



Appendix A

For all your assurance needs

City of Lincoln Council Internal Audit Plan 2018/19 Draft



CITY OF
Lincoln
COUNCIL

What we do best

Innovative assurance services

Specialists at internal audit

Comprehensive risk management

Experts in countering fraud

..... And what sets us apart

Unrivalled best value to our customers

Existing strong regional public sector partnership

Auditors with the knowledge and expertise to get the job done

Already working extensively with the not-for-profit and third sector

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The contacts at Assurance Lincolnshire are:

John Scott CMIA
Audit Manager
01522 873321
john.scott@lincoln.gov.uk

Paul Berry MAAT
Principal Auditor
01522 873836
paul.berry@lincoln.gov.uk

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Introduction

1. Internal Audit is a statutory service required under the Account and Audit Regulations 2015¹. We provide independent assurance designed to add value and improve how the Council operates. We help the Council achieve its priorities and objectives by bringing a systematic, disciplined approach to evaluate and improve the management of risk, control and governance processes of the Council.
2. This report sets out the proposed Internal Audit plan. The aim is to give a high level overview of areas we are likely to cover - giving you an opportunity to comment on the proposals.
3. Our work is carried out in conformance with the UK Public Sector Internal Audit Standards. These require that the scope of Internal Audit covers the whole range of the Council activities – seeking to provide an annual internal audit opinion on the governance, risk and internal control environment of the Council which has been established to:
 - Achieve strategic objectives
 - Ensure effective and efficient operational systems and programmes.
 - Safeguard assets and interests of all kinds (including risks that relate to work it undertakes through partnerships)
 - Ensure the reliability and integrity of financial and operational information.
 - Ensure economic, efficient and effective use of council resources.
 - Ensure compliance with established policies, procedures, laws, regulations and contracts.

Our Internal Audit Strategy

4. It is important that the Internal Audit function focusses its work on what matters most to you – providing insight, assurance and added value to the Council.
5. To help us do this we propose to change the way we prioritise and schedule our work – having a set annual plan is proving too restrictive on the audit service and for clients. Working with you we intend to have a continuous rolling audit work plan – updated each quarter – responding to changing circumstances or emerging risks during the year.
6. This approach has the benefit of enabling greater flexibility and responsiveness – ensuring each piece of work is the right one, delivered at the right time. It also delivers greater productivity and efficiencies – reducing abortive planning and engagement time. The plan becomes more dynamic and responsive – essential for an effective Internal Audit service.
7. Our internal audit activity and plan has been driven by the Council's key objectives within the corporate plan, your key risks and critical service areas identified as part of the Combined Assurance Map.
8. Our aim is to align our work with other assurance functions – seeking to look at different ways of leveraging assurance to help us to maximise the best use of the Internal Audit resource and other assurance functions in the Council.
9. By adopting this approach it is possible to give the Council comfort that there is a comprehensive risk and assurance framework with no potential gaps. Internal Audit are then able to use our audit planning tool to target resources. This will to minimise duplication of effort through sharing and coordinating activities with management and other management oversight functions.

¹ The Account and Audit Regulation 2015 state that 'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes – taking into account public sector internal auditing standards or guidance'. The work of internal audit provides a substantial element of this requirement – in conjunction with the Audit Committee and Management.

10. We have identified the level of assurances in place by using the "Three lines of assurance" model – See **Figure 1**.

11. **Figure 2** shows the overall assurance levels on the Council's critical service areas / activities as at December 2017.

