

Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2016-17	2017-18	2018-19	TOTAL Days 2016- 2019 Est
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AUDIT PLAN RATIONALE

- 1) Frequency of review is based on the overall risk rating and when the previous review was carried out.
- 2) Level of audit resource is dependent on complexity of the area to be reviewed and the level of assurance required for the risks identified.
- 3) Risk assessment factors taken into account when determining the risk category:- degree of instability/complexity of system/sensitivity of information/likelihood of fraud or corruption/previous audit control opinion

AUDIT TYPE - KEY

- SR Strategic Risk
- KFS Key Financial System
- AFW Anti Fraud Work
- ACW Anti Corruption Work
- VFM Value for Money
- OR Operational Risk
- Sch Schools
- ADV Advisory

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Corporate Audits									
Mileage Claims - Compliance with Council procedures	a) Inaccurate/inappropriate claims resulting in theft/fraud	1	Medium	AFW	2013-14				
Income collection - spot checks	a) Theft/Fraud	1	High	AFW	2014-15				
Capital planning / programme / use of PMM	a) Ineffective project management - budgets exceeded/deadlines exceeded/outcome does not meet client needs b) Implementation and usage of PMM	4	High	SR	2012-13				
Transparency code	Non compliance with the Transparency Code requirement ie not all data types are being published/inaccurate data is published/data is not published promptly.	3	Medium	SR	New		20		20
Capital Programme - Education Services	a) Ineffective project management - budgets exceeded/deadlines exceeded/outcome does not meet client needs	4	High	OR	2015-16				
Establishing processes for Community Infrastructure Levy (CIL)	a) The Council is not effectively recording/monitoring CIL funds that are due/have been paid b) Policy targets are not met c) Corruption d) Income is not maximised	4	High	ADV	2013-14				
NFI Investigation work	a) fraud by employees/residents	2	High	AFW	2014-15	25	25	25	75
Ensure information security	a) Non compliance with Data Protection Act b) Information not stored securely c) Personal information issued/sent to incorrect parties b) data could be amended/destroyed/sensitive data made		High	SR	2014-15				
Telecommunications	a) Inappropriate use of equipment/ineffective monitoring of personal calls resulting in unnecessary expenditure being incurred possibility of Fraud/abuse b) There isn't a consistent approach when determining who can be allocated telecoms equipment, therefore assessing the need for Telecoms equipment	3	Medium	AFW	2010-11		15		15
Procurement cards	Ineffective monitoring of card usage resulting in inappropriate expenditure being incurred	2	High	AFW/SR	2012-13			15	15
Grant Allocation/monitoring	a) Grants not awarded appropriately b) Grant allocations are not accurately recorded/effectively monitored.	2	Medium	SR	2006-07	15			15
Corporate Fraud Review	a) Council's approach to dealing with fraud does not meet the revised CIPFA guidance b) The Council is not being a pro-active as it could in deterring/highlighting fraud	2	Medium	AFW	2013-14				
Archiving Council Records	a) Ineffective service provision b) Storage requirements not reviewed c) Unnecessary costs incurred	1	Medium	OR	201415				
total						40	60	40	140

