



Internal Audit

Aberdeen City Council Internal Audit Plan 2025-28

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1 Executive Summary

1.1 Introduction and background

Internal Audit's primary role is to provide independent and objective assurance on the Council's risk management, control, and governance processes. This requires a continuous rolling review and appraisal of the internal controls of the Council, involving the examination and evaluation of the adequacy of systems of risk management, control, and governance.

The purpose of this report is to seek approval of the attached Internal Audit plan for 2025-2028.

All audits included in the attached plan, as well as those in future plans, will help inform Internal Audit's opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control, which is expressed in an annual report, and provide assurance to the Audit, Risk and Scrutiny Committee. Where opportunities for improvement in controls and their application, or improvements in value for money, are identified these will be reported along with recommendations for Management to consider.

1.2 Management Commentary

The Internal Audit Plan provides elected members with a mechanism to undertake scrutiny of the Council's internal controls as part of a scheduled programme of risk-based audit work. This Plan, developed by the Chief Internal Auditor in consultation with the extended Corporate Management Team, reflects the risk appetite of the organisation and creates the opportunity for the Committee to scrutinise the effectiveness of our internal controls. The robustness of these controls remains a top priority and, as such, management support the proportionality and focus of this Plan.

Internal Audit recommendations over the last year have highlighted that there are identified controls that can be strengthened in relation to process. The below provides a breakdown of audit recommendations for the period December 2022-November 2024:

Risk Rating and Assurance Assessment	Percentage
<i>Major with Limited Assurance</i>	15%
<i>Moderate with Reasonable Assurance</i>	67%
<i>Minor with Substantial Assurance</i>	18%

Further analysis of the Major recommendations suggests that strengthened process documentation and compliance reporting internally, or non-adherence to established process, requires improvement.

Management's focus in 2025/26 and beyond is to move towards further automation, and integration, of systems and to roll out Compliance and Performance Dashboard reporting across all service areas, including mechanisms for escalation where required. It is our ambition that Internal Audit should be able to quickly obtain assurance that processes are in place and being followed thus allowing their focus to be on the fundamentals of our complex and increasingly challenging risk environment.

Discussions are underway between management and Internal Audit regarding the classification of audit findings to reflect the level of improvement required and priority to be attached to improvement actions.

2 Internal Audit Plan

2.1 Plan development

In previous years, as agreed with the Audit, Risk and Scrutiny Committee on 26 June 2018, a single-year Plan has been set out for the Committee's approval. This provided clarity over planned work during each financial year, as changes in the risk environment were often less pronounced over a shorter period. However, this provided less opportunity for the Committee to gain an understanding of the wider context or 'audit universe'. In addition, the Plan was regularly not concluded in full during the financial year to which it originally referred – due to changes in priority, risks, and resources.

There was therefore scope to develop and extend planning to provide a clearer picture of Internal Audit's work and priorities, and to provide flexibility in timing of elements of that work, over an extended period. Therefore, from 2022, the Committee approved a rolling three year plan, with the recognition that this would still be assessed each year and updates made as required.

The Plan for 2025-28 is set out at Appendix 1. The planned work with the Aberdeen City Integration Joint Board and North East Scotland Pension Fund has also been included.

In formation of the plan, Internal Audit:

- **Reviewed historic audit outputs** – The initial planning stage involved a review of completed work from across the previous years. This looked to gauge the assurance that had been obtained recently and develop a baseline that could be built upon with the current plan. Where it is hoped that the greatest coverage can be obtained in a single year, this is not always possible, so instead it will be ensured that there has been coverage over a number of years, both previously and forward looking.
- **Reviewed the agreed Plan for 2024-27** – In addition to the review of previous assurance work, the agreed plans for 2025/26 and 2026/27, approved as part of the 2024-2027 Plan overall, were reviewed. This is the starting position for the current plan; however this has changed based on developments in year and the changing risk profile of the Council.
- **Reviewed Management's progress in implementing agreed audit recommendations** – A review of the work of Management to implement audit recommendations. This looked to identify any areas where Management has struggled to implement agreed actions, and where the risks remain, for these to be factored into the audit plan.
- **Reviewed different sources of information** – A suite of information, primarily Committee reporting, was reviewed to further develop Internal Audit's understanding of the operations and issues of the Council.
- **Reviewed information from other assurance providers** – Discussions were held and reports reviewed from other assurance providers, primarily External

Audit. This looked to ensure minimal overlap, whilst also recognising that Internal Audit is required to gain its own assurances year on year.

