

Audit	Audit Sponsor	Strategic Risk Registers	Council Outcomes	Provisional Draft Scope
Local Transport Capital Block funding	Strategy (SD Finance & Commercialisation)	1,2,7	1,5	Grant certification
Disabled Facilities Grant	Strategy (SD Finance & Commercialisation)	3a,3b,8,9	3	Grant certification
Local Sustainable Transport Fund Bus Subsidy	Strategy (SD Finance & Commercialisation)	3a	1,3	Grant certification
Housing Benefit	Strategy (SD Finance & Commercialisation)	Key Financial System	3	Review of the key controls
NNDR	Strategy (SD Finance & Commercialisation)	Key Financial System	5	Review of the key controls
Financial Management	Strategy (SD Finance & Commercialisation)	Key Financial System	5	Review of the key controls
Accounts Receivable and Debt Management	Strategy (SD Finance & Commercialisation)	Key Financial System	1,5	Review of the key controls
Payroll	Strategy (SD HR & OD)	Key Financial System	5	Review of the key controls
Housing Rents and Debt Management	Strategy (SD Finance & Commercialisation)	Key Financial System	5	Review of the key controls
Accounts Payable	Strategy (SD Finance & Commercialisation)	Key Financial System	5	Review of the key controls
Bank Account	Strategy (SD Finance & Commercialisation)	Key Financial System	5	Review of the key controls
VAT	Strategy (SD Finance & Commercialisation)	Key Financial System	5	Review of the key controls
Treasury Management	Strategy (SD Finance & Commercialisation)	Key Financial System	5	Review of the key controls
Income and Collection Sites	Strategy (SD Finance & Commercialisation)	Key Financial System	5	Review of the key controls
Council Tax	Strategy (SD Finance & Commercialisation)	Key Financial System	5	Review of the key controls

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Purchase Cards	Strategy (SD Finance & Commercialisation)	Key Financial System	5	Review of the Key controls
Expenses Travel Subsistence	Strategy (SD HR & OD)	Key Financial System	5	Review of the Key controls
NFI	Strategy (SD Finance & Commercialisation)	Mandatory	2,3,5	NFI matches and enquiries. Coordination of data uploads.
Counter Fraud Plan	Strategy (SD Finance & Commercialisation)	–	1,5	Completion of Counter fraud programme in consultation with s151 Officer
Investigations	All	–	–	To be determined
Contract Strategic Framework	Operations (SD Digital & Business Operations)	7	1,5	Strategic framework for contract oversight governance & reporting arrangements
Contract 1 TBC	Operations (SD Digital & Business Operations)	7	1,5	Performance monitoring arrangements for specific contract
Contract 2 TBC	Operations (SD Digital & Business Operations)	7	1,5	Performance monitoring arrangements for specific contract
Partnership Arrangements	Operations (SD Digital & Business Operations)	1,7	1,5	Governance arrangements and reliance on joint working
Mobile Devices	Operations (SD Digital & Business Operations)	2,5	5	Data Protection arrangements
Email/ Internet Controls	Operations (SD Digital & Business Operations)	2,5	5	Cyber security arrangements
Disaster Recover/ Business Continuity	Operations (SD Digital & Business Operations)	2,5	5	Overview of arrangements and contingencies
Out of City Placements Special Education Needs	Operations (SD Children & Families (DCS))	3b,9	2	Long term strategy and consideration of alternative provisions
Continuing Health Care	Operations (SD Housing, Adults & Communities (DASS))	3a, 8	2,3,5	Adherence to section 75 agreement and shared arrangements

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Fostering Arrangements	Operations (SD Children & Families (DCS))	3b,9	2,3,5	Long term strategy and consideration of alternative provisions
Home to School Transport	Operations (SD Children & Families (DCS))	3b	2,3,5	Long term strategy and consideration of alternative provisions
Residential Care Homes SCC run	Operations (SD Housing, Adults & Communities (DASS))	3a, 8	2,3,5	Scope to include administration of funds/ medication/ onsite support
Sheltered Housing Schemes	Operations (SD Housing, Adults & Communities (DASS))	3a, 8	2,3,5	Scope to include administration of funds/ medication/ onsite support
HR Recruitment	Strategy (SD HR & OD)	3a, 3b	4,5	Scope to include efficiencies of processes
Fire Risk Assessments	Operations (SD Digital & Business Operations)	2, 4	3,4	Compliance with legislative requirements
CCTV	Operations (SD Digital & Business Operations)	3a, 3b	3,5	Compliance with legislative requirements
Asbestos	Operations (SD Transactions & Universal)	2,4	3,5	Compliance with legislative requirements includes all redevelopment sites
Legionella	Operations (SD Transactions & Universal)	2,4	3,5	Compliance with legislative requirements includes school sites
DOLs Deprivation of Liberty	Operations (SD Housing, Adults & Communities (DASS))	3a	3	Compliance with legislative requirements
Project Governance	All	1,7	5	Strategic framework review
PUSH	Strategic (SD Finance & Commercialisation)	–	–	Accountable body assurance
Annual Governance Statement	Strategic (SD Legal & Governance)	1,7	5	Review of a sample of the self assessments returns across the Council.

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Local Authority Tading Company	Transformation & Implementation	1,7	1,5	Governance review/ advisory
Previous Audit Actions Follow up	All	–	–	Follow up to be carried out on Medium Risk Exceptions and above
Advice (general & investigation)	All	–	–	As & when required