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Resources Directorate									
Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2010-11				
total									
Head of Public Health and Wellbeing									
Public Health Unit	a) Non compliance with legislation b) Ineffective joint working arrangements resulting in poor budgetary control and/or service provision	3	High	SR	2015-16				
total						0	0	0	0
Head of Finance									
Insurance (claims management)	a) Inappropriate assessment of uninsured losses b) Inaccurate claims record for management information c) Ineffective claims	2	High	SR	2015-16				
Governance / Risk Management	a) Non compliance with Legal requirements b) Ineffective framework for AGS reporting	3	High	SR	2007-08			20	20
Health and Safety	a) Non compliance with H&S Legislation - legal action/penalties	2	High	SR	2012-13			15	15
General Ledger (managed audit)	a) Inaccurate information for management decisions b) Budgets exceeded c) Qualified accounts	2	Medium	KFS	2014-15	12			12
Asset Management Strategy	a) Non compliance with legislation, b) Mis mgt of asset portfolio	2	Medium	SR	2015-16				
Fixed Asset Register	a) Non compliance with accounting standards b) Qualified Accounts	2	Low	SR	2010-11		15		15
Budget Monitoring	a) Inaccurate Information b) poor decision making	2	High	SR	2015-16				
MTFS (to incorporate Business Rates estimating and profiling)	a) Council's financial targets are not realised b) Budget pressures c) Increases in Council Tax	4	High	SR	2013-14			15	15
Treasury Management (managed audit)	a) Inappropriate cashflow decisions - income not maximised b) Legislation/Internal polices not complied with	2	Low	KFS	2014-15		12		12
Bank Reconciliation (cover Chaps payments)	a) Inappropriate transactions processed through the bank b) Inaccurate year end accounts c) Qualified opinion from External Auditors	2	Medium	OR	2010-11			15	15
VAT	a) Non compliance with Revenues & Customs requirements - financial penalties	2	Medium	OR	2013-14				
Commercial Rents	a) Non compliance with legislation, b) Loss of income/increased void periods, c) Misappropriation of leases	3	High	OR	2013-14				
Total						12	27	65	104

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Head of HR									
Recruitment (process)	a) Delays in appointing staff - disruption to service delivery b) Non compliance with employment legislation C) CRB failure	2	High	AFW/SR	2012-13				
Absence Management	a) Council's sickness policy not being adhered to b) Inaccurate information for performance management	2	High	SR	2011-12		15		15
Code of Conduct / HR Policies & Procedures	a) Staff not being managed consistently/to the Council's standards required standards b) New managers not being aware of the required standards and related procedures	1	Low	SR	2007-08				
Staff Training and Development (Corporate and Professional Training - across whole Council)	a) Failure to develop staff in accordance with good practice b) Failure to inform new employees of legislation, key corporate policies and procedures they need to be aware of adhere to c) VFM/cost effectiveness not taken into account within services when making spending decisions	1	Low	SR	2014-15				
Total							15		15
Head of Legal Services									
Legal Services	a) The collaborative agreement is not being effectively recorded/monitored b) Terms of the joint agreement are not being adhered to c) The service fails to retain its quality standard accreditation	2	Medium	OR	2010-11				
Contract letting	a) Non-compliance with Contract rules of Procedure b) Non compliance with EU legislation (Remedies Directive) c) Corruption	3	High	ACW	2014-15				
Contract monitoring	a) Non-compliance with Contract rules of Procedure b) Contract spec not met c) Contract costs exceeded	3	High	SR	2007-08	20			20
total						20			20

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Head of Strategic Support									
Service Planning/targets and performance management	Service Delivery / intervention / legal obligations / performance indicators / linkages to Timelord	4	Medium	SR	2013-14				
Equality Impact Assessments	a) Non compliance with national guidance b) Unaware of impact of changes in policy/decisions on local community c) lack of transparency/accountability d) Judicial review overturns decisions	3	Medium	SR	2013-14				
Members expenses	a) Inappropriate payments, b) Over payments on budgets, c) Non compliance with legislation/policies	1	Medium	OR	2014-15				
Complaints / Code of Conduct	a) Ineffective policies and processes in place, b) Non compliance with policies/processes	3	Medium	SR	2012-13				
Data Protection / Freedom of Information	a) Non compliance with legislation b) No Standard approach for dealing with requests c) Adequate records not maintained of requests/responses	3	High	SR	2014-15				
Intranet/Internet/Communication/Publications	a) Ineffective processes and procedures, b) Inappropriate information published - version control.	2	Medium	SR	2011-12				
Civil Contingencies	a) Contingency arrangements not in place/not effective b) Lack of compliance with legislation	2	Medium	SR	2011-12		15		15
Electoral Services	a) Non compliance with legislation, b) Inappropriate entries on register, b) Incorrect payments/expenditure/charges	2	Low	OR	2015-16				
total							15		15

