



*For all your assurance needs*

# City of Lincoln Council Internal Audit Plan 2019/20 Draft



## 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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## Introduction

1. Internal Audit is a statutory service required under the Account and Audit Regulations 2015<sup>1</sup>. 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.
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 during the year – (with specific reviews in July and November) 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.

## Our Internal Audit Strategy

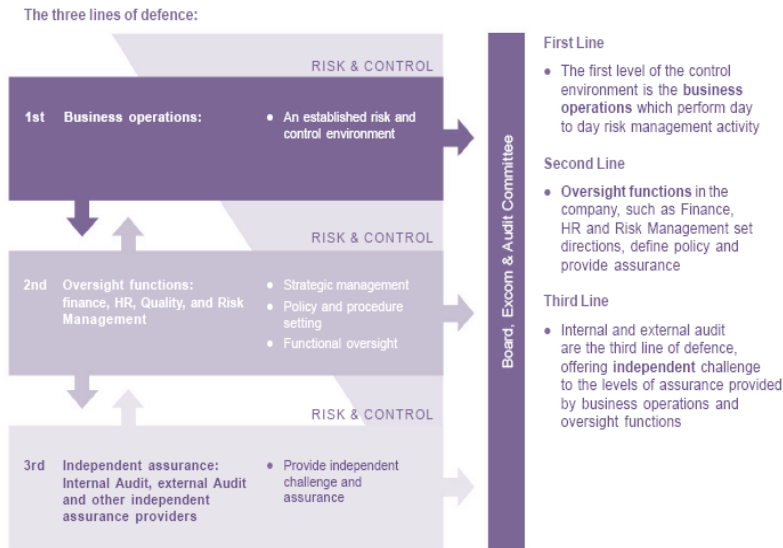
<sup>1</sup> The Account and Audit Regulation 2015 state that 'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes – taking into

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 2018.

**Figure 1 – Three Lines of Assurance Model**



**Figure 2 –Your Assurance Status**

The Combined Assurance work is being finalized and will be completed for the final audit plan

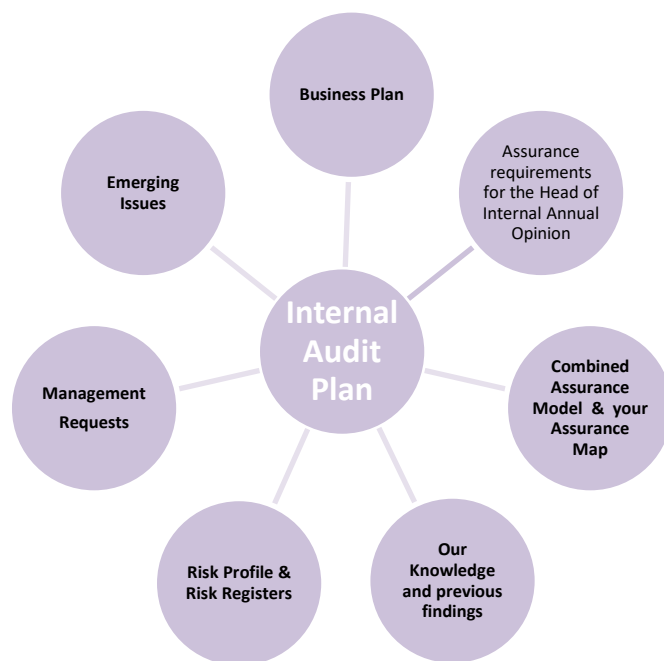
12. Our Internal Audit Strategy also seeks to co-ordinate our work with other assurance providers where we can. In particular we liaise with External Audit to ensure the Council gets the most out of its combined audit resource – keeping audit fees low.

## 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 2019/20

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	Area	Reason for inclusion in the Internal Audit Strategy and Plan Area
<p><b>Financial Governance</b></p>	<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 proposed are; Housing Rental income, Efficiency Savings, Treasury Management, Payroll</p>	<p><b>Critical Activities</b></p>	<p>The combined assurance work undertaken has identified some critical activities where a potential audit would provide independent assurance over the effectiveness of risk management, control and governance processes.</p> <p>The areas proposed are; Apprentice scheme, Housing Allocations, Homelessness, Voids, Housing Strategy, Community Safety, Growth &amp; Regeneration, Welfare Reform.</p>
<p><b>Governance &amp; Risk</b></p>	<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.</p> <p>The areas proposed are; Organisation Development (People Strategy), Risk Management; Counter Fraud; Governance; Recruitment, Scrutiny, Performance Management</p>	<p><b>Project Assurance</b></p>	<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> <p>The projects proposed for review are; Western Growth, De Wint Court, the Vision 2020 programme</p>