Figure 1 – Three Lines of Assurance Model

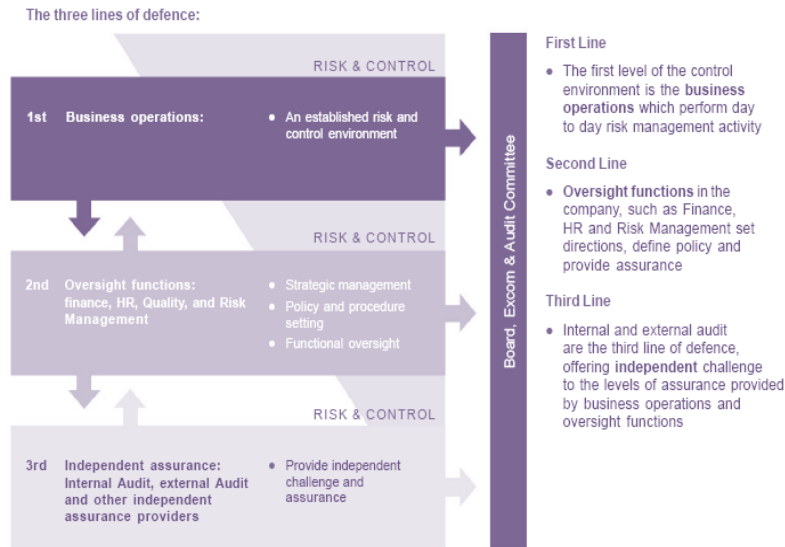


Figure 2 –Your Assurance Status
To be completed for the final audit plan

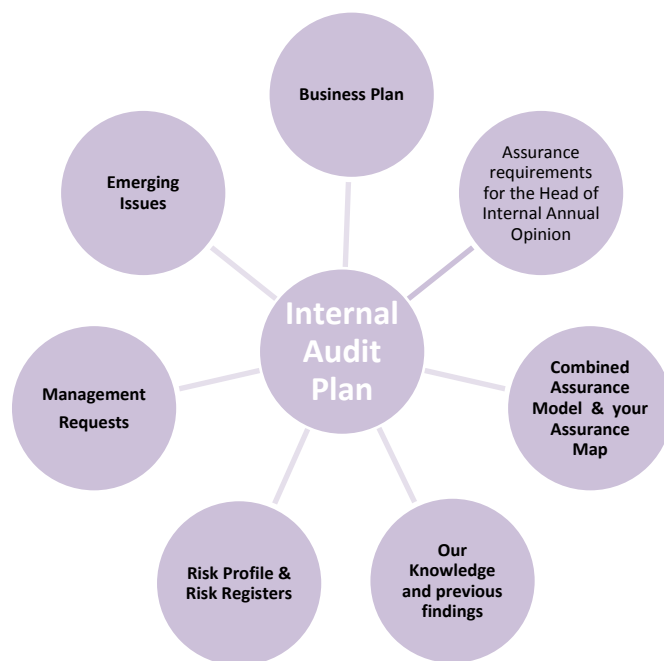
12. Our Internal Audit Strategy also seeks to co-ordinate our work with other assurance providers where we can. In particular we liaise with External Audit to ensure the Council gets the most out of its combined audit resource – keeping audit fees low.

How we choose what we look at?

13. Various sources of information help inform our plan (see **Figure 3**. below)

Our Internal Audit Plan

Figure 3 – Sources of information considered when developing Internal Audit activity



14. We prioritise our audit work taking into account the following considerations:

- **Significance** - how important is the activity to the Council in achieving its objectives, key plans and in managing its key risks. We look at both financial loss and strategic impact.
- **Sensitivity** - how much interest would there be if things went wrong and what would be the reputational and political impact.
- **Level of Assurance** – we assess the current level of assurance evaluating reliability and contribution to the Head of Internal Audit annual opinion on governance, risk and control.
- **Timescales** – when it will happen (this will determine when is the best time to do the Audit).

15. All potential pieces of audit work have been evaluated and the resources available mean that not all areas will be audited in a 12 month period. Each of the areas we propose to review are detailed in **Appendix A**. Information on other potential audit areas is provided in **Appendices B** for information.

Our Audit Focus for 2018/19

16. In the following table we provide information on key audit areas and the rationale for their inclusion in the audit strategy and plan.

Area	Reason for inclusion in the Internal Audit Strategy and Plan
Financial Governance	<p>Providing assurance that key financial controls are in place and operating effectively during the year across all areas of the Council. This work provides the Section 151 Officer with a key element of his assurance that the Council has effective arrangements for the proper administration of its financial affairs.</p> <p>The areas of coverage and key controls to be tested will be agreed the Section 151 officer. Bank is included for 18/19, procurement, Insurance</p>
Governance & Risk	<p>Providing assurance that key governance controls are in place and are operating effectively. These cross cutting audits focus on the Council's second line of assurance - corporate rather than service level systems. The areas proposed to be included in the plan are:</p> <ul style="list-style-type: none"> Information Governance; Human Resources; Risk Management; Counter Fraud; Partnerships; Governance; IT DR/Business Continuity

Area	Reason for inclusion in the Internal Audit Strategy and Plan Area
Critical Activities	<p>The combined assurance work undertaken in 2017/18 identified some critical activities where a potential audit would provide independent assurance over the effectiveness of risk management, control and governance processes. Working with management we will prioritise when audit work will be undertaken - potential areas for 2018/19 include: Business Strategy (Vision 2020) City Lottery; Housing Allocations; Council house sales; Planning; Growth; Commercial lease income</p>
Project Assurance	<p>There have been a number of critical projects identified by the Council. We will seek to provide assurance around their successful delivery (on-time – within budget – deliverables achieved and benefits realised).</p>

