

<u>Dep't</u>	<u>Audit area</u>	<u>Theme</u>	<u>Rationale</u>
A&C	Investigation - adult payments	IC	AD request
A&C	Discharge to Assessment (D2A) process	G/RM	AD request
C&FS	Maintained school audits - site visits and themes	All	HoIAS suggestion
C&FS	Replacement of Capita with Synergy - links to EY work	G/RM	ICT risk
C&FS	Investigation - SEN payments	RM/IC	AD request
CEx	S106 receipts	G/IC	AD request
CEx	Freeport Accountable Body arrangements	G/RM	HoIAS suggestion
CEx	Trust fund land transfer	G	AD request
Cons Risk	Grant certifications - various	IC	Grant certification
Cons Risk	Decommissioning of applications and servers	G/RM	ICT risk
Cons Risk	Third Party Access & Monitoring	G/RM	ICT risk
Cons Risk	Data Protection audits - ICO requirement	G/RM	ICT risk
Cons Risk	Information Security Risk Assessments - Review higher risk	IC	ICT risk
Cons Risk	PSN Certification	G/RM	ICT risk
Cons Risk	Cyber Security	IC	ICT risk
Cons Risk	Records Management f/u	RM	ICT risk
Cons Risk	Hardware & Software Assets	IC	ICT risk
Cons Risk	Counter Fraud NFI	IC	Fraud risk
Cons Risk	High scoring fraud risks (procurement, adults care etc)	IC	Fraud risk
Cons Risk	Procurement challenges	G/RM	AD request
Cons Risk	Governance and delivery assurance relating to Environment and Zero Carbon	G/RM	AD request
Cons Risk	Review effectiveness of CGC	G	Governance Group req't
Cons Risk	East Midlands Freeport Governance arrangements	G	HoIAS suggestion
Cons Risk	Map out key assurances - both service and ICT	G	HoIAS suggestion
Cons Risk	Process map on major funding streams	RM	HoIAS suggestion
Cons Risk	Approval process for payment feeds	RM	HoIAS suggestion
Cons Risk	P-Card usage	IC	AD request
Cons Risk	Inflation challenges to suppliers	RM	AD request

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Cons Risk	Children's Residential Project	G/RM	AD request
Cons risk	Approvals to undertake projects/spend	G	HoIAS suggestion
Cons Risk	Finance Control Group - consulting	G/IC	Request HoS
Cons Risk	School Payroll Transition - consulting	G/RM/IC	Request HoS
Cons Risk	AGS department self assessments	G	HoIAS suggestion
CR	Fusion - Workarounds, residual risks and issues management	IC	AD request
CR	Tax Digital	IC	HoIAS suggestion
CR	Fusion - Expenses - re-audit now embedded	IC	AD request
CR	Savings delivery - including deep dives	G/RM/IC	AD request
CR	Business Continuity - supplier BC plans	RM	AD request
CR	Commercial services income	IC	AD request
CR	Farm tenancies due diligence	G/RM	AD request
CR	Contract awards	G/IC	AD request
CR	Household support fund/payments to individual for Ukraine – fraud	IC	AD request
CR	Investigation - construction	G/IC	AD request
E&T	Disclosure and Barring Checks - 3rd party contractors	G/RM	AD request
E&T	The Parking Board/Partnership (with districts) – Governance arrangements	G/RM	AD request
E&T	Climate change and carbon emissions	G/RM	Nationwide risk
E&T	Zouch Bridge implementation of actions	G	AD request
E&T	Investigation - site closure	RM/IC	AD request
E&T	Fuel stock, and security of fuel	IC	Request HoS
E&T	Ash Dieback	G/RM	AD request
E&T	Counter Fraud - Bond Reimbursements	IC	AD request
PH	PH Grant	G/IC	AD request
PH	Warm Homes Grant	G/IC	Grant certification
PH	H&W Board - Governance Arrangements & Effectiveness of Sub-Groups	G	AD request