

INTERNAL AUDIT PLAN OF WORK 2020-2023

Key risks to be covered	Risk Assessment Category	Appears on the Corporate Risk Register	Audit Type	Date last audited	Method of Review	2020-21	2021-22	2022-23	TOTAL Est Days 2020-2023
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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
 AFW Anti Fraud Work
 KFS Key Financial System
 ACW Anti Corruption Work
 VFM Value for Money
 OR Operational Risk
 ADV Advisory
 EST Establishment Audit (Audit Programme of work for specific type of establishments eg schools, residential care homes
 CRR - Used where the item appears on the Corporate Risk Register

METHOD OF REVIEW - KEY

FR Full Risk Based Audit
 SR Short Focussed Review
 DA Data Analytics Review

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Corporate Audits											
Audit No.											
1	Mileage Claims - Compliance with Council procedures	a) Inaccurate/inappropriate claims resulting in theft/fraud	High		AFW	2013-14			20		20
2	Income collection - spot checks	a) Theft/Fraud	High		AFW	2014-15	SR	10		10	20
3	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	High		SR	2019-20				20	20
4	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	Medium		SR	2012-13	SR	15			15
5	IR35	a) Non compliance with legislation b) Inaccurate calculations could result in financial penalties and interest being incurred	High		SR	2019-20				15	15
6	Council Strategy Themes - Delivery of Projects	a) Council Strategy Projects are not delivered b) Projects are not delivered in a timely and cost effective manner.	High		SR	New	FR	20	15	15	50
7	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 i.e. the Constitution	Medium		SR	2007-08	FR	20			20
8	NFI Investigation work	a) fraud by employees/residents	High		AFW	2019-20	N/A	25	25	25	75
9	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	CRR	SR	2018-19					0
10	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	Medium		AFW	2017-18				15	15
11	Procurement cards	Ineffective monitoring of card usage resulting in inappropriate expenditure being incurred	High		AFW/SR	2018-19				15	15
12	Online Grant Applications	a) Fraudulent applications made b) Grant conditions not met resulting in repayment and/or criticism	Low		AFW	New	SR	10			10
13	Grant Allocation/monitoring	a) Grants not awarded appropriately b) Grant allocations are not accurately recorded/effectively monitored.	Low		SR	2006-07				15	15
14	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	Medium		AFW	2013-14			15		15
15	Archiving Council Records	a) Ineffective service provision b) Storage requirements not reviewed c) Unnecessary costs incurred	Low		OR	2014-15					0

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16	Digitalisation Agenda	a) Self service options are not being fully considered/progressed b) Opportunities for efficiency savings/customer experience improvement are not being maximised c) Data security is not fully considered/tested as part of	High		SR/OR	2019-20					0
17	The People's Lottery	a) the scheme is not popular/not achieving the anticipated benefits b) Reputational risk if the scheme is not effectively and appropriately managed.	Medium		AFW/OR	New	FR	15			15
18	Effectiveness of the Governance and Ethics Committee	a) The Committee does not operate in accordance with good practice (CIPFA Guidance) b) The Committee does not have adequate scope and responsibility to effectively oversee the Council's governance framework. c) The Committee is not provided with sufficient and timely information to be able to make informed decisions.	Medium		SR	2019-20					0
19	Use of Social Media	a) The Council is unaware of its social presence and is unreactive/provides ad-hoc and inconsistent responses. b) Reputational Damage, unfavourable or confidential information released. C) Poor corporate image portrayed by employees/members.	High		SR	New	SR	15			15
total								130	75	130	335

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Resources Directorate											
Head of Finance and Property											
Accountancy											
1	General Ledger	a) Inaccurate information for management decisions b) Budgets exceeded c) Qualified accounts	High		KFS	2017-18			15		15
2	Fixed Asset Register	a) Non compliance with accounting standards b) Qualified Accounts	Medium		ADV	2011-12	FR	20			20
3	Budget Monitoring	a) Inaccurate Information b) poor decision making	High		SR	2015-16			20		20
4	MTFS (to incorporate Business Rates estimating and profiling)	a) Council's financial targets are not realised b) Budget pressures c) Increases in Council Tax	Medium		SR	2013-14				20	20
5	Treasury Management	a) Inappropriate cashflow decisions - income not maximised b) Legislation/Internal policies not complied with	Medium		KFS	2018-19				15	15
6	Bank Reconciliation (cover Chaps payments)	a) Inappropriate transactions processed through the bank b) Inaccurate year end accounts c) Qualified opinion from External Auditors	Medium		OR	2017-18			15		15
7	VAT	a) Non compliance with Revenues & Customs requirements - financial penalties	Medium		OR	2013-14	SR	15			15
8	Insurance (claims management)	a) Inappropriate assessment of uninsured losses b) Inaccurate claims record for management information c) Ineffective claims management	Medium		SR	2015-16				15	15