Our Internal Audit Plan

Area	Reason for inclusion in the Internal Audit Strategy and Plan
IMT	<p>Technology and associated threats and opportunities continue to evolve at a pace. The effectiveness of IMT has a great impact on how well the Council works. We will seek to provide assurance that key controls comply with industry best practice and are operating effectively. Audits planned come from previous year assessments and our awareness of current IMT risks. We have included</p> <ul style="list-style-type: none"> ▪ IT Security / IT Projects ▪ IT Applications ▪ IT Strategy
Follow Up	<p>Where an audit receives a Limited or Low Assurance level we will carry out a follow up audit to provide assurance that the identified control improvements have been effectively implemented and the risks mitigated.</p> <p>Working with management we also track the implementation of agreed management actions for all audit reports issued. We follow up and obtain evidence for high priority recommendations.</p>
Combined Assurance	<p>Working with management we co-ordinate the levels of assurance across the Council's critical activities, key risks, projects and partnerships – producing a Combined Assurance Status report in January 2019.</p>

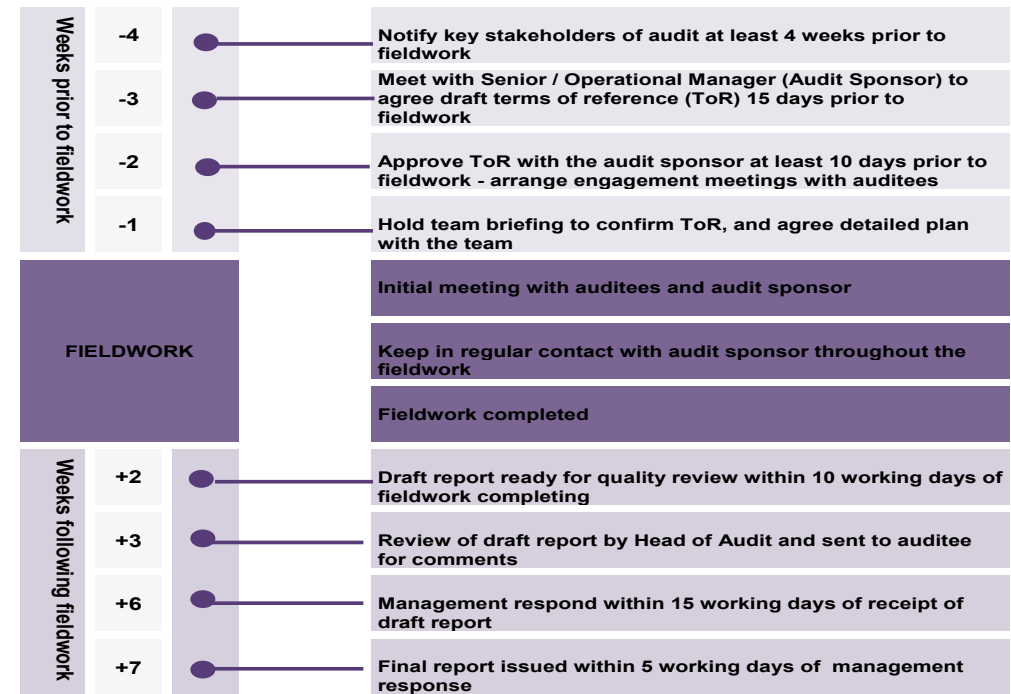
Area	Reason for inclusion in the Internal Audit Strategy and Plan
Consultancy /VFM / No-Opinion Reviews	<p>At the request of management we undertake specific reviews where they may have some concern or are looking for some advice on a specific matter or around governance, risk and controls for a developing system. Such reviews are not normally given an audit opinion.</p>

17. The Council's Internal Audit Plan is **400 Days** – with an additional **50 days** for testing of the Housing Subsidy claim on behalf of External Audit.

Annual Internal Audit Opinion

18. We are satisfied that the level and mix of resources - together with the areas covered in the plan - will enable the Head of Internal Audit to provide their annual internal audit opinion.