- **Held discussion with key stakeholders** – Discussions were held with key stakeholders on a one to one basis and as part of other forums across the Council. These discussions were demand led and focused on three key areas:
 - Key risks within the auditable area.
 - Any recent or upcoming developments.
 - Suggestions for assurance reviews, including value adding pieces of work.
- **Benchmarked against other Scottish Local Authorities** – A review of the Internal Audit plans for other Local Authorities as per their Committee reporting available online. This looked to gain an understanding of issues being faced by other Local Authorities and identify any auditable areas for Aberdeen City Council.
- **Mapped to the Council's functional structure** – The proposed Internal audit Plan, for 2025-26, has been mapped to the Council's functional structure to ensure the maximum possible coverage of Council's operations. Please see Appendix 2.
- **Mapped to the Council's risk register** – A review of the Council's risk register was carried out, focusing on the Corporate and Cluster levels, and those risks that are currently outwith appetite. This resulted in the identification of eight key risk themes that have been used for ensuring appropriate coverage of different areas across Council operations. Please see Appendix 3.

The plan details what Internal Audit anticipates being able to review in the year, assuming stability in resources available to the Service. The plan is flexible and can be amended to reflect changes in priority or because of new risks being introduced or identified, although consideration needs to be given to the requirement for Internal Audit to complete sufficient work to provide an evidence based annual opinion. Internal Audit will continue to review the Council's risk registers and update its own risk assessments based on audit findings, throughout the Plan's term.

All audits included in the attached plan are part of a rolling programme of work, each element of which will help inform Internal Audit regarding the adequacy and effectiveness of the Council's framework of governance, risk management and control, allowing assurance to be provided regarding those arrangements. Focus will also be given to key risk areas across all reviews e.g. susceptibility and the occurrence of fraud. Where opportunities for improvement in controls and their application, or improvements in value for money, are identified these will be reported along with recommendations for Management to consider. This is the priority of the work however where there are opportunities to provide value adding work, this has been factored into the plan.

The time allocation for all audits assumes that systems to be reviewed are adequately documented, detailing the controls put in place by Management, and that testing

identifies that these controls are being complied with. If this is not the case, there will be an impact on the time taken to review planned areas and on the plan's achievability.

The Plan also includes time set aside to assist services in developing their controls and approach to improving compliance. This reflects continuing development of a more proactive value-added approach by Internal Audit, to supplement the more traditional core compliance-oriented audit work. For these elements of the Plan there will not be a separate Internal Audit report to the Audit Risk and Scrutiny Committee. Highlights from this work will however be provided as part of the regular Internal Audit progress reports provided to the Committee.

With approval of the plan, we will work with individual directorates and services to schedule the audit work for the year. This will look to match our internal resourcing but also ensure that it is suitable for those relevant stakeholders across the Council. We will look to ensure that management are not inundated with consecutive audits and that fieldwork, where most input is required, is at a time which does not clash with other priorities or commitments.

2.2 Undertaking planned work

When commencing each planned audit, Internal Audit contacts the Director and Chief Officer responsible for the area to be reviewed along with any other nominated contact officer. They will be reminded of the objective and scope of the review and of how Internal Audit intends to achieve the level of assurance required. Officers are invited to identify any specific aspects of the area to be reviewed that are of particular concern. Officers are also asked about their risk appetite for the areas under review. All of this is factored into the agreed scoping document. Where Internal Audit has planned in specific reviews around counter fraud, this will be a consideration for all reviews and factored into scoping where relevant as an inherent risk.

Once fieldwork has been completed, a draft report is issued to the Director and Chief Officer responsible for the area to be reviewed along with any other nominated contact officer. Officers will be asked to provide a response to individual findings and to the report overall. This response should address the points raised and either agree to address the risks or set out why no action will be taken e.g. within appetite or other priorities for available resource. At the request of Management, Internal Audit will also work with officers to ensure their agreed actions recognise the impacts on resource and where possible seek to ensure automation of processes is considered. Prior to issuing the final report, Internal Audit seeks confirmation from the Director involved that they are satisfied with the report and actions agreed to address any identified issues.

Whilst undertaking planned work, it is possible that Internal Audit may identify governance issues that are not within the stated scope of the review being undertaken. Public Sector Internal Audit Standards require that Internal Audit report such instances to those charged with governance. In this respect, Internal Audit's reports may contain issues that appear to be "outwith scope".

