



Appendix A

*For all your assurance needs*

# City of Lincoln Council

## Revised Internal Audit Plan 2020/21



## 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

# Contents



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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 revised Internal Audit plan taking account of Covid-19. We have revised the audit plan to take account of resources available for the remainder of 20/21 commencing 1st September 2020. Between April and August 2020, audit resources were re-prioritised to respond to the COVID pandemic. The revised plan focuses on core financial audits and other key areas, including COVID assurance, to enable internal audit to provide an annual opinion on the governance, risk and control environment at the year end. Where changes have been made to the plan these are indicated on the Plan Annex.
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

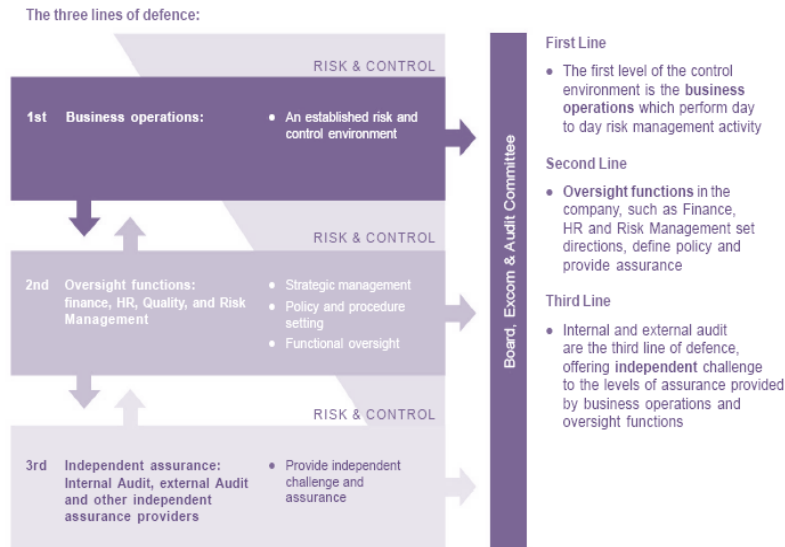
4. It is important that the Internal Audit function focusses its work on what matters most to you – providing insight, assurance and added value to the Council.
5. Our internal audit activity and plan has been driven by the Council's key objectives within the corporate plan, your key risks and critical service areas identified as part of the Combined Assurance Map.
6. 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.
7. 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.

<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

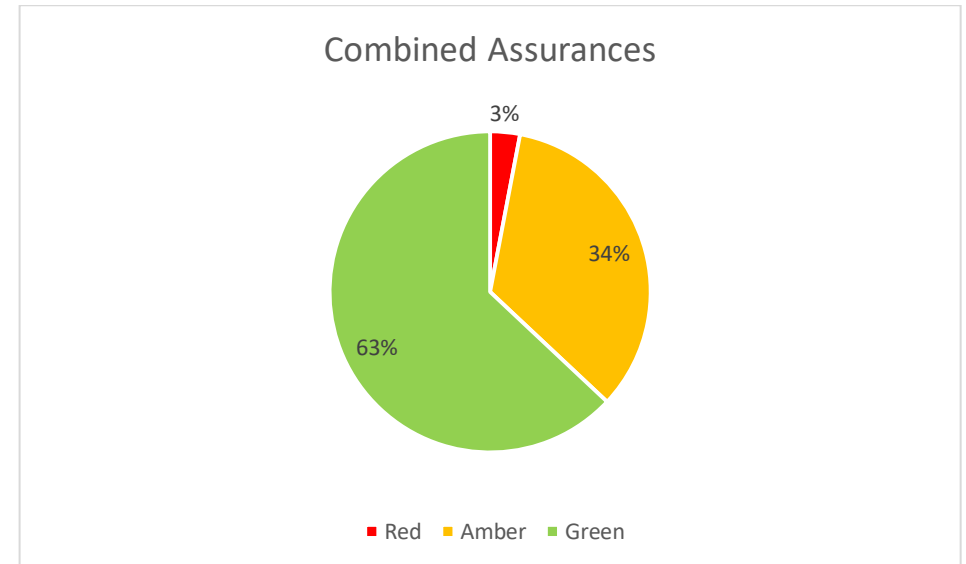
account public sector internal auditing standards or guidance'. The work of internal audit provides a substantial element of this requirement – in conjunction with the Audit Committee and Management.