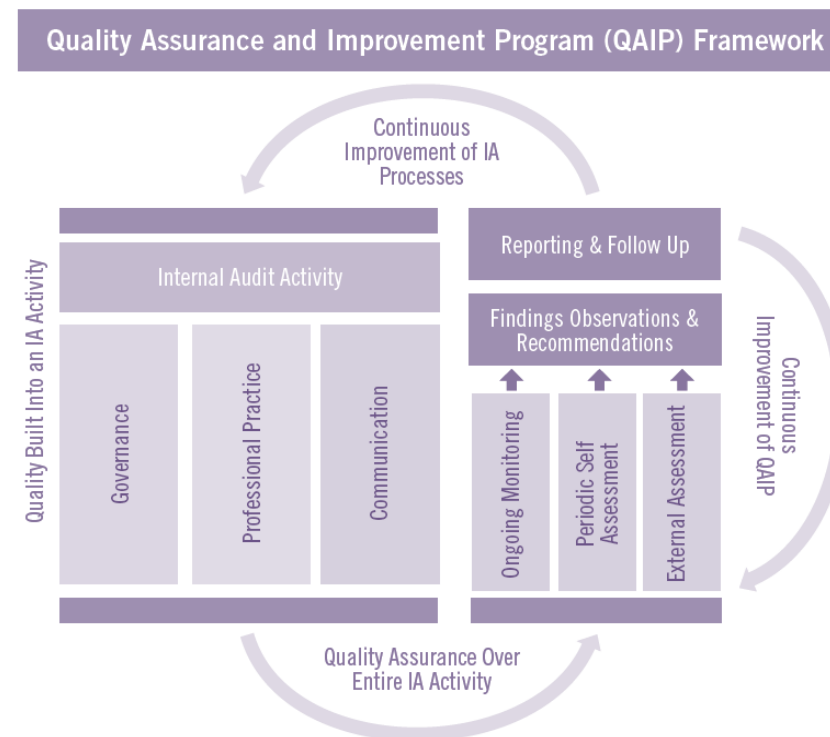
19. Our approach to delivering of internal audit work is based on a clear protocol detailed in the Audit Charter. How this works in practice is set out opposite.
20. Our performance is monitored by the Section 151 Officer and the Audit Committee - measured against 3 key areas:
- Delivery of planned work.
 - Timeliness (contemporary reporting).
 - Quality and Impact of work (communicating results / added value).
21. Strong communication is fundamental to quality delivery and maintaining trusting relationships. We keep management informed in accordance with agreed protocols including:
- agreeing potential audit work for the forthcoming year
 - providing quarterly updates to evaluate progress and discuss activities and priorities for the next quarter.
 - for individual audit engagements we hold planning meetings in person (our preference) by phone or email to discuss and agree the terms of reference and scope of our work..
 - we keep you informed of key findings during the audit and upon conclusion we hold a debrief meeting in person to discuss our findings and any outstanding issues.



- We communicate the results of our audit work in a clear and concise way – securing management action where control improvements are needed.
- We support Senior Management in attending the Audit Committee where a Limited or Low Assurance level has been given against the activity.

22. Quality is built into the way we operate – we have designed our processes and procedures to conform to best practice applicable to Internal Audit – in particular the UK Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.
23. Our audit team offers a wide depth of knowledge and experience gained across different organisations. We promote excellence and quality through our audit process, application of our Quality Assurance Framework and our training and development programme.
24. Our Quality Assurance Improvement Programme incorporates both the internal (self) and external assessments – this is a mandatory requirement and the Head of Audit reports annually on the results and areas for improvement. Our internal assessments must cover all aspects of internal audit activity – **Figure 4** shows how we structure our internal assessments to ensure appropriate coverage.
25. We use a number of ways to monitor our performance, respond to feedback and seek opportunities to improve. Evidence of the quality of our audits is gained through feedback from auditees and the results of supervision and quality assurance undertaken as part of our audit process.
26. Our Internal Audit Charter sets out the nature, role, responsibilities and authority of the Internal Audit service within the Council – this was approved by the Audit Committee and is due to be reviewed on 2018 following the planned revision of the CIPFA Local Government Application Note.

Figure 4 - Scope of Quality Assurance Improvement Programme



Your Internal Audit Team

27. Your Internal Audit Team will be led by John Scott (Audit Manager), supported by Paul Berry (Principal Auditor) and Helen Storr and Karen Atkinson.
28. The team will be supported by specialists from Assurance Lincolnshire and our wider audit framework as and when appropriate.
29. An indicative staff mix delivering our Internal Audit service to you is shown below:

Grade	2018/19 (days)	Grade Mix (%)
Head of Internal Audit	160	36%
Principal Auditor	120	36%
Senior Auditors	160	26%
ICT Consultant	10	2%

Conflicts of Interest

30. Internal Audit remains sufficiently independent of the activities that it audits to enable auditors to perform their duties in such a way that allows them to make impartial and effective professional judgements and recommendations.
31. We are not aware of any relationships that may affect the independence and objectivity of the team and which are required to disclose under the internal auditing standards.