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Head of Customer Services									
Payroll / PAYE (managed Audit)	a) Ghost employees set up b) Inaccurate payments made c) Inaccurate deductions made	3	High	KFS	2014-15	15			15
Accounts Payable (managed audit)	a) Inappropriate/fraudulent payments b) budgets exceeded	2	High	KFS	2014-15		15		15
Accounts Receivable (managed audit)	a) Council's cash flow affected b) Income not maximised	2	High	KFS	2015-16			15	15
Car Loans & Car Leasing	a) Inaccurate payroll deductions b) Non compliance with Inland Revenue requirements	2	Low	OR	2013-14				
Income Collection/Recording Processes	a) Inaccurate processing of income - affecting cash flow decisions b) Fraud/theft c) Accounts could be qualified	2	Medium	AFW	2006-07	15			15
National Non-domestic Rates (managed audit)	a) Non compliance with legislation/local schemes for exemptions b) Income generation/collection not maximised c) Qualified accounts	3	High	KFS	2014-15			15	15
Housing Benefits (managed audit)	a) Non compliance with legislation b) Inaccurate/inappropriate payments made c) Accounts qualified	3	High	KFS	2014-15		15		15
Council Tax (managed audit)	a) Non compliance with legislation/local schemes for reductions b) Income generation/collection not maximised c) Accounts qualified	3	High	KFS	2015-16			15	15
Registrars Service	a) Ineffective budgetary control, b) Insufficient control of income, c) Insufficient control of assets, d) Inappropriate expenditure	2	Low	OR	2014-15				
Total						30	30	45	105

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Head of I.C.T. and Support Services									
I.T. Strategy	a) Does not meet changing needs of the organisation b) Progress not measured/monitored - objectives not achieved	3	Medium	SR	2007-08				
Software licences	a) Non compliance with legislation (software licences)	2	Low	OR	2003-04		15		15
Change Control Management	a) Inappropriate changes b) Changes do not meet the needs of users c) Changes not operationally effective	3	Medium	OR	2005-06	15			15
Project Management (IT investment)	a) Systems do not meet business/user needs b) Escalation of costs/time to implement	3	Medium	SR	2006-07			20	20
Post Implementation Reviews (IT investment)	a) Systems do not meet business/user needs b) Escalation of costs/time to resolve system issues	3	Medium	SR	2013-14				
Ensure continuous service (Disaster Recovery for I.T. Service)	a) Contingency plan not in place/not effective - service delivery affected	3	High	SR	2011-12				
PSN Compliance Certificate	a) Non compliance with Government I.T. Security requirements b) Not able to access government data/share data with other government bodies	4	High	SR	2010-11				
Ensure systems security	a) Non compliance with Data Protection Act b) Unauthorised access to data b) data could be amended/destroyed/sensitive data made public	3	High	SR	2011-12	15			15
Manage problems and incidents (help desk)	a) Interruptions to service delivery b) Staff performance adversely affected	3	High	OR	2012-13				
EDI (BACs)	a) Inaccurate/inappropriate electronic transactions	3	Low	OR	Not audited				
Printing Service	a) Inefficient operations b) Delivery targets not met	2	Low	OR	2014-15				
Business Continuity Planning	a)Flu / fire / flood / terrorism / service delivery	3	High	SR	2007-08		20		20
I.T. Asset Management	a) Loss of I.T assets - increased cost on replacement equipment	3	Medium	OR	2007-08		20		20
Facilities Management	a) Poorly maintained facilities, compromised H&S, b) Theft of stock items, c) Ineffective out of hours service	3	Medium	OR	2011-12				
Superfast Broadband Project	a) Ineffective Contract Management b) Key deliverables not being achieved/achieved as per contract c) External Funding may be withdrawn	4	Medium	OR	2014-15				
Total						30	55	20	105