8. We have identified the level of assurances in place by using the "Three lines of assurance" model – See **Figure 1**.
9. **Figure 2** shows the overall assurance levels on the Council's critical service areas / activities as at January 2020.

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



**Figure 2 –Your Assurance Status**



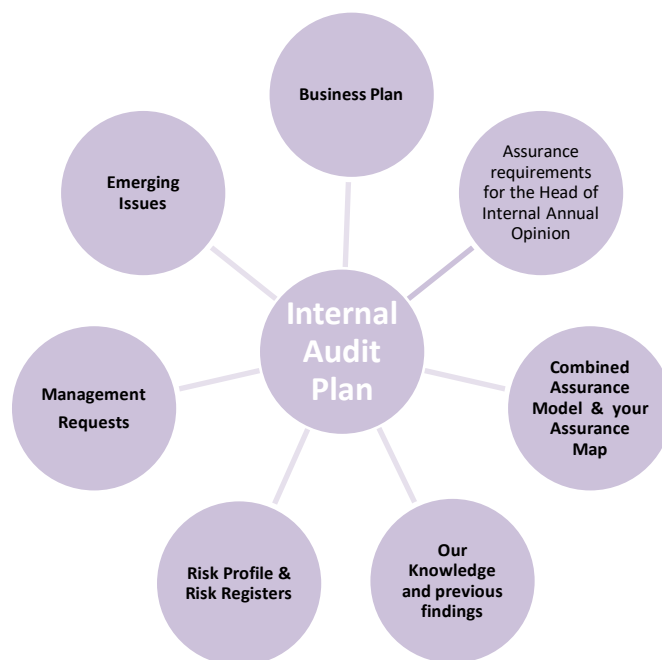
10. Our Internal Audit Strategy also seeks to co-ordinate our work with other assurance providers where we can. In particular we liaise with External Audit to ensure the Council gets the most out of its combined audit resource – keeping audit fees low.



### How we choose what we look at?

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

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



12. 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).
13. 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 2020/21

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

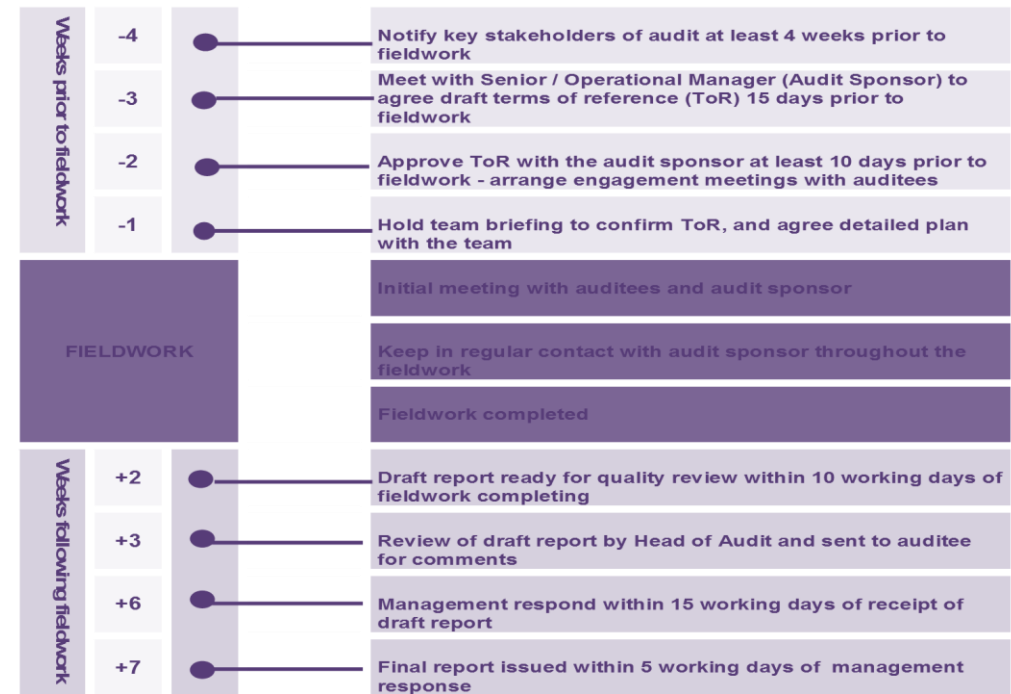
Area	Reason for inclusion in the Internal Audit Strategy and Plan	Area	Reason for inclusion in the Internal Audit Strategy and Plan Area
<b>Financial Governance</b>	<p>Providing assurance that key financial controls are in place and operating effectively during the year across all areas of the Council. 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;</p> <ul style="list-style-type: none"> <li>• Finance and Accounting/ Creditors / Debtors/ Revenues – NNDR / Revenues – Ctax/ Housing Benefit &amp; CT Support/</li> </ul>	<b>Critical Activities</b>	<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;</p> <ul style="list-style-type: none"> <li>• Health and Safety / Growth &amp; Regeneration / ICT</li> </ul>
<b>Governance &amp; Risk</b>	<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;</p> <ul style="list-style-type: none"> <li>• Business continuity/IT Disaster Recovery/ Partnerships/ counter fraud / governance and risk</li> </ul>	<b>Project Assurance</b>	<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>With limited resources this year, we will review the outcome of the project management PIR</p>