Appendix A - Draft Internal Audit Plan

Audit Area	Assurance Sought	Internal Audit Risk Assessment	Assurance Map RAG Rating	Risk Register SRR (All); DRR(Red);FRR	Corporate Priority Vision 2020	Management Request	Internal Audit Priority
Critical Activities							
Chief Executive							
Human Resources (10)	Workbased learning – focus on new arrangements around finance and risk management	Amber	Amber				
Human Resources (3)	To follow up the attendance management audit 2017/18 New occupational health contract	Fin/Gov	Amber	SRR	HPS		✓
Human Resources	Effective implementation of the new people strategy	Fin/Gov	Amber	SRR	HPS		
Human Resources (10)	We will review recruitment processes to ensure compliance with policy / procedures; induction will also be covered	Fin/Gov	Amber	SRR	HPS		✓
Commercial Property and Small Business Support (10)	Commercial property income. We will also review arrangements at the Council's managed workspace (Terrace/Greetwell road).	Amber	Green		RI		✓
Business Strategy (Vision 2020) (10)	We will build on the work undertaken 2017/18 by examining project management on key projects, including Housing and other areas.	Amber	Green	SRR	V2020 RI		✓
Partnerships (10)	We will review the Council's partnership arrangements to ensure that partnership leads are appropriately managing the Council's involvement in terms of governance and effectiveness.	Fin/Gov	Amber		V2020		✓
Commercialisation/	Review of strategy/projects including strategy, business case,	Amber	Amber		V2020		✓

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Asset Rationalisation (10)	risk management, project management, management arrangements, and delivery.						
Workbased Learning/Apprentice scheme	Review of the key financial and operational risks facing the service following the introduction of the new Levy system <i>(resources to be determined)</i>	Amber	Amber				
Director of Housing and Regeneration	Critical Activities						
Housing Allocations/Choice Based Lettings (10)	To review the migration of data to the new system; accuracy and arrangements for the new system following the 2017/18 audit.	Red	Red	DRR			✓
Housing Voids Plus Aids and Adaptations Rechargeable repairs	To review the arrangements for managing housing voids/Aids and Adaptations, including necessary repairs. <i>(Potential audit – if time allows during year)</i>	Amber	Green		QH		
Council house sales (5)	To review the processes around sales / discounts and ensure income is received correctly	Amber	Green				
New Build / Housing Company (10)	New build contracts and any links to the new housing company	Amber	Green				
Health and Safety (10)	Housing fire risk - governance arrangements	Amber					✓
Strategic Director – Communities & Environment	Critical Activities						
Planning (10)	We will review arrangements for the CIL (Community Infrastructure Levy) and S106	Amber	Green				

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	The local plan has been approved and is now in delivery. This now needs close monitoring and management assurance that the plan is being delivered.						
CCTV	We will review the arrangements for management / monitoring of CCTV <i>(Potential audit – if time allows during year)</i> Plus management of WiFi network which is included within the CCTV network and part of the same installation project	Red	Green				
Private Sector Housing (5)	DFG/ Arrangements for the new Heating scheme	Amber	Amber			✓	
Major Developments Directorate	Critical Activities						
Growth (10)	We will review the Council's Economic and Growth agenda including strategies, investment, partnerships, and infrastructure.	Red	Green		G		✓
Transport Hub (8)	Assurance the closedown of works and final account	Red	Green	SRR DRR	G		✓
Financial Governance							
Chief Executive							
Benefits (10)	We will review the arrangements for the roll out of Universal Credit and how the Council is managing the risks involved Including the potential impact on Housing.	Fin/Gov	Green	DRR	RI		✓
Counter Fraud (20)	We will continue to liaise with the Lincolnshire Counter fraud partnership, undertake a Counter fraud healthcheck, engage	Fin/Gov	Amber	FRR			✓

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	with NFI and build on work from Fraud risk assessment and continue to roll out the fraud e-learning training.						
NNDR (5)	Business Rates Growth Policy/Reliefs	Fin/Gov	Green				
Bank (5)	We will review the key controls around the Council' banking arrangements.	Fin/Gov	Green				✓
Procurement (10)	Review of frameworks and other OJEU level procurement to ensure compliance and value of money <i>Plus delivery of the social value policy and its outcomes, which is also a key project for V2020</i>	Fin/Gov	Amber		HPS RI		✓
City Lottery (3)	To review the governance arrangements for the new City Lottery	Amber	Green				
Governance and Risk							
Chief Executive							
Governance (10)	We will review the Council's cultural/ethical framework using an Assurance Lincolnshire toolkit	Fin/Gov	Green				✓
Governance (5)	Annual assurance focussing on the governance structures in place. We will consider the key elements of governance	Fin/Gov	Green				✓
Risk Management (5)	To review the Council's risk management arrangements to ensure compliance, aid with annual opinion and following up the audit work in 2017. Will include the risk management strategy, business areas approach to risk, risk registers, reporting of risk and mitigations, review and update of the risk registers. Information reported to management and committees.	Fin/Gov	Green				✓