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Communities Directorate									
Disclosure and Barring Service	a) Vulnerable adults/children could be put at risk due to the Council Scheme not meeting the requirements of the national guidance and/or local processes have not been established to ensure that backgrounds check are undertaken/recorded and updated.	2	High	SR	2014-15				
Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2011-12				
total									
Head of Adult Social Care									
Better Care Fund	a) Ineffective governance/communication between parties b) Effectiveness of arrangement not monitored - objectives not achieved/budgets exceeded.	4	High	SR	New	20			20
Care Act (Implementation of national eligibility criteria/carers assessments)	a) Care Act is not adhered to b) Assessments not undertaken timely/ care plans not put in place c) Client's/carers initial needs not met which could result in increased demand on services/budgets.	3	High	SR	New	20			20
Client Information and support covering services and providers	a) Care Act not adhered to b) Uninformed decisions/lack of choice on care support options which may lead to care plans not being achieved	3	Medium	OR	New			15	15
New Way of Working (the three key offers)	a) Care Act not adhered to b) Aims of the initiative are not met c) Processes are not sufficiently robust to achieve the stated aims		High	SR	New		20		20
Agency Staff	a) Inappropriate people could be appointed - risk to client b) Budgets could be exceeded c) Standards of service required not met	2	High	OR	2009-10			15	15
Assessment of Needs/Purchase of Care - (MH/LD)	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	Medium	OR	2008-9			15	15
Assessment of need /Purchase of Care - Respite	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	Medium	OR	2012-13				
Carers' Assessments/payments	a) Care Act is not adhered to b) Assessments not undertaken timely/ care plans not put in place c) Carers initial needs not met which could result in increased demand on services/budgets.	3	Medium	OR	New		15		15
Resource Centres (3)	Establishment reviews - key risks - budgetary control/appropriateness of expenditure	1	Low	OR	2013-14			6	6
Residential Homes - Elderly (4)	Establishment review - key risks - budgetary control/appropriateness of expenditure	1	Low	OR	2010-11	6			6

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Assessment of needs/Purchase of care - Home Care	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	Medium	OR	2006-07		20		20
Assessment/Purchase of Care - Residential/Nursing	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	2	Medium	OR	2001-02	15			15
Shared Lives - Placements and Payments	a) Scheme not effectively managed b) Incorrect/inappropriate payments, c) Overspends on budget	3	Medium	OR	New		15		15
O/T - Equipment - pooled budget	a) Ineffective governance/communication between parties b) Effectiveness of arrangement not monitored - objectives not achieved/budgets exceeded	2	Medium	OR	2011-12				
Personal Budgets (Use of payment cards)	a) Legislation/internal procedures not adhered to b) Inappropriate care packages c) Budgets could be overspent	4	High	ADV	New	15			15
Personal Budgets - Direct Payments	a) Legislation/internal procedures not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	High	OR	2013-14				
total						76	70	51	197

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Head of Care Commissioning, Housing and Safeguarding									
Client Financial Assessments	a) Non compliance with legislation/Council's policy b) Inaccurate charges calculated c) Ineffective income collection/recovery procedures	3	High	OR	2008-09	20			20
Residents Property (Appointeeship/Deputyship)	a) Misappropriation of client property b) Inaccurate records of level/type of property held c) Non compliance with legislation	2	High	OR	2013-14				
Social Fund Reform (Community Care Grants/Crisis Loans)	a) Grants not awarded in accordance with legislation/Council procedures b) Inappropriate payments made c) Records not up-to-date/accurate	2	Medium	OR	2014-15				
Brokerage/Care Commissioning Placement Processes	a) Value for money not obtained when choosing external providers b) Care provision not formalised/not monitored - escalation of costs/ care standards not met	3	High	OR	New	20			20
Contract Letting/Monitoring (Supporting People/Block Bed contracts)	a) Value for money not obtained when choosing external providers b) Care provision not formalised/not monitored - escalation of costs/ care standards not met b) Non compliance with EU legislation	3	Medium	OR	2001-02		20		20
Common Housing Register / Advice	a) Legislation is not adhered to b) Register not appropriately administered	2	Medium	OR	2009-10		15		15
Homelessness	a) Legislation not adhered to b) Accommodation is not obtained promptly/cost effectively	2	Medium	OR	2011-12			15	15
Renovation Grants/Disabled Facility Grants	a) Grants not awarded in accordance with legislation/Council procedures b) Inappropriate payments made c) Records not up-to-date/accurate	2	Medium	OR	2015-16				
Deprivation of Liberty Safeguards	a) Legislation not adhered to b) Assessments inaccurate c) Supervision / review of contractors performing assessments inadequate	2	Medium	OR	New	15			15
CareDirector Project	a) System control weaknesses are identified after implementation b) Migrated data may be inaccurate	4	High	ADV	New	15			15
Total						70	35	15	120