## Our Internal Audit Plan

Area	Reason for inclusion in the Internal Audit Strategy and Plan	Area	Reason for inclusion in the Internal Audit Strategy and Plan
<b>ICT/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>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> <p>14. For 2020/21 the Council's Internal Audit Plan is <b>224 Days</b> – including <b>40 days</b> for testing of the Housing Subsidy claim on behalf of External Audit. The Internal Audit team also provide 145 audit days for Boston Borough Council (these days are also being revised downwards for 20/21)</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>Annual Internal Audit Opinion</b>	<p>15. 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.</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 February 2021.</p>		



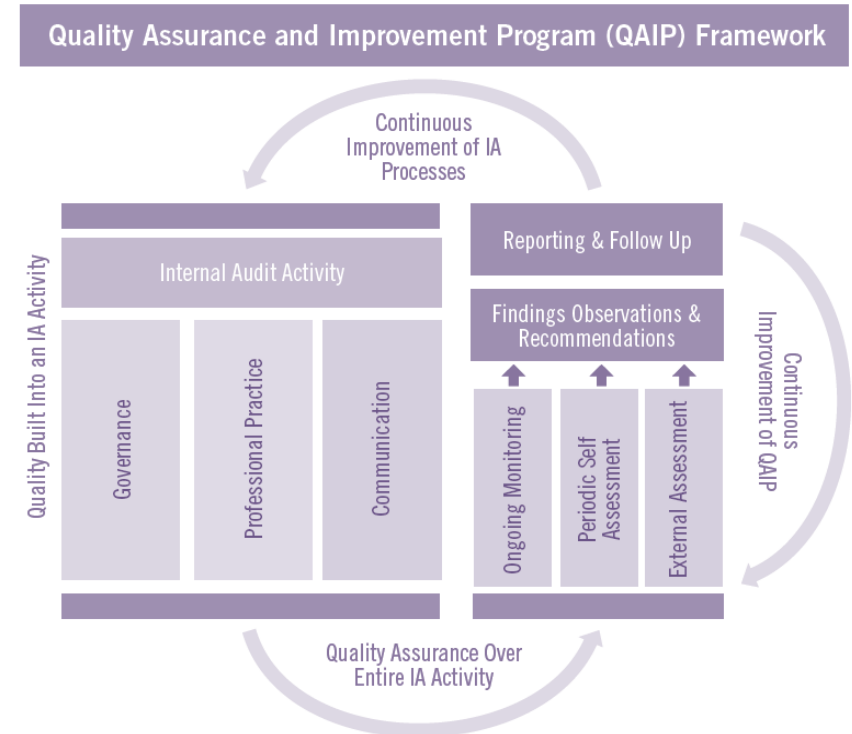
16. Our approach to delivering of internal audit work is based on a clear protocol detailed in the Audit Charter. How this works in practice is set out opposite.
17. Our performance is monitored by the Section 151 Officer and the Audit Committee - measured against 3 key areas:
- Delivery of planned work.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

**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 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 (original year days\*):