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Information Management and Technology (IMT)							
Chief Executive							
Information Governance (10)	Assurance over the project to implement the new General Data Protection Regulations	Fin/Gov	Amber	DRR SRR	HPS		✓
ICT Audit (30)	We will seek to provide assurance that key controls comply with industry best practice and are operating effectively. This year we will continue with our review of Applications and review other IT security risk areas (to be agreed) to understand whether Cyber Threat is appropriately mitigated. Review of ICT Strategy implementation and ICT project /programme management – Operations and Business Development.	Fin/Gov	Green	✓	✓		✓
IT DR/Business Continuity (3)	We will follow up with the Business Continuity Group actions arising from the IT DR audit in 2017/18	Fin/Gov	Amber	SRR DRR	HPS		✓
Project Assurance							
Western Growth (15)	To review project management arrangements	Red	Amber	SRR DRR	G		✓
Programmes and Projects (13)	To provide assurance on project and programmes E.G Allotments / Sincil Bank / De Wint Court etc Review of project / programme governance arrangements including SPIT replacement	Red	Amber	✓	✓		✓
Consultancy /VFM / No-Opinion Reviews							
Focus to be agreed (10)	An example could be comparison of fees and charges applied by individual councils with a choice of comparator councils, and identify opportunities to increase income, as well as reviewing charging policies for consistency with wider objectives, such as inclusion and equality of access.	Amber	Green				

Appendix A - Draft Internal Audit Plan

We will liaise with the Business Development team on any specific review areas.							
Audit Area	Assurance Sought	Internal Audit Risk Assessment	Assurance Map RAG Rating	Strategic Risk Register	Corporate Priority	Management Request	Internal Audit Priority
Key Control Testing	<p>To provide high level assurance that the Council's key controls are in place and operating effectively – this will cover financial and corporate areas. The areas of coverage and the key controls tested will be agreed with management but can cover:</p> <ul style="list-style-type: none"> – Financial – Supplier data – payments – HR – new starters, leavers, changes to payroll data – Key reconciliations eg bank – payroll – creditors - income – Complaint handling – Revs & Bens – key control indicators around collection and accuracy rates. <p>No additional days 18-19 - See financial Governance</p>	Red-DD	Green	Must Do			
Sub Total Days Allocated	287 days						

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Other Relevant Areas	Assurance Sought	Internal Audit Risk Assessment	Assurance Map RAG Rating	Strategic Risk Register	Corporate Priority	Management Request
Audit follow up work (10)	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes.	N/A				
Combined Assurance (10)	<p>Completing the integrated assurance mapping process for the Council by helping to map assurance against critical activities and key risks. Helping coordinate the development of the annual status report.</p> <p>We will provide additional assurance information on equality and diversity assurance pending an audit review in 19/20</p>	N/A				
Contingency and Emerging risks (30)	<p>Contingency for any brought forward work and emerging risks</p> <p>Assurance on Equality and Diversity processes</p>					
Sub Total Days Allocated	50 days					
Advice and liaison, management, reactive investigations (35)						
Annual Internal Audit Report – (3)						
Audit Committee –(20)						
Review IA Strategy and Planning – (5)						
Sub Total Days Allocated	63 days					

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Audit Plan - Grand Total	400 days
Housing Benefit Subsidy	50 days

Appendix B- Auditable Areas

Service Area	Auditable Area / System (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2018)	Audit Risk Assessment (2018)	Included in 2018/19 Plan	Comments
Chief Executive							
CX Business Management	Business Management			Green	Green		
CX	Strategic Information Analysis			Green	Green		
City Solicitor	Legal	2012/13		Green	Fin/Gov		19/20
	Information Governance/GDPR	2017-18* (H/Check)		Amber	Fin/Gov	Yes	
City Solicitor	Electoral Services (elec reg & elections)	2017/18		Green	Amber		
City Solicitor	Democratic Services			Green	Amber		
City Solicitor	Procurement	2017/18		Amber	Fin/Gov	Yes	F/Work+ OJEU
City Solicitor	HR	2017/18		Amber	Fin/Gov	Yes	Workforce strategy Sickness f/up
City Solicitor	Payroll	2016/17		Green	Fin/Gov		
City Solicitor	Workbased Learning	2017/18		Amber	Amber		
City Solicitor	Civic and Twinning (5)			Green	Green		
Chief Finance Officer	Finance / Income / Bank / Budget / GL / Financial Strategy	2016/17		Green	Fin/Gov		Recent audit

