

Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
-------------------------	--	--------------------------	------------	-------------------	---------	---------	---------	--------------------------

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

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Corporate Audits									
Mileage Claims - Compliance with Council procedures	a) Inaccurate/inappropriate claims resulting in theft/fraud	1	High	AFW	2013-14	20			20
Income collection - spot checks	a) Theft/Fraud	1	High	AFW	2014-15				0
Commercialisation Projects	a) Legality of operations not fully explored or validated. b) Governance arrangements have not been clearly defined/established to monitor achievement of stated aims and objectives	4	High		New	25			25
Compilation and Monitoring of the Capital Programme	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			20	20
IR35	a) Non compliance with legislation b) Inaccurate calculations could result in financial penalties and interest being incurred	3	High	SR	2017-18		15		15
Capital Programme - Education Services	a) Ineffective project management - budgets exceeded/deadlines exceeded/outcome does not meet client needs	4	High	OR	2017-18				0
Governance / Risk Management	a) Non compliance with Legal requirements b) Ineffective framework for AGS reporting c) Ineffective framework for overseeing the Council's governance rules ie the Constitution	3	Medium	SR	2007-08		20		20
NFI Investigation work	a) fraud by employees/residents	2	High	AFW	2017-18	25	25	25	75
GDPR	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 public		High	SR	New	20			20
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 Ineffective monitoring of card usage resulting in inappropriate expenditure being incurred	3	Medium	AFW	2017-18				0
Procurement cards	Ineffective monitoring of card usage resulting in inappropriate expenditure being incurred	2	High	AFW/SR	2017-18				0
Online Grant Applications	a) Fraudulent applications made b) Grant conditions not met resulting in repayment and/or criticism	2	Medium	AFW	New			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				0
Archiving Council Records	a) Ineffective service provision b) Storage requirements not reviewed c) Unnecessary costs incurred	1	Medium	OR	2014-15				0
total						90	75	60	225

APPENDIX Di

Internal Audit Work Programme - 2018-2021

Key risks to be covered		Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Resources Directorate									
Head of Finance and Property									
Accountancy									
General Ledger	a) Inaccurate information for management decisions b) Budgets exceeded c) Qualified accounts	2	Medium	KFS	2017-18				0
Fixed Asset Register	a) Non compliance with accounting standards b) Qualified Accounts	2	Medium	KFS	2010-11		15		15
Budget Monitoring	a) Inaccurate Information b) poor decision making	2	High	SR	2015-16			15	15
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	a) Inappropriate cashflow decisions - income not maximised b) Legislation/Internal polices not complied with	2	Medium	KFS	2014-15	15			15
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	2017-18				0
VAT	a) Non compliance with Revenues & Customs requirements - financial penalties	2	Medium	OR	2013-14			15	15
H&S/Insurance/Risk Management									
Insurance (claims management)	a) Inappropriate assessment of uninsured losses b) Inaccurate claims record for management information c) Ineffective claims management	2	High	SR	2015-16				0
Health and Safety	a) Non compliance with H&S Legislation - legal action/penalties	2	Low	SR	2012-13				0

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Property									0
Building Maintenance	a) Ineffective maintenance programme, b) Non compliance with legislation (internal, H&S, EU tendering policies)	3	High	OR	2014-15			15	15
Asset Management Strategy	a) Non compliance with legislation, b) Ineffective management of asset portfolio	2	High	SR	2016-17			15	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 management decisions.	2	High	OR	2015-16				0
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				0
Commercial Rents	a) Non compliance with legislation, b) Loss of income/increased void periods, c) Misappropriation of leases	3	High	OR	2013-14		15		15
Facilities Management	a) Ineffective contract management which could result in lack of compliance with regulations b) Poor response to requests for service, resulting in staff Health and Safety issue.	3	Medium	OR	2011-12	15			15
Exchequer									0
Accounts Payable	a) Inappropriate/fraudulent payments b) budgets exceeded	2	High	KFS	2017-18				0
Accounts Receivable	a) Council's cash flow affected b) Income not maximised	2	High	KFS	2016-17			15	15
Car Loans & Car Leasing	a) Inaccurate payroll deductions b) Non compliance with Inland Revenue requirements	2	Low	OR	2013-14				0
Income Collection/Recording Processes	a) Inaccurate processing of income - affecting cash flow decisions b) Fraud/theft c) Accounts could be qualified	2	Medium	AFW	2016-17				0
Revenues									0
National Non-domestic Rates	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
Council Tax	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
Business Improvement District Levy	a) Accounting arrangement do not comply with regulations b) The billing and collection processes are not effective	2	Medium	OR	2017-18				0
Total						45	60	75	180