Grade	2020/21 (days)	Grade Mix (%)
Head of Internal Audit	143*	36
Principal Auditor	143*	36
Senior Auditor	104*	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	Assurance Map RAG rating	Internal Audit Risk Assessment (See Notes)**	Risk Register SRR (All); DRR(Red):FRR	Corporate Priority Vision 2020/2025	Management Request	Internal Audit Priority
<b>Critical Activities</b>							
<b>Chief Executive</b>							
<b>COVID-19 (25)</b>	Assurance work around the impacts of COVID. Scope of work to be agreed.	N/A	Red				
<b>Finance and Accounting (5)</b>	Key controls (budgetary control)	Amber	Fin/Gov				
<b>Creditors (7.5)</b>	Risk based audit	Amber	Fin/Gov				
<b>Debtors (7.5)</b>	Risk based audit	Green	Fin/Gov				
<b>Business continuity/IT Disaster Recovery (5)</b>	BC/ITDR follow up of previous audit in 2017/18	Amber	Red (12)				
<b>Revenues - NNDR (10)</b>	Risk based audit	Green	Fin/Gov				
<b>Revenues - CTax (5)</b>	Risk based audit (key controls)	Green	Fin/Gov				
<b>Housing Benefit &amp; CT Support (10)</b>	Risk based audit + UC + Welfare advice	Green	Fin/Gov				
<b>Partnerships (3)</b>	Annual Assurance report to Audit Committee	Amber	Fin/Gov				

## Appendix A - Draft Internal Audit Plan

Information Management and Technology (IMT) (CX Responsibility, currently line managed by the Strategic Director - Housing and Investment)							
<p><b>ICT Audit (18)</b></p>	<p><b>Revised from 30 to 18* days</b></p> <p>Coverage to be determined following completion of a new ICT Assurance Map.</p> <p>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>• Major IT Infrastructure Project – Delivery / Outcomes</li> <li>• *Roles/Responsibilities</li> <li>• *IT Security</li> <li>• *Programme/project man + Office 365</li> <li>• Risks/changes since COVID</li> </ul>	<p><b>Amber/ Green</b></p>	<p><b>TBC</b></p>				



## Appendix A - Draft Internal Audit Plan

Audit Area	Assurance Sought	Assurance Map RAG rating	Internal Audit Risk Assessment (see Notes)**	Risk Register SRR (All); DRR(Red);FRR	Corporate Priority Vision 2020	Management Request	Internal Audit Priority
<b>Strategic Director - Housing and Investment</b>							
<b>De Wint Court (2)</b>	Operational risks linked to the project  Revised to (2) days from (10) to support the risk assessment process	Green	Amber(10)				
<b>Strategic Director – Communities &amp; Environment</b>							
<b>Health and Safety (5)</b>	Risk Assessments - management oversight & authorisation	Green	Amber(10)				
<b>Consultancy</b>	Rogue Landlord project (resource to be allocated)	Green	Amber(10)			Yes	

## Appendix A - Draft Internal Audit Plan

Audit Area	Assurance Sought	Assurance Map RAG rating	Internal Audit Risk Assessment (see Notes)**	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 (3) (Was 10)</b>	Strategy, projects, inward investment (Includes Town Investment Plan)	Green	Red(12)				
<b>Wester Growth (10)</b>	Western Growth Corridor (c/fwd from 19/20)	Amber	Red(12)				
<b>Financial Governance</b>							
<b>Counter Fraud (3)</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. <b>Revised down from 20 days to 3</b>	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

Audit Area	Assurance Sought	Assurance Map RAG rating	Internal Audit Risk Assessment (see Notes)**	Risk Register SRR (All); DRR(Red):FRR	Corporate Priority Vision 2020	Management Request	Internal Audit Priority
<b>Other Projects (0)</b>							

## Appendix A - Draft Internal Audit Plan

Audit Area	Assurance Sought	Assurance Map RAG rating	Internal Audit Risk Assessment (see Notes)**	Strategic Risk Register	Corporate Priority	Management Request	Internal Audit Priority
<b>Consultancy /VFM / No-Opinion Reviews</b>							
<b>Key Control Testing</b>							
<b>Key Control Testing</b>	Finance and Accounting (See above)  Council Tax (See above)		<b>Fin/Gov</b>	<b>Key Control testing is part of our due diligence cyclical work</b>			
<b>Sub Total Days Allocated</b>	<b>125 was 247</b>						