2.3 Resources

To undertake the attached plan, Internal Audit has an establishment of thirteen posts. It is anticipated that this will be split between Aberdeenshire and Aberdeen City councils on a 2:1 ratio. Where not presented in this document underlying the Plan is detailed calculations based on the number of audits days available, which provides assurance on the level of resource available to deliver the work. On agreement of the Plan, individual audit days will be assigned to each review and these will be inline with the allocation resource, which is again determined to be sufficient to deliver the planned work.

3 Appendix 1 – 2025-28 Internal Audit Plan

The below table sets out the Internal Audit Plan for 2025-28. The Plan should be read with the following considerations:

- Where each audit has been mapped to a Function (and a Cluster at Appendix 2), some audits will cut across many different areas of the Council’s operations. During the scoping, fieldwork and reporting stages, Internal Audit will engage all officers as relevant regardless of the area the review has been assigned to.
- The same is applicable for the mapping to the Council’s risk categories. This is to show that consideration has been given to ensuring the Plan addresses the myriad of risks across the Council’s operations but individual audits will cut across many different risk categories; the principal risk has been shown below for ease of review.
- Core assurance audits are the typically traditional compliance based reviews that are the foundation for the annual opinion provided by the Chief Internal Auditor and, where not exclusive, will typically focus on the internal financial controls and systems. Wider assurance audits are reviews that will focus more on value adding work and the broader governance framework. Whilst mapping has been provided to show a split in the Plan for the year, the type of review is not exclusive and Internal Audit will ensure that all work contributes to the annual opinion, whilst also adding value where possible. It is considered that a mix of both core and wider assurance reviews is required to provide an evidence base on which the Chief Internal Auditor’s annual opinion can be given.

The planned work with the Aberdeen City Integration Joint Board and North East Scotland Pension Fund for 2025-28 is also presented.

Function	Auditable Area	Objective	Principal Risk	Assurance
2025/26				
City Regeneration & Environment	Carbon Budgeting	To ensure that appropriate arrangements are in place regarding carbon budget setting, monitoring, and reporting.	Strategic	Wider
City Regeneration & Environment	Trade Waste	To consider whether adequate control is in place covering trade waste income and expenditure, that appropriate agreements are in place, and that accounting arrangements are robust.	Operational	Wider
City Regeneration & Environment	Roads Winter Service Plan	To ensure there are robust procedures in place around the formation and delivery of the Roads Winter Service Plan.	Operational	Core

Function	Auditable Area	Objective	Principal Risk	Assurance
City Regeneration & Environment	City Region Deal ¹	To provide assurance over the governance and financial spend of the City Region Deal. This review will focus specifically on the final stages and overall delivery.	Strategic	Core
City Regeneration & Environment	Capital Corporate Review ²	To provide assurance over the Cluster's compliance with corporate requirements.	Operational	Wider
Corporate Services	Finance Controls Improvement Plan Follow Up ³	The objective of this review is to specifically at the progress with implementation of the Improvement Plan in response to the recent Council fraud.	Financial	Core
Corporate Services	Purchase Cards	To ensure purchase cards and associated expenditure is adequately recorded and controlled.	Compliance	Wider
Corporate Services	Agency Costs	To ensure that appointments are made from appropriately tendered contracts and that individual appointments are adequately managed.	Financial	Core
Corporate Services	Voluntary Severance	To provide assurance that the terms of the VSER scheme are complied with and that payments made/enhancements to pensions are accurate.	Operational	Wider
Corporate Services	Mandatory Training Compliance	To obtain assurance over the governance arrangements in place to monitor and deliver compliance with mandatory training.	Compliance	Core
Corporate Services	Digital and Technology Demand	To review the current approach across the Council regarding digital and technology and the resources in place to meet the demand.	Strategic	Wider
Corporate Services	Complaints Handling	To ensure that the Council's complaints procedure is being complied with and that data generated is used by services to monitor and improve performance.	Compliance	Core
Corporate Services	Bond Governance	To obtain assurance over the governance arrangements in relation to the Aberdeen City Council bonds.	Financial	Core
Families & Communities	RAAC Response	This review will look for assurances around compliance with safety regulations and mitigating risks to public safety ⁴ .	Operational	Wider

¹ This review will be scoped to meet the grant funding conditions.

