

Details

Section 1- Corporate Risks		
With reference to the Council's Corporate Risk Register, these audits are intended to provide assurance to management that the expected mitigating actions and controls to manage risks are operating as expected. All key corporate risks are expected to be covered over a two to three year period.		
Audit	Reason for Audit	Outline Scope
Climate Emergency	Key Strategic Risk	As proposed by Overview & Scrutiny, to provide objective assurance on the application and delivery of the Council's climate emergency programme.
SEND Reforms	Key Strategic Risk	To provide assurance on the efficacy of the mitigating actions being taken to address this corporate risk.
Corporate Governance	Key Strategic Risk	To provide assurance on the application of the Local Code of Corporate Governance (as approved by Council in November 2020).
Adult Services - Safeguarding - Provider market	Key Strategic Risks	To provide assurance on the efficacy of the mitigating actions being taken to address these corporate risks.

Section 2- Key Financial Systems		
The Service will be continually reviewing this coverage in consultation with the Deputy Chief Executive (section 151 officer) and Assistant Director Finance (Deputy S151 Officer) in year to ensure that audit coverage is relevant and focused correctly.		
Audit	Reason for Audit	Outline Scope
Benefits/CTRS Follow Up	Main financial system	To provide assurance on Benefit/CTRS operations.
Council tax and NNDR Follow Up	Main financial system	To provide assurance on Council tax and NNDR collection and recovery processes.

Section 3 - Governance Building Blocks

These reviews cover the key governance elements and are necessary for the formation of the Chief Audit Executive (CAE) and Annual Governance Statement (AGS)

Audit	Reason for Audit	Outline Scope
Annual Governance Statement 2020/21	Governance Building Block	To support and advise management on the completion of the AGS 2020/21 and provide assurance on the follow-up actions taken in respect of the 2019/20 AGS.

Section 4 - Fraud and Investigation

Activity	Outline Scope
Reactive Investigations	To be confirmed but provision covers Member Code of Conduct investigations, Officer disciplinary, whistleblowing, procurement etc.
Proactive Investigations	Proactive counter fraud work in respect of new Government Covid-19 Business Rate Grants assurance work and associated risk assessments to support Revenues and Benefits Team)
National Fraud Initiative	Management of Council's provision of data and investigation of matches.

Section 5 - Auditor Judgement and Servicing the Business

Reason for Audit	Outline Scope
Grant Certifications	Mandatory certification of grants received from central government e.g. Troubled Families Grants
Advice on demand	Requests for ad-hoc advice on control, risk management and governance issues.
Follow up countermeasures and testing)	Very high priority only.