## Appendix A - Draft Internal Audit Plan

Other Relevant Areas	Assurance Sought	Assurance Map RAG Rating	Internal Audit Risk Assessment	Strategic Risk Register	Corporate Priority	Management Request
<b>Audit follow up work (3)</b>	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes. <b>Revised from 10 to 3 days</b>			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 (20)</b>	Completion of 2019-20 audits (was 30 days)			N/A		
<b>Sub Total Days Allocated</b>	<b>33 days (was 50)</b>					
Advice and liaison, management, reactive investigations - (10 was 35)				N/A		
Annual Internal Audit Report – (3)				N/A		
Audit Committee – (10 was 20)				N/A		
Review IA Strategy and Planning – (3 was 5)				N/A		
<b>Sub Total Days Allocated</b>	<b>26 days (was 63)</b>					
<b>Audit Plan - Total</b>						<b>184 days</b>
<b>Housing Benefit Subsidy</b>						<b>40 days</b>
<b>Total planned days</b>						<b>224 days</b>



## Appendix B- Auditable Areas

Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2020)	Audit Risk Assessment (2020)	2020/2021 Plan	Comments	Days
<b>Chief Executive</b>							
City Solicitor							
Legal	2012/13		Green	Amber(10)			
Scrutiny			Green	Amber(8)			
Electoral Services (electoral registration & elections)		N/A	Green	Amber (9)			
Democratic Services			Green	Amber (8)			
Members/member development			Amber	Amber(9)			
Ethics & Culture	2019/20	N/A	Amber	Amber (9)			
Civic and twinning			Green	Green (6)			
Payroll	2019/20	Subs	Green	Fin/Gov			
Procurement	2018/19	Subs	Amber	Fin/Gov			
HR	2019/20	Subs	Green	Amber			
Workbased Learning / Apprentices			Amber	Amber			
<b>Chief Finance Officer</b>							
MTFS							
Finance and Accounting (VAT – 2010/11)	2016/17	High	Amber	Fin/Gov	Yes	Key controls	5
Income / Bank	2018/19		Green	Fin/Gov			
Treasury Management	2019/20	Subs	Green	Fin/Gov			
Insurance	2011/12		Green	Fin/Gov			
Creditors	2017/18	Subs	Amber	Fin/Gov	Yes	Risk based audit	7.5
Debtors	2017/18	High	Green	Fin/Gov	Yes	Risk based audit	7.5
Risk Management	2019/20		Green	Fin/Gov	Yes		3
TOFS (Incl Commercialism)	2019/20		Amber	Amber(11)			
Counter Fraud	2019/20		Amber	Fin/Gov	Yes		
Property Services (A/D, rent, leases)	2018/19*		Amber	Amber(8)			

## Appendix B- Auditable Areas

Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2020)	Audit Risk Assessment (2020)	2020/2021 Plan	Comments	Days
*Commercialisation (18/19) *Lease income and managed workspaces*(18/19)		Sub High					
Small Business support (Incl MWS)	2018/19*	High	Green	Green (5)			
Facilities management	2010/11		Amber	Amber(9)			
Corporate Asset management (asset acquisition/commercialisation)	2017/18 2018/19	Subs	Amber	Amber (8)			
Grey friars (project)* <i>Not yet approved</i>			Green	Red 12			
Business Continuity	IT DR*		Amber	Red (12)	Yes	BC/ITDR follow up	5
Revenues - Shared Service	2016/17	Subs		Amber (11)			
Revenues- NNDR	2017/18	High	Green	Fin/Gov	Yes	Risk based audit	10
Revenues-CTax	2017/18	Subs	Green	Fin/Gov	Yes	Risk based audit	5
Revenues-Recovery	2016/17	Subs	Green	Fin/Gov			
Housing Benefit & CT Support	2017/18	Subs	Green	Fin/Gov	Yes	Risk based audit + UC + Welfare advice	10
Policy							
Business Strategy / Vision 2025/One Council	2018/19	Subs	Green	Red(12)			
Service planning			Amber	Amber (9)			
Corporate Governance (AGS/Code)			Green	Fin/Gov	Yes	Conuslt	
Performance management	2019/20	Current	Green	Fin/Gov			
Project /Programme management	2019/20	Limited	Amber	Red (12)			
Corporate social responsibility			Green	Green(5)			
Social Policy (Anti-Poverty / Community Cohesion)			Green	Green(3)			
Consultation and community engagement			Green	Amber (8)			
Partnership management	2019/20	Current Consult	Amber	Fin/Gov	Yes	Assurance to Audit Committee	3
Lincoln Lottery	2018/19	Consult	Green	Green (5)			
Equality and Diversity			Green	Amber(10)			
Strategic information analysis			Green	Green(6)			