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Head of HR									
Recruitment (process)	a) Delays in appointing staff - disruption to service delivery b) Non compliance with employment legislation C) DBS failure	2	Medium	AFW/SR	2012-13		15		15
Absence Management	a) Council's sickness policy not being adhered to b) Inaccurate information for performance management	2	Medium	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				0
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				0
Payroll	a) Ghost employees set up b) Inaccurate payments made c) Inaccurate deductions made	3	High	KFS	2014-15	15			15
Apprenticeship Levy/Use of the Apprenticeship Service	a) Non compliance with legislation b) Budgets do not reflect the increase in costs c) Payment calculations are not correct d) Apprenticeship levy paid is not used therefore funds are lost.	3	High	SR	2017-18				0
Total						30	15	0	45
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	2	Low	OR	2010-11				0
Total						0	0	0	0

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
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			20	20
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	Low	SR	2013-14				0
Members expenses	a) Inappropriate payments, b) Over payments on budgets, c) Non compliance with legislation/policies	1	Medium	OR	2014-15			15	15
Complaints / Code of Conduct	a) Ineffective policies and processes in place, b) Non compliance with policies/processes	3	Low	SR	2012-13				0
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	Medium	SR	2014-15		15		15
Intranet/Internet/Communication/Publications	a) Ineffective processes and procedures, b) Inappropriate information published - version control.	2	Low	SR	2011-12				0
Electoral Services	a) Non compliance with legislation, b) Inappropriate entries on register, b) Incorrect payments/expenditure/charges	2	Medium	OR	2017-18				0
total						0	15	35	50

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Head of Customer Services and I.C.T.									
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		15		15
Software licences	a) Non compliance with legislation (software licences)	2	Low	OR	2003-04				0
Change Control Management	a) Inappropriate changes b) Changes do not meet the needs of users c) Changes not operationally effective	3	Medium	OR	2016-17				0
Project Management (I.T. 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				0
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			15	15
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	Low	SR	2010-11				0
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	20			20
Manage problems and incidents (help desk)	a) Interruptions to service delivery b) Staff performance adversely affected	3	High	OR	2012-13				0
EDI (BACs)	a) Inaccurate/inappropriate electronic transactions	3	Low	OR	Not audited				0
Printing Service	a) Inefficient operations b) Delivery targets not met	2	Low	OR	2014-15				0
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
Superfast Broadband Project	a) Ineffective Contract Management b) Key deliverables not being achieved/achieved as per contract c) External Funding may be withdrawn	4	Low	OR	2014-15				0
Total						40	55	15	110

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Head of Commissioning									
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	2017/18			20	20
Contract Letting/Monitoring - Care Packages	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	High	OR	2017-18				0
Contract letting - Other than Care Packages	a) Non-compliance with Contract rules of Procedure b) Non compliance with EU legislation (Remedies Directive) c) Value for money not met	3	Medium	ACW	2014-15			20	20
Contract monitoring - Other than Care Packages	a) Non-compliance with Contract rules of Procedure b) Contract spec not met c) Contract costs exceeded	3	Medium	SR	2007-08	20			20
Total						20	0	40	60

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
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				0
total						0			0
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	2017-18				0
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	Medium	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				0
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