² Internal Audit are trailing a series of 'corporate' reviews that look at the responsibilities and requirements of individual clusters across areas such as recruitment, finance, reporting etc. This review is part of this series of work and the findings used to help support other clusters and frame reviews going forward.

³ In late 2024, Internal Audit carried out a piece of management assurance to assess the initial Finance Controls Improvement Plan. This review will continue the work and be scoped with Management to complement their own work and provide the greatest level of assurance.

⁴ This review will cut across service clusters but is mapped to Families & Communities, specifically, Housing, for ease of reporting.

Function	Auditable Area	Objective	Principal Risk	Assurance
Families & Communities	Out of Authority Placements	To ensure the system for commencing and reviewing out of authority placements is adequate effective, and consistently applied, and that since our last review the control framework has been strengthened	Operational	Wider
Families & Communities	Nursery Visits ⁵	To ensure establishments have adequate procedures in place to manage the financial aspects of the establishment and comply with the Council's Financial Regulations.	Operational	Core
Families & Communities	PROTECT	To ensure the Council's compliance with PROTECT requirements.	Compliance	Core
Health & Social Care Partnership	Health and Social Care (staffing) Scotland Act 2019	To consider whether appropriate control is being exercised in respect of compliance with statutory guidance on safe staffing levels.	Strategic	Wider
Various	Consulting Opportunities	To support various opportunities for change, including providing appropriate checks and challenges to ensure risks, governance and internal controls are given timely consideration as part of key change programmes and systems development.	Various	Wider
2026/27				
City Regeneration & Environment	Joint Mortuary	To obtain assurance over the governance arrangements and the agreement in place for management of the Council's responsibilities in relation to the joint mortuary.	Operational	Wider
City Regeneration & Environment	Fleet Management	To gain assurance over the key controls in place regarding vehicle usage.	Operational	Wider
Corporate Services	Traffic Enforcement	To provide assurance regarding the control framework in place regarding enforcement of traffic measures ⁶ .	Operational	Wider
Corporate Services	Information Governance	To obtain assurance over the Council's approach to information governance, and specific compliance with GDPR legislation.	Strategic	Wider
Corporate Services	Corporate Performance Management Review	To obtain assurance, across a range of functions, on the performance management controls in place and to ensure compliance with corporate processes.	Operational	Wider
Corporate Services	Income Management System	To consider whether appropriate control is being exercised over the income management system, including contingency planning and disaster recovery, and that interfaces to and from other systems are accurate and properly controlled.	Operational	Core

⁵ This will not cover 1140 hours external provision, which is subject to a separate review.

⁶ Internal Audit will identify the specific areas to be reviewed as part of scoping. Considerations will include bus gates, low emission zone, digital permits etc.

Function	Auditable Area	Objective	Principal Risk	Assurance
Corporate Services	Payroll Data	To review the controls in place to ensure accurate data is used in the Council's payroll processes.	Financial	Core
Corporate Services	First Line Management Development	To review the controls in place to ensure first line Management are aware of their corporate responsibilities and are discharging these effectively.	Operational	Wider
Corporate Services	IT Procurement	To provide assurance on the effectiveness of internal controls, governance and risk management processes related to goods and services procurement in relation to IT.	Financial	Core
Corporate Services	Revenue Collection	To ensure that collection arrangements are robust and adequately applied.	Strategic	Core
Corporate Services	Fixed Asset Register	To consider whether procedures for ensuring timely recording of the acquisition/disposal of assets are adequate, revaluations are undertaken in accordance with recognised best practice, that a sample of recorded assets exist and those assets that should be recorded are done so.	Financial	Core
Families & Communities	Demand for School Places	To obtain assurance over the Council's approach meeting the demand for school places across the authority.	Operational	Wider
Families & Communities	Housing Void Control	To ensure that adequate procedures are in operation relating to the control of void properties.	Operational	Core
Families & Communities	Primary Visits	To ensure establishments have adequate procedures in place to manage the financial aspects of the establishment and comply with the Council's Financial Regulations.	Operational	Core
Families & Communities	Health and Safety in Schools	To provide assurance that arrangements in place adequately manage health and safety risks in the classroom particularly in relation to science and technical classes.	Compliance	Core
Families & Communities	Fostering, Adoption and Kinship	To provide assurance that adequate procedures are in place governing the Fostering, Adoption and Kinship Care. This review will also focus on the financial elements of calculation, award and payments of allowances.	Operational	Wider
Health & Social Care Partnership	Self-Directed Support Payments	To obtain assurance over the processes in place for administering self-directed support payments .	Operational	Core
Various	Consulting Opportunities	To support various opportunities for change, including providing appropriate checks and challenges to ensure risks, governance and internal controls are given timely consideration as part of key change programmes and systems development.	Various	Wider
2027/28				