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Head of Education									
Secondary Schools	Review of key risks - budgetary control, income collection, control of assets, school governance	2		Sch	Annual Programme	15	10	10	35
Primary Schools We may be able to save time on schools, and maybe do 10 x 4 days	Review of key risks - budgetary control, income collection, control of assets, school governance	1		Sch	Annual Programme	40	40	40	120
Nursery Schools (2) to include Children's Centres	Review key risks: Compliance with legislation, accurate completion of grant claims	1		Sch	2012-13	4		4	8
Special Schools (2)	Review key risks: Compliance with legislation, budgetary control, control of assets,	1		Sch	2010-11	6	6		12
Alternative Curriculum	Review key risks: Budgetary control, appropriateness of expenditure	1		OR	2015-16				
Reintegration Service	Review key risks: Budgetary control, appropriateness of expenditure	1		OR	2015-16				
Children's Centres	a) Centres have not been set up in accordance with government guidelines b) governance arrangements between the Centre and	2		OR	New		12		12
Formula funding / DSG	a) Non compliance with legislation, b) Ineffective budget builds	2	Medium	OR	2009-10			20	20
School Census	a) Submission of incorrect returns, b) Inaccurate funding	1	Medium	OR	2012-13				
Family Support Packages for Disabled Children (to include short breaks)	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	3	Medium	OR	2015-16				
School Admissions Policy	a) Non compliance with legislation, b) Unsuitable school offers, c) Invalid admissions data	2	High	OR	2009-10				
Home to School Transport Entitlement	a) Employment of inappropriate individuals, b) Misallocation of free transport,	2	Low	OR	2008-09		15		15
Safeguarding in Schools	a) Schools are not adequately supported/trained by WBC	2	Medium	OR	2008-09	15		15	30
Nursery Provision - central review	Review key risks: Compliance with legislation, accurate completion of grant claims	1	Low	OR	2010-11				
After Schools Clubs	a) Non compliance with government targets/legislation, b) Misuse of grant funds, c) Activities are not effectively monitored	3	Medium	OR	2007-08			15	15
Special Education Needs and Disability (SEND)	a) Not meeting requirements of the new legislation/guidance b) Expenditure may not be effectively monitored	3	Medium	OR	New	20			20
School Library and Museum Services (Joint arrangement)	a) Contract not effectively monitored b) Service not meeting client needs c) Value for money not obtained	2	Low	OR	2015-16				

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Resource Units (7)	Review key risks: Compliance with legislation, budgetary control, control of assets.	1	High	OR	2011-12		5		5
Adult Education	a) Non compliance with legislation, b) Non achievement of targets and standards, c) Overspends on budgets	2	Low	OR	Not audited				
Building Maintenance	a) Ineffective maintenance programme, b) Non compliance with legislation (internal, H&S, EU tendering policies)	3	High	OR	2014-15				
Property Database - Assessment of implementation of phase 1	a) System does not meet the defined outcomes for phase 1 b) Data is not up-to-date/inaccurate which could lead to incomplete/inaccurate system reports and inappropriate	2	High	OR	2015-16				
Asset Project Management	a) Failure to deliver major projects on budget, timely manner, to meet need of clients, b) Non compliance with legislation	4	High	SR	2015-16				
School Meals Contract	Review of schools not in the contract a) Non compliance with legislation, b) Not meeting service user requirements, c) Contract not effectively monitored.	3	Medium	OR	2011-12			20	20
total						100	88	124	312

