

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	Progress to 31 March 2022	Audit Opinion Category (Completed Audits)
Climate Emergency	Key Corporate Risk	To provide assurance on the application and delivery of the Council's climate emergency programme. High level review to cover governance, management and reporting arrangements	Draft report	
Special Educational Needs and Disability (SEND) Reforms	Key Corporate Risk	To provide assurance on the efficacy of the mitigating actions being taken to address this corporate risk	Initial scoping meetings held. Audit deferred due to officer changes and to accommodate review of Children's and Adult Services Recruitment and Safeguarding at request of management. To consider as part of 2022/23 Internal Audit and Investigation Plan	Audit deferred
Corporate Governance	Key Corporate Risk	To provide assurance on the application of the Council's Local Code of Corporate Governance	Final Report	2
Adult Services - Safeguarding	Key Corporate Risk	To provide assurance on the efficacy of the mitigating actions being taken to address these corporate risks	Final Report	2

Audit	Reason for Audit	Outline Scope	Progress to 31 March 2022	Audit Opinion Category (Completed Audits)
Diversity and Equality – 2020/21 Follow up	Key Corporate Risk/Management Request	To ascertain progress on implementing countermeasures from 2020/21 audit review	Final Report	2
Diversity and Equalities - Equalities Framework	Key Corporate Risk/Management Request	To assess the Council against the LGA Equalities Framework	Final Report	Advisory
Diversity and Equalities - Data Collection	Key Corporate Risk/Management Request	To review the collection of equalities data across the Council to support the delivery of the Equality Plan and supports the Council in delivering services for all	Draft Report	
Information and Data Management	Key Corporate Risk	To undertake a verification of the Council's self-assessment against the Information Commissioner's Office Self-Assessment ("Accountability Tracker") to provide a reasonableness check	Final Report	Advisory
Public Protection Partnership	Key Corporate Risk	Request of the Audit Committee. High level desk top exercise to review progress addressing the risks during the period of transition to an in-house service	Final Report	Advisory

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	Progress to 31 March 2022	Audit Opinion (Completed Audits)
Income Systems & Debtors	Key financial system	To provide assurance on Income Systems & Debtors operations	Fieldwork	
Purchase Ledger / Creditors Consultancy	Key financial system/management request (Deputy S151 Officer)	To provide advisory/consultancy review following the introduction of automatic invoice matching and the introduction of early payment programme (EPP)	Final Report	Advisory
General Ledger	Key financial system	To provide assurance on General Ledger operations	Final Report	2
Housing Rents	Key financial system	To provide assurance on Housing Rents operations	Fieldwork	
Benefits/Council Tax Reduction Scheme	Key financial system	To provide assurance on Benefit/CTRS operations	Final report	1
Council Tax & NNDR	Key financial system	To provide assurance on Council tax and NNDR collection and recovery processes	Final report	1
Capital Accounting	Key financial system	To provide assurance on Capital Accounting processes and controls	Elements covered and reported on as part of Reconciliation audit with the remainder to be covered in 2022-23	

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	Progress to 31 March 2022	Audit Opinion (Audits Completed)
Annual Governance Statement (AGS) 2021/22	Governance Building Block	To support and advise management on the completion of the AGS 2021/22 and provide assurance on the 2020/21 follow-up actions	Completed in respect of 2020/21 AGS process and preparation. Work to commence for preparation of 2021/22 AGS and Action Plan	n/a

Section 4 - Fraud and Investigation

This work is to maintain the Council's anti fraud and anti corruption framework and to respond to any allegations of fraud and irregularity

Audit	Reason for Audit	Outline Scope	Progress to 31 March 2022	Audit Opinion (Completed Audits)
Reactive Investigations	Fraud referrals including, Council Tax Reduction Scheme; Housing; Whistleblowing and disciplinary, procurement etc	Specific to individual investigation/investigation exercise	Ongoing, as required	n/a

Audit	Reason for Audit	Outline Scope	Progress to 31 March 2022	Audit Opinion (Completed Audits)
Proactive counter fraud work	Empty Property Relief Exercise	Requested by management, results to feed into New Homes Bonus	Completed	n/a
	Covid-19 Grants, e.g., Restart Grants	Support to management process to reduce potential for fraud and returns to BEIS	Ongoing	n/a
	Department for Business, Energy & Industry Strategy Fraud Risk Assessments	Central Government return required for assessment of fraud risk in respect of Covid-19 grants	Completed	n/a
National Fraud Initiative	Management of Council's provision of data and investigation of matches	Mandatory national data matching exercise	Investigation of data matches in progress	Results to 31/3/2022 reported in Main Report