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
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	Medium	OR	2010-11	6			6
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	2017-18				0
Shared Lives - Placements and Payments	a) Scheme not effectively managed b) Incorrect/inappropriate payments, c) Overspends on budget	3	Medium	OR	New	20			20
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			15	15
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	2017-18				0
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		15		15
Client Financial Assessments	a) Non compliance with legislation/Council's policy b) Inaccurate charges calculated c) Ineffective income collection/recovery procedures	3	High	OR	2017-18				0
Residents Property (Appointeeship/Deputyship)	a) Misappropriation of client property b) Inaccurate records of level/type of property held c) Non compliance with legislation	2	Medium	OR	2013-14			15	15
total						61	85	51	197

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Head of Education									
Secondary Schools	Review of key risks - budgetary control, income collection, control of assets, school governance	2		Sch	Annual Programme		8	8	16
Primary Schools	Review of key risks - budgetary control, income collection, control of assets, school governance	1		Sch	Annual Programme	45	45	40	130
Nursery Schools (2)	Review key risks: Compliance with legislation, accurate completion of grant claims	1		Sch	2016-17			6	6
Special Schools (2)	Review key risks: Compliance with legislation, budgetary control, control of assets,	1		Sch	2016-17	8			8
Alternative Curriculum	Review key risks: Budgetary control, appropriateness of expenditure	1		OR	2015-16				0
Reintegration Service	Review key risks: Budgetary control, appropriateness of expenditure	1		OR	2015-16				0
Family Hubs	a) Centres have not been set up in accordance with government guidelines b) governance arrangements between the Centre and key	2		OR	New	10			10
Formula funding / DSG	a) Non compliance with legislation, b) Ineffective budget builds	2	Medium	OR	2009-10		15		15
School Census	a) Submission of incorrect returns, b) Inaccurate funding	1	Medium	OR	2012-13			15	15
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				0
School Admissions Policy	a) Non compliance with legislation, b) Unsuitable school offers, c) Invalid admissions data	2	Medium	OR	2009-10		15		15
Home to School Transport Entitlement	a) Employment of inappropriate individuals, b) Misallocation of free transport,	2	Low	OR	2008-09				0
Nursery Provision - early years grant	Review key risks: Compliance with legislation, accurate completion of grant claims	1	Medium	OR	2010-11	15			15
After Schools Clubs	a) Non compliance with government targets/legislation, b) Misuse of grant funds, c) Activities are not effectively monitored	3	Low	OR	2007-08				0
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				0
Resource Units (7)	Review key risks: Compliance with legislation, budgetary control, control of assets.	1	Low	OR	2011-12			6	6
Adult Education	a) Non compliance with legislation, b) Non achievement of targets and standards, c) Overspends on budgets	2	Low	OR	Not audited				0

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
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						98	83	95	276

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Head of Children and Family Services									
Castlegate	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Medium	OR	2017-18				0
Assessment of Need/Purchase of care - Residential	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	3	Medium	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				0
Personal Budgets/Direct Payments	a) Legislation/internal procedures not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	High	OR	2016/17	15			15
Assessment & collection of client contributions	a) Non compliance with legislation, b) Incorrect assessments, c) Contributions not being requested	3	Medium	OR	2011-12			15	15
Adoption - Recruitment, Placement and Allowances (Shared Service Arrangement)	a) Non compliance with legislation, b) Ineffective procedures to monitor the shared arrangement	3	Medium	OR	New			15	15
Guardianship/Residence Orders	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	2	Medium	OR	2017/18				0
Payment of Carers (foster carers)	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	2	Medium	OR	2012-13			15	15
S17 - Payment of Support Costs/Allowances	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	2	Medium	OR	2015-16				0
Child Care Lawyers (joint arrangement with Berkshire Authorities	a) Incorrect submission of charges to 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				0
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
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				0
total						30	45	60	135

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Head of Prevention and Safeguarding									
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	2017-18	10	10	10	30
Quality Assurance system (social care processes)	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		20		20
Child Protection Conferencing Processes	a) Inappropriate arrangements in place, b) Non adherence to guidance, legislation.	2	Medium	OR	2010-11		15		15
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
total						25	45	10	80
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				0
total						0	0	0	0