## Appendix B- Auditable Areas

Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2020)	Audit Risk Assessment (2020)	2020/2021 Plan	Comments	Days
Customer Services							
Customer Services ( <i>incl, build security</i> )	2017/18	Subs	Green	Amber(9)			
Workflow			Green	Amber(9)			
Corporate complaints			Green	Green (7)			
Welfare advice			Green	Amber (8)	Yes	See HB audit	
Communications							
Communications			Green	Amber(10)			
<b>Strategic Director – Housing &amp; Investment</b>							
AD Housing Investment & Strategy							
Housing Strategy			Green	Amber(11)			
Resident involvement			Green	Green(7)			
HRA Business plan	2012/13		Green	Red(12)		Review deferred to 20/21. Audit 21/22	
Sincil Bank Regeneration	2018/19	Subs	Green	Amber(9)			
Safety Assurance - *part of planned maintenance Fire safety	2018/19* 2019/20	Subs N/A	Amber	Red(12)			
De Wint Court	2019/20	Current	Green	Project		Risk assessment support	2
AD Housing							
Tenancy Services	2017/18	Subs	Green	Amber(9)			
Leasehold Management			Green	Green(6)			
Void management			Amber	Red(12)			
Rent collection	2019/20	Subs	Green	Fin/Gov			
Homelessness	2019/20	Current	Green	Amber(9)			
Housing Needs (Sheltered/supported)	2011/12		Green	Amber(9)			
Choice based lettings / allocations	2019/20	Current	Amber	Amber(11)			
Control Centre	2016/17		Green	Red(12)		See Combined Assurance	

## Appendix B- Auditable Areas

Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2020)	Audit Risk Assessment (2020)	2020/2021 Plan	Comments	Days
Safeguarding	2013/14		Amber	Amber(11)		Adult review in 2019 & Children in 2020	
Right to buy	2018-19		Green	Green (6)			
Investment and Repairs							
Housing Repairs Service (Incl Voids, Fleet, Stores, IT, Rech repairs))	2017/18	Subs	Green	Red (13)			
Housing Investment	2017/18	Subs	Amber	Amber(11)			
BDIT							
Business Development and ICT	2019/20		TBC	Fin/Gov			
Strategy/Roles			Green	Fin/Gov (12)	Yes		3
Infrastructure and assets	2020/21		Amber	Fin/Gov(13)			
IT security	2020/21		Amber	Fin/Gov (11)	Yes	To be agreed	7.5
IT support/helpdesk			Green	Fin/Gov(9)			
Telecoms			Green	Fin/Gov(11)			
Maintenance of systems			Amber	Fin/Gov(12)			
Business development			Amber	Fin/Gov(12)	Yes	To be agreed	7.5
Website	2019/20	Current	Green	Fin/Gov(10)			
Information Governance / GDPR	2018/19	Subs	Amber	Fin/Gov(11)			
Land charges and search fees			Green	Amber (8)			
<b>Strategic Director – Communities &amp; Environment</b>							
Planning Manager							
Joint Strategic Planning	2014/15		Green	Amber(9)			
Development Management	2014/15		Green	Amber(10)			
Planning policy (JSPU)	2014/15		Green	Amber(9)			
Planning (Heritage)			Green	Amber(9)			
Building Control	2012/13		Amber	Amber(11)			
Planning obligations, CIL, S106	2018/19	High	Green	Green(6)			
AD Communities & Street Scene							