## Our Internal Audit Plan

Area	Reason for inclusion in the Internal Audit Strategy and Plan
<b>IMT</b>	<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 use external specialists for part of this work.</p> <p>The detailed IMT audit plan will be agreed once the Combined Assurance work is completed</p>
<b>Follow Up</b>	<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 and the Audit Committee 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>
<b>Combined Assurance</b>	<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
<b>Consultancy /VFM / No-Opinion Reviews</b>	<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. For 2019/20 the Council's Internal Audit Plan is **360 Days** – with an additional **40 days** for testing of the Housing Subsidy claim on behalf of External Audit. As part of efficiency savings the plan has been reduced from 450 days in 2018-19. *The Internal Audit team also provide 145 audit days for Boston Borough Council.*

### 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.



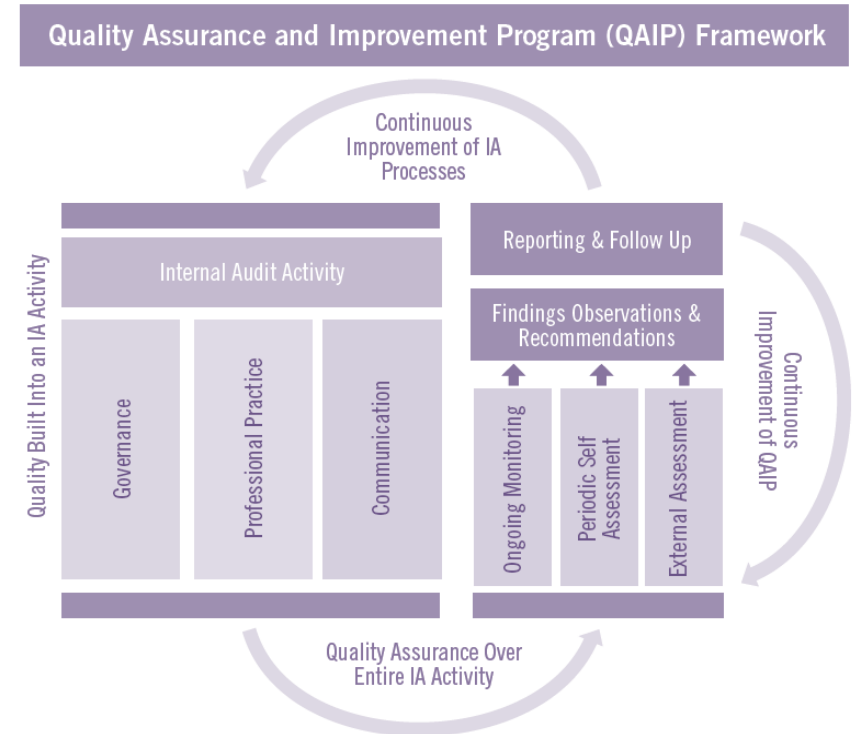
19. Our approach to delivering of internal audit work is based on a clear protocol detailed in the Audit Charter. How this works in practice is set out opposite.
20. Our performance is monitored by the Section 151 Officer and the Audit Committee - measured against 3 key areas:
- Delivery of planned work.
  - 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 or where agreed actions are overdue..

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 in 2019/20 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	2019/20 (days)	Grade Mix (%)
Head of Internal Audit	143	36%
Principal Auditor	104	26%
Senior Auditors	143	36%
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 (See Notes)**	Assurance Map RAG Rating	Risk Register SRR (All); DRR(Red);FRR	Corporate Priority Vision 2020	Management Request	Internal Audit Priority
<b>Critical Activities</b>							
<b>Chief Executive</b>							
<b>Payroll (10)</b>	Risk Based Audit.	SA-DD	Green				
<b>Recruitment &amp; Selection (10)</b>	Review recruitment processes to ensure compliance with policy and procedures. Internal recruitment and promotions	Amber	Green		RI		
<b>Apprentice scheme (5)</b>	Financial arrangements	Red	Amber				
<b>Scrutiny function (5)</b>	Review operation of the Council's Scrutiny committees and training of Members	Red	Green				
<b>Treasury Management (10)</b>	Review the operation of the Treasury Management function – investments & borrowing	SA-DD	Green				
<b>Performance Management (10)</b>	Review the operation of the new performance management system (likely quarter 4). Focus to include data quality.	Amber	Green				
<b>Efficiency Savings (10)</b>	A review of the project and programme arrangements	Amber	Amber	SRR	HPS		