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Head of Children and Family Services									
Castlegate	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Medium	OR	2010-11	6			6
Assessment of Need/Purchase of care - Residential	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	3	High	OR	2008-09	15			15
Assessment of needs/Purchasing Care - Respite	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	High	OR	2013-14				
Personal Budgets/Direct Payments	a) Legislation/internal procedures not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	High	OR	New	20			20
Assessment & collection of client contributions	a) Non compliance with legislation, b) Incorrect assessments, c) Contributions not being requested	3	Medium	OR	2011-12				
Adoption - Recruitment, Placement and Allowances (Shared Service Arrangement)	a) Non compliance with legislation, b) Ineffective procedures to monitor the shared arrangement	3	Low	OR	New		15		15
Guardianship/Residence Orders	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	2	Medium	OR	New	15			15
Payment of Carers (foster carers)	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	2	Medium	OR	2012-13				
S17 - Payment of Support Costs/Allowances	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	2	Medium	OR	2015-16				
Child Care Lawyers (joint arrangement with Berkshire Authorities	a) Incorrect submission of charges by WB, b) Ineffective communication with Children's' services, c) Cases wrongly undertaken by WB, d) Costs incorrectly calculated	2	Medium	OR	2004-05			15	15
Unaccompanied Children - Asylum Seekers	a) Non compliance with legislation, b) Asylum seekers/care leavers are not adequately supported, c) Inadequate financial controls re payment of allowances/fraud.	3	Medium	OR	2004-05		15		15
Agency Staff	a) Non compliance with legislation, b) Inappropriate people recruited	2	Medium	OR	2008-09			15	15
Youth Centres (3)	Review of key risks: Budget monitoring, control of expenditure, collection of income, security of assets	1	Low	OR	2010-11				
Offsite Activities - review of external provision of service	a) Non compliance with legislation, b) Poor risk assessment c) Inappropriate activities undertaken	1	Medium	OR	2005-06			15	15

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Supervision compliance checks	a) Non compliance with the Service's management processes b) ineffective performance management of staff and/or poor caseload monitoring and management	1	Medium	OR	2013-14				
total						56	30	45	131
Head of Prevention & Developing Community Resilience									
Turnaround Families Programme	a) Non compliance with requirements of the scheme b) Ineffective procedures to monitor and track outcomes c) Lack of evidence to validate grant payments claimed	3	Medium	OR	2015-16	10	10	10	30
Quality Assurance system	a) Service quality requirements are not being met and this is not highlighted/rectified which could result in service outcomes not being achieved b) Council criticised/legal action taken for not meeting duty of care	1	Medium	OR	New				
Child Protection Conferencing Processes	a) Inappropriate arrangements in place, b) Non adherence to guidance, legislation.	2	Medium	OR	2010-11				
total						10	10	10	30

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Environment Directorate									
Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2010-11				
total									
Head of Culture and Environmental Protection									
Clean and Green agenda	a) Failure to deliver change b) failure to deliver cost savings	4	Medium	SR	2012-13				
Waste Management and disposal PFI	a) Ineffective contract management resulting in increased costs/service quality issues b) Recycling initiatives not being met	4	High	SR	2014-15			20	20
Environmental Health Joint Arrangement covering:-	a) Non compliance with terms of the joint arrangement b) ineffective monitoring of quality of service provision and costs	3	Medium	OR	New		20		20
Contract Management					New				
Service requests for intervention					2002-03				
Health and Safety					2002-03				
Taxi Licensing					2008-09				
Licensing Reform					2012-13				
Trading Standards - Joint Arrangement covering:-	a) Non compliance with terms of the joint arrangement b) ineffective monitoring of quality of service provision and costs	3	Medium	OR	2013-14				
Contract Management					2013-14				
Purchase/Disposal of samples					2013-14				
Service requests for intervention					2013-14				
Food Safety and Standards					2013-14				
Building Control	a) Building Control Regulations are not adhered to b) Income is not maximised	2	Medium	OR	2014-15				
Leisure Centre Management	a) Non compliance with legislation, b) Ineffective contract monitoring and management	3	High	OR	2009-10	20			20
Museums (1)	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Low	OR	2004-05	8			8
Archaeology	a) Non compliance with legislation and government guidelines, b) Ineffective communication between services	2	Low	OR	2011-12				
Berkshire Archive Service	a) Non compliance with terms of the joint arrangement b) ineffective monitoring of quality of service provision and costs	2	Low	OR	2008-09			15	15