APPENDIX Di

Internal Audit Work Programme - 2018-2021

Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021	
Economy and Environment Directorate									
Head of Public Protection and Culture									
Environmental Health/Trading Standards Joint Arrangement covering:- Contract Management Health and Safety Licensing Purchase/Disposal of samples Service requests for intervention Civil Contingencies Food Safety and Standards	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	
				OR	2013-14				
				OR	2002-03				
				OR	2012-13	15		15	
				OR	2013-14				
				OR	2013-14				
				SR	2011-12		15	15	
					2013-14				
Building Control Joint Arrangement	a) Non compliance with terms of the joint arrangement b) ineffective monitoring of quality of service provision and costs	2	Medium	OR	New		20	20	
Leisure Centre Management	a) Non compliance with legislation, b) Ineffective contract monitoring and management	3	Medium	OR	2017-18			0	
Museums (1)	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Low	OR	2016-17			0	
Archaeology	a) Non compliance with legislation and government guidelines, b) Ineffective communication between services	2	Low	OR	2011-12			0	
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			0	
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		15	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	2016-17			0	
Adventure Dolphin & Outdoor Youth Activity	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Low	OR	2011-12			0	
Registrars Service	a) Ineffective budgetary control, b) Insufficient control of income, c) Insufficient control of assets, d) Inappropriate expenditure	2	Low	OR	2014-15		15	15	
total						30	35	50	115

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Head of Streetcare and Transport									
Structural Maintenance / Engineering	a) Non compliance with legislation, b) Ineffective maintenance programme	3	Low	OR	2012-13				0
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				0
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	2016-17			20	20
Electrical (including Street Lighting)	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans	2	Low	OR	Not audited				0
Street Naming/numbering	a) Income not maximised, b) Misappropriation of funds	2	Low	OR	2004-05				0
Concessionary Fares / Bus Passes	a) Fraud/theft, b) Non compliance with regulations	2	Medium	OR	2014-15			15	15
Parking	a) Non compliance with legislation, b) Loss of income c) Fraud/theft	3	High	OR	2017-18				0
Fleet Management	a) inefficient or inappropriate use of vehicles b) Ineffective contract management c) health and safety issues re roadworthiness of vehicles	3	High	OR	2016-17				0
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
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
Grounds Maintenance/Tree Maintenance contract	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	OR	New				0
Public Rights of Way	a) Non compliance with legislation regarding plans for improvement and maintenance of rights of way b) Not having a robust challenge for insurance claim relating to public rights of way.	2	Low	OR	New				0
total						40	35	55	130

APPENDIX Di

Internal Audit Work Programme - 2018-2021

	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
Head of Development and Planning									
Enforcement	a) Planning Legislation is not adhered to b) Management information is not up-to-date/accurate	2	Low	OR	2010-11				0
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	2017-18			20	20
S106 Obligations	a) Planning Legislation is not adhered to b) Council's Planning Policy is not followed c) Ineffective monitoring of planning obligations	4	Medium	OR	2007-08	15			15
Common Housing Register / Advice	a) Legislation is not adhered to b) Register not appropriately administered	2	Medium	OR	2009-10	15			15
Homelessness Prevention/Management	a) Legislation not adhered to b) Accommodation is not obtained promptly/cost effectively c) Housing debts not appropriately managed	3	High	OR	2011-12	20			20
Utilisation of Council Properties	a) Purchase and use of Council's own properties for Housing needs is not monitored/reviewed to ensure business case objectives have been met b) Value for money is not being achieved	3	Medium	SR	New		20		20
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				0
total						50	20	20	90

APPENDIX Di

Internal Audit Work Programme - 2018-2021

Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2018-19	2019-20	2020-21	TOTAL Est Days 2018-2021
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					5	5	5	15
Audit Follow-ups					40	40	40	120
Audit Advice					10	10	10	30
School advice					5	5	5	15
SFVS Monitoring					5	5	5	15
External Professional Liaison					5	5	5	15
Total					95	95	95	285
Contingencies					40	40	40	120
Total					40	40	40	120
Planned Audit Days					694	703	701	2098
Actual Staff Days					672	672	672	