Plymouth City Counci	l Overall Assurance Map 2024/25																											Кеу
yout city country								Corpo	rate G	overna	nce / A	\udit (	Comn	nittee											+			Red · ·
		Senior Management													1									_	11		Green  No assurance applicable n/a	
dev	on <b>assurancepartnership</b>	Business Operation - 1st line Identifying risks and improvement actions. Implementing controls. Reporting on progress. Management assurance Internal Control Measures Management controls							Financia	al, Corporate	e and Gove	rnance -	2nd line	e s. setting	Inden			nt Assuran		ie surance. Ai	udit of		Regu .egal, Gover	ators	er			
									ssurance oversight, management and financial policies, setting direction, risk management, ensuring compliance.						assurance providers. Entity level assurance.  # is improtant to know when this assurance was produced.								spection ar	d complian	ice	Ţ		
				ol Measure	es	Ma	nagement controls								RAG YY													
		Is inc. IT	output	ention	Nison	lebr 2	ncl.	ti %		ks (H&S,	8 2	es and cla1 &	nce		cation	testing ce,	letters	\$	surance		ments	200				rnal		
		s contro meters	sing and	error prev	n, super	t report	tinuity i tinuity i wery lity od busin	fonitorii n, repor	turns Service reviews	rol ched ance)	IT syster	structur ic. finan	sk t/assura	>	n/Certifi	npliance resilien	surance	eviews -	c partners as inc. Peer rev	ch eck	it assign	Ofsted.				Exte	Notes from Regulators and or External Auditors reviews	Auditors Comments
		system em, para	t proces rols	d and e	norisation, sup-	agemen	Party rei	ncial / N	utory Re tional 8 pliance	lity cont Governa	rity incl	esses (ir r policy)	orate rè agemen	e - Polic	rnal editation 27001)	rnal con security,	Partyas	sultant r	tegic pa	Health	rnal aud	ection -	, HSE		į			
Directorate Adults Health and Communities	Audit Area/Key Risks / Sub risks Deprivation of Liberty Safeguarding (DoLS) 2023-24	Syste	lnoo	Fran	and	Ta E	3rd Busi Disa plan	Fina	Func Com	Qua	Secu	or proc	Corp	Spar	Exte accr (ISO	e & .	3rd	Con	Stra	PSN	Inte	usul	O)		3			
	PAL Financial Reconciliations 2024-25	G	G	G	G	A		A													A 57				-			
Adults Health and Communities	ASC Provider Viability 2024-25	G	G	G	G	A		Δ.													G 0/ 52/64							
	ASC Debt Managment 2024-25	G	G	А	A	A		A		G	G	А									A W-wa							
Adults Health and Communities	ASC Independence at Home 2024-25	G	G	G	G	G															G Sec. 24							
	ASC Client Contribution Income 2024-25	G	G	G	A	G	G	А		G	G	А									G S							
Adults Health and Communities	The Plymouth Alliance		G		G	G	A G G	G	G	G	G	G	А								G Sylvey	L			$\perp \mid$			
Adults Health and Communities	Children to Adult Social Care Transitions 2024-25	A	A	A	A	A	A A	A			G	А	A								A P							
Adults Health and Communities	Disabled Facilities Grant																				525							
Childrens Services	Supporting Families PBR Financial Framework 2024-25	G	G	6	G	G	G	G	G			6									G 20							
Childrens Services	On Course South West 2024-25	G	G	G	G	G	G	G				G	G								G 55-dag							
Childrens Services  Executive Office	Childrens Independent Placements	G	G	А	А	G	A G	G				G									G Way-25							
	Risk Management 2024-25	G	А	А	n/a		n/a A G	n/a	A	A	G	А	G								G 8							
Executive Office Growth	Fuel Cards 2024-25  Garage Commercial Financial Management 2024-25	R	R	R	R	R	R	R				R									A Sep 2							
Growth	SWLEP Growth Deal Grants 2024-25	A	A	R	R	A	R	R	A			R	R								A War-25				_			
Growth	SWLEP Get Building Fund Grants 2024-25	G	G	G	G	G		G													G N				_			
Growth	DFT Local Transport Capital Block	G	G	G	G	G		G													G g				_			
Growth	BEIS Home Upgrade Grant	G	G	G	G	G		G													G &				-			
Growth	BEIS Social Housing Decarbonisation Fun Grant	G	G	G	G	G	G	G													G 25-0				-			
Growth	High Streets Heirtage Action Zone Grant	6	6	6	6	6	6	6													24 PS							
ODPH	Public Health Grant 2024-25	6	6	6	6	6	6	6													G 65-25							
Resources	Main Accounting System 2023-24	Ü	J			0															U Z					1 2	2022/23 and 2023/24 Annual	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
																										,	Accounts are yet to be signed off	swaps and pension deficit repayment. Whilst this was done in the best interest of svaing 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.
																												- одновначения и ексерионая гивания зирроп sought, исипс seek investigation.
Resources	Treasury Management System 2023-24	G	G	G	G	G	G	G	G		G	G	А		-	-					G S	n/i	a A	A A8-33	4 Mar-20			
Resources	Fully CaterEd Financial Management 2024-25	G	G	G	G	G	G	G	G		G	G	G								G 77	n/i	a n/a	А	Mar 2			
Resources	Procurement Self Service 2024-25	G	G	G	G	A		G		G											G g	-			$\dashv$			
Resources	Business Rates	G	A	G	G	A	G			A		G									G 5	$\vdash$	+	+	$\dashv$			
Resources	Council Tax	Ğ	G	G	G	G		G				G									G 4	l H		+	1			
Resources	Creditors	Ġ	G	G	G	G		G				G									G &	-	-	+	$\dashv$			
Resources	Debtors (Draft)	G	A	A	A	A		A			G	A									A S				11			
Resources	Housing Benefits	G	A	A	G	G	G	A			G	G									G 92-40				11			
Resources	Payroll	G	G	A	G	G		G			G	G									G 00-24		1					
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Capital Programme 2024-25																					22									
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Plymouth Local Authority Companies - Governance Review 2024-25																														
