Summary Assurance Map - March 2019

Legend:
- Low Assurance
- Medium Assurance
- High Assurance
- No Assurance Information

	Inherent Risk	Level 1 - Management Assurance																	Level 2 - Independent Assurance																			Audit Need
		SMAS								Risk Register									Existing Internal Audit Assurance								Wider Assurance									
Audits	Inherent Risk	Education	Legal and Governance	People and Communities	Resources	Social Services	Economic Development	PTE	SMAS Summary	Corporate Risk Register	Education	Legal and Governance	People and Communities	Resources	Social Services	Economic Development	PTE	Directorate Summary	Education	Legal and Governance	People and Communities	Resources	Social Services	Economic Development	PTE	Directorate Summary	Education	Legal and Governance	People and Communities	Resources	Social Services	Economic Development	PTE	Directorate Summary	Audit Needs Assessment

Fundamental Systems

Fundamental - Core System
- Asset Management
- Commissioning and Procurement
- Council Tax
- Creditors
- Housing Rents
- Income and Debtors
- Income Management
- Housing Benefits / Local Housing Allowance
- Main Accounting
- NNDR
- Payroll
- Pensions and investments
- Stores
- Treasury Management
- IT Governance / Security

Fundamental - Ad Hoc
- Housing rent arrears
- Mileage and subsistence
- Purchasing cards
- Agency Managed Service

Governance Functions

Corporate Governance
- Ethics and values
- Information governance
- Performance management
- Risk management arrangements
- Delegated Decision Making
- Programmes and projects
- Value for Money
- Scrutiny / Oversight Functions
- Health and Safety
- Future Generations
- Safeguarding
- Decision Making
- Governance
- Insurance
- Partnerships and collaborative governance

Other Assurance
- Business Continuity & Emergency Management
- Contract Variations
- IT Progammes / Projects
- Financial Resilience
- Payment Card Security - Data Security Standards (PCI -DSS)
- Contract Audit
- Taxation
- National Fraud Initiative / Fraud
- SOP