Appendix B- Auditable Areas

Service Area	Auditable Area / System (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2018)	Audit Risk Assessment (2018)	Included in 2018/19 Plan	Comments
Chief Finance Officer	Insurance	2011/12		Green	Fin/Gov		19-20
Chief Finance Officer	Creditors	2017/18		Amber	Fin/Gov		Recent audit
Chief Finance Officer	Debtors	2017/18		Green	Fin/Gov		Recent audit
Chief Finance Officer	Risk Management	2017/18		Green	Fin/Gov	Yes	
Chief Finance Officer	TOFS (Incl Commercialism)	2016/17		Amber	Amber	Yes	
Chief Finance Officer	Revenues - Shared Service	2016/17		Green	Amber		
Chief Finance Officer	Revenues- NNDR	2017/18		Green	Fin/Gov		Recent audit
Chief Finance Officer	Revenues-Ctax	2017/18		Green	Fin/Gov		Recent audit
Chief Finance Officer	Revenues-Recovery	2016/17		Green	Fin/Gov		Recent audit
Chief Finance Officer	Benefits <i>Welfare reform</i> <i>Welfare advice</i>	2017/18		Green	Fin/Gov	Yes	Universal Credit / Welfare reform
Chief Finance Officer	Counter Fraud	2016/17		Amber	Fin/Gov	Yes	Annual
Chief Finance Officer	Asset Register	2014/15		Green	Fin/Gov		Ext Audit Assurance
Chief Finance Officer	VAT	2010/11		Green	Fin/Gov		19-20
Chief Finance Officer	Treasury Management	2016/17		Green	Fin/Gov		Recent audit

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Service Area	Auditable Area / System (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2018)	Audit Risk Assessment (2018)	Included in 2018/19 Plan	Comments
Chief Finance Officer	Bank	2014/15		Green	Fin/Gov	Yes	
Chief Finance Officer	Small Business Support			Green	Amber	Yes	Terrace/ MWS income
Chief Finance Officer	Property Services <i>Facilities management</i>	2014/15		Green	Amber	Yes	Commercial property income
Chief Finance Officer	Asset Rationalisation / AMP	2017/18		Amber	Fin/Gov	Yes	Recent audit
AD Strategic Development	Business Strategy / Vision 2020	2017/18		Green	Amber	Yes	Project level
AD Strategic Development	Performance	2016/17		Green	Fin/Gov		Recent audit
AD Strategic Development	Social Policy (Anti-Poverty / Community Cohesion)	2012/13		Green	Amber		Consider part of BS above

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Service Area	Auditable Area / System (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2018)	Audit Risk Assessment	Included in 2017/18 Plan	Comments
AD Strategic Development	Consultation and engagement			Green	Amber		
AD Strategic Development	Partnership management	2010/11		Amber	Fin/Gov	Yes	Was 17/18
AD Strategic Development	Business Development and ICT <i>Infrastructure/security Projects and programmes Strategy Legal compliance Applications`</i>	2017/18		Green	Fin/Gov	Yes	Applications Projects Strategy Security
AD Strategic Development	Customer Services <i>(Incl workflow) Complaints Travel pass admin Build security</i>	2017/18		Green	Amber		
AD Strategic Development	Business Continuity and EP	2009/10 2017/18		Amber	Fin/Gov	Yes	IT DR follow up
AD Strategic Development	Projects and programme management	2017/18		Amber	Fin/Gov	Yes	See Plan
AD Strategic Development	Equality and Diversity	2010/11		Green	Fin/Gov		19/20
AD Strategic Development	Corporate Governance	2017/18		Green	Fin/Gov	Yes	Ethics
AD Strategic Development	Communications			Green	Amber		
Strategic Director – Housing & Regeneration							
AD Housing	Housing Strategy			Green (V2020)	Red	Yes	Vision 2020