Function	Auditable Area	Objective	Principal Risk	Assurance
City Regeneration & Environment	Beach Master Plan	To review the procurement governance in place with regards to the Beach Master Plan.	Strategic	Wider
City Regeneration & Environment	Air Quality Monitoring	To obtain assurance over the Council's control framework in relation to Air Quality Monitoring.	Operational	Wider
City Regeneration & Environment	Investment Zone Governance	To provide assurance over the governance and financial spend of the Investment Zone.	Strategic	Wider
Corporate Services	Procurement Fraud Controls	To ensure there are robust procedures in place to prevent, detect, and address potential fraud in the procurement process.	Financial	Core
Corporate Services	Cyber Security Review	To obtain assurance over the implemented control framework in relation to the Council's cyber resilience.	Strategic	Core
Corporate Services	Bank Reconciliations	To obtain assurance that adequate procedures are in place which ensure that accurate, timely reconciliations are produced, and differences addressed.	Financial	Core
Corporate Services	Council Financial Resilience	To obtain assurance that the Council has appropriate arrangements in place to manage its financial resilience, specifically with the areas within its control.	Financial	Core
Corporate Services	Attendance Management	To obtain assurance that controls in this area are designed and operating effectively and to determine whether the Council's approach is having a positive impact on attendance.	Operational	Wider
Corporate Services	System Licences	To ensure controls are in place over the Council's use of licences across its suite of systems.	Operational	Wider
Corporate Services	Access & Sensitive Records	To obtain assurance that adequate procedures are in place, and are being followed, for the management of building access and the holding of sensitive records.	Operational	Wider
Corporate Services	Timesheets	To undertake a review of timesheets and allowance claim forms to ensure that they are being completed and authorised properly and, where appropriate, clusters could support and justify the hours being claimed.	Financial	Core
Families & Communities	Music Service	To provide assurance over procedures for the Music Service including procurement, payroll, and the inventory of musical instruments and sheet music.	Operational	Wider
Families & Communities	Teachers Payroll	To obtain assurance that all aspects of payroll administration are adequately controlled, and that payment is being made accurately to bona fide employees, covering new starts, changes of circumstance, and leavers along with the payment	Financial	Core

Function	Auditable Area	Objective	Principal Risk	Assurance
		of additional hours and allowances. A focus will also be given to any overpayments and their recovery.		
Families & Communities	Crematorium	To ensure that the control framework is designed and operating effectively across all aspects of Aberdeen Crematorium.	Operational	Wider
Health & Social Care Partnership	Day Care Establishments	To consider whether adequate control is exercised over income, expenditure, and payroll across Day Care Establishments.	Operational	Core
Various	Consulting Opportunities	To support various opportunities for change, including providing appropriate checks and challenges to ensure risks, governance and internal controls are given timely consideration as part of key change programmes and systems development.	Various	Wider

Function	Auditable Area	Objective	Principal Risk	Assurance
2025/26				
Integration Joint Board	IJB Financial Sustainability	To obtain assurance that the IJB has appropriate arrangements in place to manage its financial sustainability.	Financial	Core
2026/27				
Integration Joint Board	Civil Contingencies	To provide assurance that the IJB's civil contingency arrangements are appropriate to meet relevant statutory duties.	Strategic	Core
Integration Joint Board	Alcohol and Drugs Partnership	To review the ADP's governance and working arrangements to ensure they are effective and fit for purpose.	Operational	Wider
2027/28				
Integration Joint Board	IJB Performance Management	To provide assurance that the IJB's performance controls are aligned to its Strategic Plan, Medium Term Financial Framework and national outcomes.	Strategic	Core

Function	Auditable Area	Objective	Principal Risk	Assurance
2025/26				
North East Scotland Pension Fund	Key Administrative Processes	To provide assurance over the fulfilment of the key administrative processes across the Pension Fund.	Operational	Core
2026/27				
North East Scotland Pension Fund	Pensions Investments	To evaluate the effectiveness and compliance of investment strategies, ensuring alignment with regulatory requirements and Fund objectives.	Strategic	Core
2027/28				
North East Scotland Pension Fund	Pension Fund Governance Arrangements	To provide assurance over the governance arrangements and procedures in place including risk management and performance management.	Strategic	Core

4 Appendix 2 – Mapping to Council Structure (2025/26 only)

The below table maps the Internal Audit Plan for 2025/26 to the Council’s Service Structure. Where not presented, consideration has been given and assurance is provided that the 2026/27 and 2027/28 plans give reasonable coverage of the different services across the Council.