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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
<b>Strategic Director - Housing and Investment</b>							
<b>Housing Allocations / Choice Based Lettings (10)</b>	Two staged review: review of current project to respond to issues/risks and a later review (Q3/4) to review the accuracy and processing arrangements on the new IT system following the 2017 audit.	Red	Red	DRR			
(5)	A look back on the recent New Build allocations and any lessons learned.						
<b>Homelessness (10)</b>	Review the implementation of the requirements of the Homeless Reduction Act	Red	Amber	DRR	QH		
<b>Housing Repairs (10)</b>	Review the arrangements for interaction between reactive repairs (including voids) and planned maintenance including scheduling. The respective levels and links between planned and reactive repairs.  Plus on-line reports/repairs project.	Amber	Amber			✓ (Part)	

## Appendix A - Draft Internal Audit Plan

<b>Housing Strategy (10)</b>	Review of the implementation of the housing strategy including how the strategy informs housing provision (Q4) Review the arrangements between Housing Investment and Major Developments for the delivery of the Housing Strategy.	Red	Green			✓ (Part)	
<b>Rental income (10)</b>	Risk Based Audit, to include the impact of Universal Credit, Housing Appeals, and Tenancy Sustainability.	SA-DD	Green	DRR		✓ (Part)	
<b>Housing ASB (5)</b>	A review of the arrangements to deal with housing ASB	Amber	Green			✓	
<b>Strategic Directors – Communities &amp; Environment + Housing &amp; Investment</b>							
<b>Community Safety (15)</b>	Review the aspects of public protection;  <ul style="list-style-type: none"> <li>• City centre intervention (PIR linked- early review April )</li> <li>• Safeguarding</li> <li>• Licensing (including links with Police and enforcement)</li> </ul>	Red	Green		RP		
		Red	Green	DRR			
		Amber	Green				
<b>Private sector housing follow up (2)</b>	<ul style="list-style-type: none"> <li>• Further follow up of HMO work (previous Limited Assurance)</li> </ul>	Amber	Green				
<b>Sport and Leisure pitches (3)</b>	<ul style="list-style-type: none"> <li>• Short contract review of all weather pitches (start April hopeful completion Summer)</li> </ul>	Amber	Green			✓	

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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
<b>Major Developments Directorate</b>							
<b>Growth &amp; Regeneration (10)</b>	We will review the Council's Vision 2020 projects around growth and regeneration, including strategies, investment, partnerships, and infrastructure.	Red	Green	SRR	EG		
<b>Financial Governance</b>							
<b>Welfare Reform (10)</b>	Review the arrangements for the roll out of Universal Credit and the management of the risks involved plus the provision of Welfare Advice.	Red	Green	DRR	RI		
<b>Counter Fraud (20)</b>	We will continue to liaise with the Lincolnshire Counter fraud partnership, engage with NFI and build on work from Fraud risk assessment, continue to roll out the fraud e-learning training and other specific projects.	Amber	Amber	FRR			
<b>Governance and Risk</b>							
<b>Governance (3)</b>	Annual assurance work focussing on the key elements of corporate governance including the Annual Governance Statement	Amber	Green	SRR			
<b>Risk Management (3)</b>	Annual assurance work focussing on the key elements of risk management.	SA-DD	Green				

## Appendix A - Draft Internal Audit Plan

Information Management and Technology (IMT)						
<p><b>ICT Audit (30)</b></p>	<p>Coverage to be determined following completion of a new ICT Assurance Map. We will seek to provide assurance that key controls comply with industry best practice and are operating effectively.</p> <p>Possible areas:</p> <ul style="list-style-type: none"> <li>• Strategy (old and new) including infrastructure; budget; programme/projects (including reference to telephony system); procurement; ICT Board.</li> <li>• LG Stocktake and Assurance Map (action plan)</li> <li>• Security Area (s)</li> </ul>	<p><b>Amber</b></p>	<p><b>TBC</b></p>			



## Appendix A - Draft Internal Audit Plan

Audit Area	Assurance Sought	Internal Audit Risk Assessment	Assurance Map RAG Rating	Strategic Risk Register	Corporate Priority	Management Request	Internal Audit Priority
<b>Projects</b>							
<b>Western Growth (10)</b>	Review programme governance / project management arrangements	Red	Amber	SRR DRR	EG		
<b>De Wint Court (10)</b>	Review project and contract management arrangements	Red	Amber				
<b>Vision 2020 (additional V2020 audit if time allows)</b>	Review of programme governance / project management arrangements	Amber	Green	SRR	✓		
<b>Consultancy /VFM / No-Opinion Reviews</b>							
<b>Refuse and Recycling (3)</b>	A short review of the work done to assess the future direction of the service						
<b>Brexit (5)</b>	We will identify VFM issues (if they arise) during standard risk/assurance audits. To assist with risk and control issues as part of a Brexit working group and undertake audit/compliance work as required (Example issues include staffing; supplier resilience etc.). LRF links						