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Main Accounting System 2024/25	G			G	G		G				G	^						_	-	ď	- 8		_							
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Cultur Security	G	G	G	G	G		G	G			G	G	Α							d	2									
Cyber Security																		ar 25			a 25									
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Treasury Management System 2024-25						^		-				^						A 2		G A	2									
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Management of Grant Funding	G	G	G	G	G	G	G	G			G	G	G							G	- 2									
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Declarations of Interest 2024-25	-	- ŭ		-	-						-	Ü									10		_							
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DBS and Independent safegaurding 2024-25																					10									
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IR35 2024-25																					ю									
	A	A		Α	Α		A	А		A		G	Α							A	, ica									
Additional Holiday Pay 2024-25																					10									
	6	6		6	6			6				6	6							6	8									
<del>-</del>	When considering internal control				These management controls are more				2nd line controls offer the first real assurance oversight. It is essential to						When aggregating the various assurances available consider:							At this stage, it is often too late and the	:							
	measures	be mind	ful that ther	e may not	often key	controls and high	ner level	know th								er of activiti	ies;					Council has been exposed. However, a								
					assurance	on operational p	erformance	through	They offer	potential fo	r managem	ent insigh	t to wider	service	their freq	uency and t	iming;					satisfactory report or improvement plan	atisfactory report or improvement plan can							
	DBS and Independent safegaurding 2024-25 IR3S 2024-25	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  Cyber Security  Treasury Management System 2024-25  Management of Grant Funding  Oedarations of Interest 2024-25  G  USB and Independent safegaurding 2024-25  G  MANAGEMENT COMPANY CO	Plymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G A  Main Accounting System 2024/25  G G  Cyber Security  Treasury Management System 2024-25  G G  Management of Grant Funding  G G  Oeclarations of Interest 2024-25  G G  G G  Was and Independent safegaurding 2024-25  G G G  Was 2024-25  Additional Holiday Pay 2024-25  G G G  Were considering measures be mind measured measures be mind measured measures be mind measured measures be mind measured measures be mind measured measurement.	Pymouth Local Authority Companies - Governance Review 2024-25   G	Plymouth Local Authority Companies - Governance Review 2024-25   G	Pymouth Local Authority Companies - Governance Review 2024-25	Pymouth Local Authority Companies - Governance Review 2024-23	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G A A A G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25   G	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G A A G G G G G G G G G G G G G G G G	C   G   G   G   G   G   G   G   G   G	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G A A G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25 G A A G G G G G G G A A Main Accounting System 2024/25 G A A G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25  G A A G G G G G G A A  Main Accounting System 2024/25  G G G G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25  G A A G G G G G G A A  Main Accounting System 2024/25  G G G G G G G G G A A  Cyber Security  A A A A A A A A A A A A A A A A A A A	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G A A G G G G G A A  Main Accounting System 2024/25  G G G G G G G G A A  Treasury Management System 2024-25  A A A A A A A A A A A A A A A A A A A	Pymouth Local Authority Companies - Governance Review 2024-25	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G G G G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25 G A A G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25    Main Accounting System 2024/25   G	Pymouth Local Authority Companies - Governance Review 2024-25 G A A G G G G G G A A A G G G G G G A A A G G G G G G G A A G	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G A A G G G G G G G A A G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G G G G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-23 G A A G G G G G G G A A A G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G G G G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G G G G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G G G G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25  Main Accounting System 2024/25  G G G G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25  G G G G G G G G G G G G G G G G G G G	Pymouth Local Authority Companies - Governance Review 2024-25  G G G G G G G G G G G G G G G G G G G

need to be controls for all 1st inedements for each risk area.

As 1st line defence these controls will
assurance non operational performance
through could be designed these controls and
assurance should align with system
objectives and service delivery

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lead to additioanal assurance and is worth considering in the overall assurance context.