Appendix B- Auditable Areas

AD Housing	Housing Company			Green	Red	Yes	Part of new build below
AD Housing	Affordable Housing			See Housing Strategy	Amber		See Housing Strategy
AD Housing	HRA Business plan	2012/13		Green	Red		19-20
AD Housing	HRA/Landlord Services (Tenancy) various – caretaking / rech repairs	2017/18		Green	Red		Recent audit
AD Housing	HRA/Landlord Services - Rent collection	2016/17		Green	Fin/Gov		Recent audit
AD Housing	Housing Needs (Sheltered/supported)	2011/12		Green	Amber		
AD Housing	Business Support	2012/13		Green	Amber		
AD Housing	Property Shop/ Choice based lettings/allocations	2016/17		Red	Red	Yes	New system+ follow up
AD Housing	Homelessness	2009/10		Red	Red		19-20
AD Housing	Control Centre	2016/17		Green	Amber		
AD Housing	Housing Repairs Service <i>Voids</i> <i>Fleet</i> <i>H/safety</i> <i>IT</i> <i>Stores</i> <i>Fuel poverty</i>	2017/18		Green	Amber	Yes	Voids External Contracts Aids and Adaptations Rechargeable repairs
AD Housing	Housing Investment – Planned Maintenance	2017/18		Green	Amber		
AD Housing	Housing Investment – New build	2016/17		Green	Amber	Yes	

Appendix B- Auditable Areas

	<i>Housing Company</i>			Green	Amber		
AD Housing	Safeguarding	2015/16		Green	Amber		
AD Housing	Council house sales			Green	Amber	Yes	
Strategic Director – Communities & Environment							
Planning Manager	Planning (Joint Strategic Planning)	2014/15		Green	Amber	Yes	Policy/CIL
Planning Manager	Planning (Development Management) (CIL-12) (10) <i>Planning (S106) (8)</i> <i>Geographical Information System (GIS)</i>	2015/16		Green	Red	Yes	Policy/CIL
Planning Manager	Land charges and searches			Green	Amber		
Planning Manager	Building Control	2012/13		Amber	Amber		19/20
Planning Manager	Planning (Heritage)			Green	Amber		
AD Communities & Street Scene	Public Protection	2012/13		Green	Amber		19/20
AD Health & Environmental Services	Licensing	2011/12		Green	Amber		19/20
AD Communities & Street Scene	CCTV	2009/10		Green	Amber	Possible	
AD Communities & Street Scene	Parks & Open Spaces & Allotments	2012/13		Green	Amber		
AD Communities & Street Scene	Boultham Park	2017/18 (project)		Green	Amber		
AD Communities & Street Scene	Street Cleansing	2015/16		Green	Amber		

Appendix B- Auditable Areas

Service Area	Auditable Area / System (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating	Audit Risk Assessment	Included in 2018/19 Plan	Comments
AD Communities & Street Scene	Grounds Maintenance	2015/16		Green	Amber		
AD Communities & Street Scene	Refuse and recycling	2015/16		Green	Amber		
AD Communities & Street Scene	Public Conveniences	2017/18		Green	Green		
AD Communities & Street Scene	Car Parks	2017/18		Green	Amber		
AD Communities & Street Scene	Bus Station	2017/18		Green	Amber		
AD Communities & Street Scene	Strategic Waste Management			Amber	Amber		
AD Health & Environmental Services	Environmental Protection			Green	Amber		
AD Health & Environmental Services	Pollution Control			Green	Amber		
AD Health & Environmental Services	Food safety	2012/13		Green	Amber		19/20
AD Health & Environmental Services	Health & Safety <i>Other public health</i> <i>External enforcement H/S</i>	2016/17		Amber	Fin/Gov		Recent audit (NB See Housing)
AD Health & Environmental Services	Private Sector Housing <i>Empty homes</i> <i>DFG</i>	2017/18		Amber	Amber	Yes	Heating Grants
AD Health & Environmental Services	Community Centres			Green	Amber		
AD Health & Environmental Services	Sport and Leisure (pitches)	2015/16		Amber	Amber		

Appendix B- Auditable Areas

AD Health & Environmental Services	Crematorium and Cemeteries	2014/15		Green	Amber		
AD Health & Environmental Services	Events, Culture and Tourism	2014/15		Amber	Amber		
AD Health & Environmental Services	Neighbourhood working	2011/12		Amber	Amber		
AD Health & Environmental Services	Central Market			Amber	Amber		
Major Development Director							
	Growth strategy / key projects / investments (large business enquiries, promotion of the city, markets, urban extensions, master plan, renewal area strategy)			Green	Red	Yes	
	Supporting strategic infrastructure projects			Green	Amber	Yes	
	Transport Hub	2017/18		Green	Amber		
	Western Growth Corridor	2017/18		Amber	Red	Yes	