## Appendix A - Draft Internal Audit Plan

<b>Emerging legislation/policy (3)</b>	To ensure managers have planned appropriately for new and emerging legislation/policy						
<b>Key Control Testing</b>							
<b>Key Control Testing</b>  <b>There is no KC work in 19/20 (all are full risk based audits)</b>	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:	<b>Red- DD</b>	<b>Green</b>	<b>Key Control testing is part of our due diligence cyclical work</b>			
<b>Sub Total Days Allocated</b>	<b>247 days</b>						

## Appendix A - Draft Internal Audit Plan

Other Relevant Areas	Assurance Sought	Internal Audit Risk Assessment	Assurance Map RAG Rating	Strategic Risk Register	Corporate Priority	Management Request
<b>Audit follow up work (10)</b>	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes.	N/A				
<b>Combined Assurance (10)</b>	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.	N/A				
<b>Audits brought forward and Contingency (30)</b>	Completion of 2018-19 audits plus Contingency	N/A				
<b>Sub Total Days Allocated</b>	<b>50 days</b>					
Advice and liaison, management, reactive investigations - (35)		N/A				
Annual Internal Audit Report – (3)		N/A				
Audit Committee – (20)		N/A				
Review IA Strategy and Planning – (5)		N/A				
<b>Sub Total Days Allocated</b>	<b>63 days</b>					
<b>Audit Plan - Grand Total</b>		<b>360 days</b>				
<b>Housing Benefit Subsidy</b>		<b>40 days</b>				

## Appendix B- Auditable Areas

Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2019)	Audit Risk Assessment (2019)	Included in 2019/20 Plan	Comments
<b>Chief Executive</b>						
City Solicitor						
Legal	2012/13		Green	Amber		
Scrutiny			Green	Red	Yes	
Ethics & Culture	2018/19		Amber	Amber		Audit in progress
Information Governance / GDPR	2018/19		Amber	Fin/Gov		Audit not yet started
Electoral Services (electoral registration & elections)	2017/18		Green	Amber		
Democratic Services			Green	Amber		
Procurement	2018/19		Amber	Fin/Gov		Audit not yet started
HR	2017/18	Subs	Green	Amber	Yes	Attendance man f/up in 18/19
Payroll	2016/17	Subs	Green	Fin/Gov	Yes	
Workbased Learning / Apprentices			Amber	Red	Yes	
Civic and Twinning			Green	Green		
<b>Chief Finance Officer</b>						
Income / Bank	2018/19		Green	Fin/Gov		Audit in progress
Budget / GL / Financial Strategy	2016/17	High	Green	Fin/Gov		
Insurance	2011/12		Green	Fin/Gov		
Creditors	2017/18	Subs	Amber	Fin/Gov		
Debtors	2017/18	High	Green	Fin/Gov		
Risk Management	2018/19	Subs	Green	Fin/Gov	Yes	
TOFS (Incl Commercialism)	2018/19	Subs	Amber	Amber	Yes	
Revenues - Shared Service	2016/17	Subs	Green	Green		
Revenues- NNDR	2017/18	High	Green	Fin/Gov		

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Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2019)	Audit Risk Assessment (2019)	Included in 2019/20 Plan	Comments
Revenues-CTax	2017/18	Subs	Green	Fin/Gov		
Revenues-Recovery	2016/17	Subs	Green	Fin/Gov		
Housing Benefit & CT Support	2017/18	Subs	Green	Fin/Gov		
Welfare Reform / Universal Credit			Green	Red	Yes	
Counter Fraud	2017/18		Amber	Amber	Yes	Annual audit
Asset Register	2014/15		Green	Fin/Gov		External Audit assurance
VAT	2010/11		Green	Fin/Gov		
Treasury Management	2016/17	Subs	Green	Fin/Gov	Yes	
Bank	2018/19		Green	Fin/Gov		Audit in progress
Small Business Support	2018/19	High	Green	Amber		
Property Services ( <i>incl Facilities management</i> )	2018/19	High	Green	Amber		
Asset Rationalisation / AMP	2017/18	Subs	Amber	Red		
Business Strategy / Vision 2020	2018/19		Green	Amber	Yes	Audit not yet started
Performance management	2016/17	Subs	Green	Amber	Yes	
Social Policy (Anti-Poverty / Community Cohesion)			Green	Amber		
Consultation and engagement			Green	Amber		
Partnership management	2018/19		Amber	Amber		Audit in progress
Business Development and ICT ( <i>Infrastructure/security, Projects and programmes, Strategy, Legal compliance, Applications</i> )	2018/19		TBC	Fin/Gov	Yes	
Customer Services ( <i>incl workflow, Complaints, build security</i> )	2017/18	Subs	Green	Amber		
Business Continuity and Emergency Planning	2017/18	Subs	Amber	Fin/Gov		
Projects and programme management	2018/19		Green	Amber	Yes	Audit not yet started
Equality and Diversity	2010/11		Green	Amber		

