

		Corporate Governance / Audit Committee												Senior Management																Regulators				External audit			
		Business Operation - 1st line						Financial, Corporate and Governance - 2nd line						Independent Assurance - 3rd line						Regulators				External audit													
		Identifying risks and improvement actions. Implementing controls. Reporting on progress. Management assurance						Assurance oversight, management and financial policies, setting direction, risk management, ensuring compliance.						Independent challenge & audit. Reporting on assurance. Audit of assurance providers. Entity level assurance. It is important to know when this assurance was produced.						Legal, Government other inspection and compliance review				Notes from Regulators and or External Auditors reviews		Auditors Comments											
		Internal Control Measures			Management controls																																
		Core systems controls inc. IT system parameters	Input processing and output controls	Fraud and error prevention	Authorisation, supervision and delegation	Performance & financial management reports	3rd Party resilience?	Business continuity incl. Disaster recovery plans/capability	Strategies and business plans inc. benchmarking	Financial / Monitoring, reconciliation, reporting, statutory returns	Functional & Service compliance reviews	Quality control checks (H&S, info governance)	Security inc IT systems & physical	Governance structures and processes (inc financial & other policy)	Corporate risk management/assurance	Spore - Policy	External Assurance Certification (ISO 27001)	External compliance testing e.g. security, resilience, quality	3rd Party assurance letters	Consultant reviews - CAF Project	Strategic partners assurance reports inc. Peer review	PSN Health Check	Internal audit assignments	Inspection - Ofsted, CDC, ICO, HSE	HMRC Tax and Revenue	DLUHC											
Directorate	Audit Area/Key Risks / Sub risks																																				
Adults Health and Communities	Deprivation of Liberty Safeguarding (DoLS) 2023-24	G	G	G	G	A				A													A														
Adults Health and Communities	PAL Financial Reconciliations 2024-25	G	G	G	G	A																	G														
Adults Health and Communities	ASC Provider Viability 2024-25		G		G	G	A		A	A					R								A														
Adults Health and Communities	ASC Debt Management 2024-25	G	G	A	A	A				A		G	G	A									A														
Adults Health and Communities	ASC Independence at Home 2024-25	G	G	G	G	G																	G														
Adults Health and Communities	ASC Client Contribution Income 2024-25	G	G	G	A	G			G	A		G	G	A									G														
Adults Health and Communities	The Plymouth Alliance		G		G	G	A	G	G	G	G	G	G	G	A								G														
Adults Health and Communities	Children to Adult Social Care Transitions 2024-25	A	A	A	A	A		A	A	A			G	A	A								A														
Adults Health and Communities	Disabled Facilities Grant	G	G	G	G	G	G			G	G												G														
Childrens Services	Supporting Families PBR Financial Framework 2024-25	G	G	G	G	G			G	G													G														
Childrens Services	On Course South West 2024-25	G	G	G	G	G			G	G													G														
Childrens Services	Childrens Independent Placements	G	G	A	A	G	A		G	G													G														
Executive Office	Risk Management 2024-25	G	A	A	n/a		n/a	A	G	n/a	A	A	G	A	G								G														
Executive Office	Fuel Cards 2024-25	R	R	R	R	R		R	R	R				R									A														
Growth	Garage Commercial Financial Management 2024-25	A	A	R	R	A		R	R	A				R	R								A														
Growth	SWLEP Growth Deal Grants 2024-25	G	G	G	G	G				G													G														
Growth	SWLEP Get Building Fund Grants 2024-25	G	G	G	G	G				G													G														
Growth	DFT Local Transport Capital Block	G	G	G	G	G																	G														
Growth	BEIS Home Upgrade Grant	G	G	G	G	G			G	G													G														
Growth	BEIS Social Housing Decarbonisation Fun Grant	G	G	G	G	G			G	G													G														
Growth	High Streets Heirtage Action Zone Grant	G	G	G	G	G			G	G													G														
ODPH	Public Health Grant 2024-25	G	G	G	G	G			G	G													G														
Resources	Main Accounting System 2023-24	G	G	G	G	G			G	G													G														
Resources	Treasury Management System 2023-24	G	G	G	G	G			G	G	G		G	G	G								G														
Resources	Fully Catered Financial Management 2024-25	G	G	G	G	G			G	G													G														
Resources	Procurement Self Service 2024-25	G	A	G	G	A			G			A											G														
Resources	Business Rates	G	G	G	G	G				G													G														
Resources	Council Tax	G	G	G	G	G				G													G														
Resources	Creditors	G	G	G	G	G				G													G														
Resources	Debtors (Draft)	G	A	A	A	A		A	A	A			G	A									A														
Resources	Housing Benefits	G	A	A	G	G		G	A	A			G	G									G														
Resources	Payroll	G	G	A	G	G				G			G	G									G														

Key

Red

Green

No assurance applicable n/a

The 2019/20, 2020/21, 2021/22, 2022/23 and 2023/24 Annual Accounts are yet to be signed off.

A robust system of internal control has been evidenced during the last few years. However PCC has taken decisions to undertake some unusual and innovative transaction including interest rate swaps and pension deficit repayment. Whilst this was done in the best interest of saving money for PCC this has resulted in significant scrutiny and challenge the transaction are currently still be looked at which has delayed the sign off of the 2019/20 statement of accounts.

HMRC Tax Regime Rating reported overall Tax Regime Risk rating to be Moderate. Systems, delivery and governance considered to be low risk and tax compliance moderate risk.

Capitalisation Direction / Exceptional Financial Support sought, DLUHC seek investigation.

[illegible]