Corporate Services	City Regeneration & Environment	Families & Communities	Other
Commercial	Strategic Place Planning	Education & Lifelong Learning	Health & Social Care and IJB
<ul style="list-style-type: none"> Purchase Cards 	<ul style="list-style-type: none"> City Region Deal 	<ul style="list-style-type: none"> Nursery Visits 	<ul style="list-style-type: none"> Health and Social Care (staffing) Scotland Act 2019 IJB Financial Sustainability
Governance	City Development & Regeneration⁷	Children’s Social Work & Family	Pension Fund
<ul style="list-style-type: none"> Complaints Handling 	-	<ul style="list-style-type: none"> Out of Authority Placements 	<ul style="list-style-type: none"> Key Administrative Processes
Digital & Technology	Operations	Corporate Landlord	
<ul style="list-style-type: none"> Digital and Technology Demand 	<ul style="list-style-type: none"> Carbon Budgeting Roads Winter Service Plan Trade Waste 	<ul style="list-style-type: none"> PROTECT 	
Finance	Capital	Housing	
<ul style="list-style-type: none"> Bond Governance Finance Controls Improvement Plan Follow Up 	<ul style="list-style-type: none"> Capital Corporate Review 	<ul style="list-style-type: none"> RAAC Response 	
People & Citizen			
<ul style="list-style-type: none"> Agency Costs Voluntary Severance 			
Data Insights			
<ul style="list-style-type: none"> Mandatory Training Compliance 			

⁷ No audit has been mapped specifically to City Development & Regeneration. Future plans cover this area and it is anticipated that the Service will contribute to other City Regeneration & Environment reviews.

5 Appendix 3 – Mapping to Council Risks (2025/26 only)

A review of the Council's risk register was carried out, focusing on those at the Corporate and Cluster levels, and those that are currently outwith appetite. This resulted in the identification of six key risk themes⁸ that have been used for ensuring appropriate coverage of different areas across Council operations.

Identified Risk Areas ^{9,10}		
Workforce Capacity and Organisational Resilience	Financial Sustainability	Compliance ¹¹
<ul style="list-style-type: none"> Agency Costs Voluntary Severance Mandatory Training Compliance Health and Social Care (staffing) Scotland Act 2019 	<ul style="list-style-type: none"> Bond Governance Finance Controls Improvement Plan Follow Up Key Administrative Processes JB Financial Sustainability 	<ul style="list-style-type: none"> Carbon Budgeting Complaints Handling Capital Corporate Review <ul style="list-style-type: none"> PROTECT
Procurement and Supply Chain	IT, Systems and Cyber Security	Service Delivery ¹²
<ul style="list-style-type: none"> Purchase Cards 	<ul style="list-style-type: none"> Digital and Technology Demand 	<ul style="list-style-type: none"> City Region Deal RAAC Response Bus Gates and Low Emission Zone Enforcement and Appeals Out of Authority Placements <ul style="list-style-type: none"> Nursery Visits Roads Winter Service Plan

⁸ These six key risk themes have been identified by Internal Audit based on those main areas across the Council's Risk Register. Below these overarching themes are individual risks that are being managed through different mitigating actions and the Council has a range of different assurances over. There are also other unique risks that have not been included above; Internal Audit seeks to gain reasonable and not absolute assurance.

⁹ Where an audit has been mapped to a certain risk, this will not be the only risk that the review will focus on; detailed scoping will be carried out prior to commencement of the work and it is anticipated that work will cut across many different risks. The mapping above is only for illustrative purposes to show consideration of the different risks the Council faces.

¹⁰ Some audits are focused on wider aspects of the Council's operations that do not directly align with the six identified risks. Where this is the case, the audit has been mapped to the risk that is seen to most align or support the mitigation of overall.

¹¹ This category encompasses the corporate risks around Health and Safety Compliance, Climate Change and Civil Contingencies.

¹² This category encompasses the corporate risks around Reinforced Autoclaved Concrete Panels and Planks (RAAC) and the Council's responsibilities in relation to Resettlement and Asylum.