Section 5 - Auditor Judgement and Servicing the Business

Audit	Reason for Audit	Outline Scope	Progress to 31 March 2022	Audit Opinion (Completed Audits)
Reconciliation	Management request	Review all financial and non-financial reconciliations to ensure they have been identified and are being undertaken, as required	Draft Report	

Audit	Reason for Audit	Outline Scope	Progress to 31 March 2022	Audit Opinion (Completed Audits)
Children's and Adult Services Recruitment and Safeguarding	Management request	Review of recruitment and safeguarding controls during Covid period	Draft Report	
Supporting Families Grant Programme	Grant Certification	Mandatory certification of grants received from central government	Quarterly - Quarter 1 Certification completed - Quarter 2 Certification completed - Quarter 3 Certification completed - Quarter 4 Certification completed	C C C C
DfT Transport Capital Grant	Grant Certification	Mandatory certification of grants received from central government	Certification completed	C
Bus Subsidy Operators Grant	Grant Certification	Mandatory certification of grants received from central government	Certification completed	C
Disabled Facilities Grant	Grant Certification	Mandatory certification of grants received from central government	Certification completed	C
Rough Sleepers Initiative – Covid Related Grant	Grant Certification	New Covid related grant certification for grant received from central government	Certification completed	C
DfT - LTA Bus Recovery Grant – Covid related Grant	Grant Certification	New Covid related grant certification for grant received from central government	Certification completed	C
DfE - Additional Home to School Transport Grant	Grant Certification	New Covid related grant certification for grant received from central government	Certification completed	C
DfT – Covid-19 Bus Service Support Grant	Grant Certification	New Covid related grant certification for grant received from central government	Certification completed	C
DfT Travel Demand Management Grant	Grant Certification	New Covid related grant certification for grant received from central government	Certification completed	C

Audit	Reason for Audit	Outline Scope	Progress to 31 March 2022	Audit Opinion (Completed Audits)
Prevent and Vaccinate Grant	Grant Certification	New Covid related grant certification for grant received from central government	Certification completed	C
Homelessness Prevention Grant (HPG)	Grant Certification	New Covid related grant certification for grant received from central government	Certification completed	C
RDEL	Grant Certification	New Covid related grant certification for grant received from central government	Certification completed	C
Advice on demand	Requests for ad-hoc advice on control, risk management and governance issues	Advice to support the assurance, internal control and governance framework, as required	Ongoing	n/a
Racism at Work Council Workstream	Audit advice, at request of management, in reviewing all Council Diversity and Equalities Policies/setting up corporate training	Audit input to support the Governance process in this workstream	Completed	n/a
Follow up countermeasures and testing	Very high/high priority only to monitor progress in implementing management actions	To ensure very high/high priority issues identified from internal audit work are being addressed by management within agreed timescales	Ongoing	n/a

Section 6 – 2020/21 Audits Carried Forward – audits carried forward and completed during 2021/22 financial year

Audit	Reason for Audit	Outline Scope	Progress to 31 March 2022	Audit Opinion (Completed Audits)
Cash and Bank Reconciliation	Key financial system	To provide assurance on Cash and Bank Reconciliation operations	Final Report	2
Treasury Management	Key financial system	To provide assurance on Treasury Management operations	Final Report	2

Audit Opinion – Legend

1. Complete and Effective	<ul style="list-style-type: none"> • All necessary Treatment Measures are in place and are operating effectively. • Residual risks have been reduced to an acceptable level • There are no unacceptable financial implications. • Concerns reported are minor. (Risk management processes are strong, and controls are adequate and effective).
2. Substantially Complete and Generally Effective	<ul style="list-style-type: none"> • Most key Treatment Measures are in place, and these operate effectively. • The majority of residual risks have been reduced to an acceptable level. • There are some unacceptable financial implications. • The majority of concerns are of a predominately moderate impact/likelihood. (Risk management processes are good, and controls are adequate although only partially effective).
3. Range of Risk Mitigation Controls is incomplete, and risks are not effectively mitigated	<ul style="list-style-type: none"> • Not all key Treatment Measures are in place and / or do not operate effectively • Residual risks have not all been reduced to an acceptable level • There are some unacceptable financial implications associated with more than one risk mitigation control or because of a lack of risk mitigation control. • There are a number of concerns that are predominantly of a major impact/likelihood. (Risk management processes and controls are adequate but not effective in mitigating the identified risks).
4. There is no effective Risk Management process in place	<ul style="list-style-type: none"> • There are no appropriate Treatment Measures in place. • Residual risks remain at an unacceptable level • Reported concerns are predominantly of a catastrophic or major impact/likelihood. (Risk management processes and controls are weak).
C	Certification
E	Exemption

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