for each of the Council's top four priority programmes
21	Growth and Regeneration	Embedded Assurance - Temporary Accommodation Programme	Continued embedded assurance for each of the Council's top four priority programmes
22	Growth and Regeneration	Embedded Assurance - Property Programme	Continued embedded assurance for each of the Council's top four priority programmes
23	Adults and Communities	Embedded Assurance - Adult Social Care Programme	Continued embedded assurance for each of the Council's top four priority programmes
24	Growth and Regeneration	Embedded Assurance - Capital Transformation Programme	Embedded assurance as new arrangements develop for capital programme governance
25	Growth and Regeneration	Embedded Assurance - ASEA Flood Programme	Significant and material capital programme
26	Resources	Embedded Assurance - Digital Transformation Programme	Significant transformation programme
27	Growth and Regeneration	Embedded Assurance - Housing IT Transformation Programme	Significant transformation programme
28	Children and Education	Embedded Assurance - Transition of Children to Adult Project	Significant transformation programme and previous audit knowledge
29	Resources	Information Governance Board - Embedded Assurance	Relevant corporate risks (CRR7,25,29)
30	G&R	Capital Programme Audits x3	Capital programme is a significant area of spend.
Counter Fraud Programme			
Strategic Counter Fraud Arrangements			
31	Corporate	Whistleblowing Management and Development	Organisational responsibility and ethical requirement.
32	Corporate	Networking groups	Sharing Best Practice
Fraud Prevention Programme			
33	Corporate	Fraud Hub Operation and Development	Maximising the use of technology in the fight against fraud
35	Corporate	Fraud Risk Assessment	Key fraud management control
36	Corporate	Fraud Prevention Strategy	Key fraud prevention
37	Growth and Regeneration	Filwood Levelling Up - Fraud Risk Assessment. Follow up of action plan	Requirement of Memorandum of Understanding
38	Corporate	Fraud Awareness Training and Publicity	Fraud Prevention by raising awareness
39	Children and Education	Schools Fraud Risk Management and Whistleblowing	Enhancing counterfraud arrangements at schools
40	Adult and Communities	Supported Living	Key fraud risk area
41	Corporate	Spotlight rollout	Enhancing counterfraud arrangements
Fraud Detection Programme			
42	Children and Education	Schools Admissions - Primary	Supporting Education Services
43	Resources	National Fraud Initiative - on-going output review	Mandatory Exercise
44	Resources	Accounts Payable Forensics	Fraud testing in key financial area.
45	Resources	Procurement Testing - Red Flags	Key fraud risk area
46	Growth and Regeneration	Tenancy Fraud Proactive Exercise	Key fraud risk area
47	Children and Education	Guardianships	Key fraud risk area
Responsive Fraud Investigations			
48	Corporate	Responsive Fraud Investigation	Organisational responsibility and ethical requirement.
49	Corporate	Whistleblowing investigations	Organisational responsibility and ethical requirement.
50	Resources	CTR Case Work	Organisational responsibility and ethical requirement.
51	Resources	Benefits Case work and DWP Single Point of Contact Role	Organisational responsibility and ethical requirement.
52	Children & Education	Pupil Tracking Requests	Organisational responsibility and ethical requirement.
53	Corporate	GAIN Requests	Organisational responsibility. Supporting the wider community and police in tackling crime. and ethical requirement.
54	Corporate	Hotline Maintenance	Organisational responsibility and ethical requirement.