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Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2019)	Audit Risk Assessment (2019)	Included in 2019/20 Plan	Comments
Corporate Governance	2017/18	Subs	Green	Amber	Yes	
City Lottery	2018/19		Green	Amber		
Communications			Green	Amber		
<b>Strategic Director – Housing &amp; Investment</b>						
AD Housing Investment & Strategy						
Housing Strategy / Affordable Housing			Green	Red	Yes	
Housing Company			Green	Amber		
HRA Business plan	2012/13		Green	Red		
Sincil Bank Regeneration	2018/19	Subs	Amber	Amber		
Planned Maintenance	2017/18	Subs	Green	Amber		
Safety Assurance	2018/19		Amber	Amber		Audit in progress
AD Housing						
Tenancy Services	2017/18	Subs	Green	Amber		
Rent collection	2016/17	Subs	Green	Fin/Gov	Yes	
Housing Needs (Sheltered/supported)	2011/12		Green	Amber		
Choice based lettings / allocations	2016/17		Red	Red	Yes	
Homelessness	2009/10		Amber	Red	Yes	
Control Centre	2016/17		Green	Amber		
Housing Repairs Service (Voids, Fleet, H/safety, IT, Stores)	2017/18	Subs	Green	Amber	Yes	
Safeguarding	2013/14		Green	Red	Yes	
Council house sales	2018/19		Green	Amber		Audit in progress
<b>Strategic Director – Communities &amp; Environment</b>						
Planning Manager						
Joint Strategic Planning	2014/15		Green	Amber		
Development Management	2014/15		Green	Amber		

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Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2019)	Audit Risk Assessment (2019)	Included in 2019/20 Plan	Comments
Planning obligations (CIL, S106)	2018/19		Green	Amber		Audit not yet started
Building Control	2012/13		Amber	Amber		
Planning (Heritage)			Green	Amber		
AD Communities & Street Scene						
CCTV	2009/10		Green	Red	Yes	
Parks & Open Spaces & Allotments	2012/13		Green	Amber		
Boultham Park	2018/19		Amber	Amber		
Street Cleansing	2015/16		Green	Amber		
Public Protection	2012/13		Green	Amber		
Grounds Maintenance	2015/16		Green	Amber		
Refuse and recycling	2015/16		Green	Amber		
Public Conveniences	2017/18	Subs	Green	Green		
Car Parks	2017/18	Subs	Green	Amber		
Bus Station	2017/18		Green	Amber		
Strategic Waste Management	2020/21		Amber	Amber		
AD Health & Environmental Services						
Licensing	2011/12		Green	Amber	Yes	
Environmental Protection			Green	Amber		
Pollution Control			Green	Amber		
Food safety	2012/13		Green	Amber		
Health & Safety (other public health, External enforcement H/S)	2016/17		Amber	Amber		
Private Sector Housing (incl Empty homes, DFG)	2017/18	Limited	Green	Amber		
Community Centres			Green	Amber		

## Appendix B- Auditable Areas

Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2019)	Audit Risk Assessment (2019)	Included in 2019/20 Plan	Comments
Sport and Leisure (pitches )	2015/16		Green	Amber		
Crematorium and Cemeteries	2014/15		Red	Amber		
Events, Culture and Tourism	2014/15		Amber	Amber		
Central Market			Amber	Amber		
<b>Major Developments Director</b>						
Growth strategy / key projects / investments (large business enquiries, promotion of the city, markets, urban extensions, master plan, renewal area strategy)			Green	Red	Yes	
Housing New Build	2015/16	Subs	Amber	Red	Yes	
Supporting strategic infrastructure projects			Green	Amber		
Transport Hub	2018/19	Subs	Green	Amber		
Western Growth Corridor	2017/18		Amber	Red	Yes	
City Centre Masterplan			Green	Amber		
Markets & City Square			Amber	Amber		

\*\*Audit Risk Assessment: Takes account of value/volume, audit rating, sensitivity, significance, changes, other assurance

Red: Audit score between 12 and 15

Amber: Audit score between 8 and 11

Green: Audit score between 1 and 7