APPENDIX B

Internal Audit Work Programme - 2016-19

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2016-17	2017-18	2018-19	TOTAL Days 2016- 2019 Est
Libraries Purchasing/stock control	a) Budgets overspent b) Inaccurate financial information for management decisions c) Stock may be misappropriated d) Purchasing arrangements are not cost effective	3	Medium	OR	2014-15				
Libraries Income	a) Loss of stock is not reimbursed, resulting in additional expenditure b) Income collection not maximised	3	Medium	OR	2010-11		15		15
Shaw House	a) Facilities' use/income opportunities are not being maximised b) The facilities do not offer value for money c) Costs are not being effectively controlled	3	Medium	OR	2008-09	15			15
Adventure Dolphin & Outdoor Youth Activity	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Medium	OR	2011-12		10		10
total						43	45	35	123

APPENDIX B

Internal Audit Work Programme - 2016-19

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2016-17	2017-18	2018-19	TOTAL Days 2016- 2019 Est
Head of Highways and Transport									
Structural Maintenance / Engineering	a) Non compliance with legislation, b) Ineffective maintenance programme	3	Medium	OR	2012-13				
Major Road Repairs (Projects)	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans		Medium	OR	Not audited		20		20
Traffic Management	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans	3	Low	OR	2013-14				
Highway Term Contract (excluding major road projects)	a) Non compliance with H&S legislation, b) Ineffective contract monitoring, c) Non compliance with policies	2	High	OR	2011-12			20	20
Home to School Transport / CRB checks	a) Employment of inappropriate individuals, b) Misallocation of free transport, c) contracts for transport	3	High	OR	2015-16				
Electrical (including Street Lighting)	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans	2	Low	OR	Not audited				
Street Naming/numbering	a) Income not maximised, b) Misappropriation of funds	2	Low	OR	2004-05				
Concessionary Fares / Bus Passes	a) Fraud/theft, b) Non compliance with regulations	2	Medium	OR	2014-15				
Parking	a) Non compliance with legislation, b) Loss of income c) Fraud/theft	3	High	OR	2013-14			20	20
Fleet Management	a) inefficient or inappropriate use of vehicles b) Ineffective contract management c) health and safety issues re roadworthiness of	3	High	OR	2010-11	20			20
Public Transport	a) Ineffective contract management resulting in poor quality of service/vfm not achieved/health and safety issues due to inappropriate drivers or vehicles being used.	2	Medium	OR	New		20		20
total						20	40	40	100

APPENDIX B

Internal Audit Work Programme - 2016-19

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2016-17	2017-18	2018-19	TOTAL Days 2016- 2019 Est
Head of Planning and Countryside									
Enforcement	a) Planning Legislation is not adhered to b) Management information is not up-to-date/accurate	2	Low	OR	2010-11				
Community Infrastructure Levy (CIL)	a) Planning Legislation/local schemes are not adhered to b) Policy targets are not met c) Corruption d) Income is not maximised	4	High	OR	New		20		20
S106 Obligations	a) Planning Legislation is not adhered to b) Council's Planning Policy is not followed c) Ineffective monitoring of planning	4	Medium	OR	2007-08			15	15
Grounds Maintenance Con.	a) Contract specification is not met b) Inappropriate/inaccurate payments could be made	2	Medium	OR	2010-11			15	15
Management of Parks and Commons - Partnership Arrangement	a) Non compliance with terms of the joint arrangement/ineffective monitoring of service provision	2	Low	ADV	New			15	15
total						0	20	45	65

APPENDIX B

Internal Audit Work Programme - 2016-19

Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2016-17	2017-18	2018-19	TOTAL Days 2016- 2019 Est
Other Chargeable work (non service specific)								
Preparation of the audit plan/school visit programme					10	10	10	30
Monitoring the audit plan/school visit programme					12	12	12	36
Liaison with Portfolio Members					3	3	3	9
Governance and Ethics Committee					3	3	3	9
Audit Follow-ups					60	60	60	180
Audit Advice					20	20	20	60
School advice					5	5	5	15
SFVS Monitoring					5	5	5	15
External Professional Liaison					5	5	5	15
Total					123	123	123	369
Contingencies					50	50	50	150
Total					50	50	50	150
Planned Audit Days total					680	713	708	2101
					687			