## Appendix B- Auditable Areas

Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2020)	Audit Risk Assessment (2020)	2020/2021 Plan	Comments	Days
CCTV	2009/10		Green	Amber(11)			
Parks & Open Spaces & Allotments	2012/13		Green	Amber(9)		Hartsholme improvements (2021)	
Boultham Park	2018/19	Subs	Amber	Amber(9)		Lake £1.1M	
Street Cleansing	2015/16		Amber	Red(13)			
Grounds Maintenance	2015/16		Amber	Red (13)			
Refuse and recycling	2015/16		Amber	Red (13)			
Public Conveniences	2017/18	Subs	Green	Green(3)			
Car Parks	2017/18	Subs	Green	Amber(9)			
Bus Station	2017/18	Consult	Green	Amber(8)			
Strategic Waste Management			Amber	Amber			
Allotments			Green	Green(7)			
Non-operational land			Amber	Green(6)			
<b>AD Health &amp; Environmental Services</b>							
Environmental Protection			Green	Amber(8)		Strategy review 2020	
Food safety	2012/13		Green	Amber(9)			
Public Protection	2012/13		Green	Amber(10)			
Licensing	2019/20	Subs	Green	Amber(9)			
Community Centres			Amber	Amber(9)			
Leisure centres	2015/16		Green	Amber(11)			
Health & Safety	2016/17		Green	Amber(10)	Yes	Risk assessments	5
Other public health			Green	Green(7)			
Private Sector Housing DFG, security grants	2017/18	Consult	Red	Red (12)			
Private sector housing – standards/HMO's Follow up	2017/18 2019/20	Limited	Red	Amber (11)			
Private sector housing – empty homes			Green	Amber(8)			
Sport and Leisure (pitches )	2019/20	Current	Green	Amber(8)			
Bereavement services	2014/15		Red	Red(15)			
Visitor information	2014/15		Amber	Amber(11)			



## Appendix B- Auditable Areas

Service Area / Auditable Area (DD = Due Diligence)	Last audited	Last Opinion	Assurance Map Rating (2020)	Audit Risk Assessment (2020)	2020/2021 Plan	Comments	Days
Central Market			Green	Green(7)			
Regeneration – Sincil bank project	2018/19		Green	Amber(9)			
Emergency planning			Amber	Amber(11)		See BCP/IT DR	
<b>Major Developments Directorate</b>							
AD Growth							
Growth / Regeneration strategy			Green	Red(12)	Yes		3
Towns fund/Town Investment Planning			Green	Red(13)	Yes		
Housing New Build (Delivery)	2015/16	Subs	Amber	Red(13)			
City Centre vibrancy			Amber	Amber(11)			
Transport/travel			Amber	Amber(11)			
Energy/Climate Strategy			Amber				
Urban Extensions (general)			Amber				
Western Growth Corridor <i>Leisure village sub-project</i>	2019/20		Amber	Red(12)	Yes		10
Other partnership working						Waiting for completion of partnership assurance review	

\*\*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

## Appendix B- Auditable Areas

### Value / Volume

This assessment is based on either the cost to the council, the volume of transactions that the activity is handling or a combination of the two;

- 0 – Not material
- 1 – Minor importance (up to £100k budget & weekly transactions)
- 2 – Important (up to £1m budget and up to daily transactions)
- 3 – Material (over £1m budget and multiple transactions daily)

### Audit rating

- 0 – recent review no significant findings (full / substantial)
- 1 – Recent review with findings (limited)
- 2 – Not recently reviewed (3 years)
- 3 – Recent review – number of significant findings (No assurance)

### Sensitivity / Profile (Risk)

This assessment is about the impact if things went wrong, how much interest would there be and how much would this impact on reputation;

- 0 – low (internal system)
- 1 – Medium profile
- 2 – High profile

### Significance

This assessment reflects how important the activity is to the authority and its residents;

- 0 – not significant
- 1 – Minor significance
- 2 – Significant
- 3 – Very significant

### Changes to people / systems

- 0 – no changes
- 1 – Minor changes
- 2 – Significant changes
- 3 – New system or team

### Other assurance

Other assurances we have identified during the mapping process and how much reliance we can place on these;

- 0 – high level of assurance – e.g. Snr mgmt. oversight / management reporting / activities / external review / scrutiny
- 1 – Moderate level of assurance – management assurance
- 2 – Low level of assurance – new area – assurance unknown – emerging risk