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Property											0
9	Building Maintenance	a) Ineffective maintenance programme, b) Non compliance with legislation (internal, H&S, EU tendering policies)	Medium		OR	2014-15	SR	12			12
10	Asset Management Strategy	a) Non compliance with legislation, b) Ineffective management of asset portfolio	High		SR	2016-17			15		15
11	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.	High		OR	2015-16			5		5
12	Asset Project Management	a) Failure to deliver major projects on budget, timely manner, to meet need of clients, b) Non compliance with legislation	Medium		SR	2015-16				15	15
13	Commercial Rents	a) Non compliance with legislation, b) Loss of income/increased void periods, c) Misappropriation of leases	Medium		OR	2013-14			15		15
14	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.	Medium		OR	2011-12	SR	12			12
15	Health and Safety	a) Non compliance with H&S Legislation - legal action/penalties	Low		SR	2012-13				10	10
Exchequer											0
16	Accounts Payable	a) Inappropriate/fraudulent payments b) budgets exceeded	High		KFS	2017-18			15		15
17	Accounts Receivable	a) Council's cash flow affected b) Income not maximised	High		KFS	2016-17	DA	15			15
18	Car Loans & Car Leasing	a) Inaccurate payroll deductions b) Non compliance with Inland Revenue requirements	Low		OR	2013-14				10	10
19	Income Collection/Recording Processes	a) Inaccurate processing of income - affecting cash flow decisions b) Fraud/theft c) Accounts could be qualified	Medium		AFW	2016-17			15		15
Revenues											0
20	National Non-domestic Rates	a) Non compliance with legislation/local schemes for exemptions b) Income generation/collection not maximised c) Qualified accounts	High		KFS	2018-19			15		15
21	Council Tax	a) Non compliance with legislation/local schemes for reductions b) Income generation/collection not maximised c) Accounts qualified	High		KFS	2019-20				15	15
22	Council Tax Reduction Scheme	a) Non compliance with legislation/local schemes for reductions b) Income generation/collection not maximised	Medium		AFW	2019-20					0
23	Business Improvement District Levy	a) Accounting arrangement do not comply with regulations b) The billing and collection processes are not effective	Low		OR	2018-19					0
Total								74	130	100	304

Key risks to be covered			Risk Assessment Category	Appears on the Corporate Risk Register	Audit Type	Date last audited	Method of Review	2020-21	2021-22	2022-23	TOTAL Est Days 2020-2023
Human Resources and Payroll											0
1	Recruitment (process)	a) Delays in appointing staff - disruption to service delivery b) Non compliance with employment legislation c) DBS failure	Medium		AFW/SR	2012-13			15		15
2	Absence Management	a) Council's sickness policy not being adhered to b) Inaccurate information for performance management	Low		SR	2011-12				10	10
3	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	Low		SR	2007-08			10		10
4	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	Low		SR	2014-15					0
5	Payroll	a) Ghost employees set up b) Inaccurate payments made c) Inaccurate deductions made	High		KFS	2018-19	SR	10	15		25
6	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.	Medium		SR	2017-18				15	15
7	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.	Medium		SR	2014-15	FR	15			15
Total								25	40	25	90
Head of Legal and Strategic Support Service											0
1	Legal Services	a) The collaborative agreement is not being effectively recorded/monitored b) Terms of the joint agreement are not being adhered to	Low		OR	2010-11				15	15
2	Service Planning/targets and performance management	Service Delivery / intervention / legal obligations / performance indicators / linkages to Timelord	Medium		SR	2013-14			20		20
3	Review of new governance arrangements	a) The changes are not working as effectively as intended b) Governance requirements are not being adhered to	Medium		SR	New	FR	20			20
4	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	Low		SR	2013-14				10	10
5	Members expenses	a) Inappropriate payments, b) Over payments on budgets, c) Non compliance with legislation/policies	Medium		OR/AFW	2014-15	SR	10			10
6	Complaints / Code of Conduct	a) Ineffective policies and processes in place, b) Non compliance with policies/processes	Low		SR	2012-13			15		15

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7	Freedom of Information	a) Non compliance with legislation b) No Standard approach for dealing with requests c) Adequate records not maintained of requests/responses	Medium		SR	2014-15				15	15
8	Management of the Internet/Intranet	a) Ineffective processes and procedures, b) Inappropriate information published - version control.	Medium		SR	2011-12		15			15
9	Electoral Services	a) Non compliance with legislation, b) Inappropriate entries on register, b) Incorrect payments/expenditure/charges	Medium		OR	2017-18			15		15
10	Land Charges	a) Non compliance with legislation b) Income collection processes are not effective	Low		OR/AFW	2007-08	FR	15			
	total							60	50	40	150

Key risks to be covered			Risk Assessment Category	Appears on the Corporate Risk Register	Audit Type	Date last audited	Method of Review	2020-21	2021-22	2022-23	TOTAL Est Days 2020-2023
Head of Customer Services and I.C.T.											
											0
1	I.T. Strategy	a) Does not meet changing needs of the organisation b) Progress not measured/monitored - objectives not achieved	Medium		SR	2007-08			10		10
2	Software licences	a) Non compliance with legislation (software licences)	Low		OR	2003-04			10		10
3	Change Control Management	a) Inappropriate changes b) Changes do not meet the needs of users c) Changes not operationally effective	Medium		OR	2016-17				15	15
4	Project Management (I.T. Investment)	a) Systems do not meet business/user needs b) Escalation of costs/time to implement	Medium		SR	2006-07	FR	20			20
5	Post Implementation Reviews (IT investment)	a) Systems do not meet business/user needs b) Escalation of costs/time to resolve system issues	Medium		SR	2013-14				15	15
6	Ensure continuous service (Disaster Recovery for I.T. Service)	a) Contingency plan not in place/not effective - service delivery affected	High		SR	2011-12	SR	15			15
7	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	Low		SR	2010-11					0
8	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	High	CRR	SR	2011-12			15		15
9	Manage problems and incidents (help desk)	a) Interruptions to service delivery b) Staff performance adversely affected	High		OR	2012-13			15		15
10	EDI (BACs)	a) Inaccurate/inappropriate electronic transactions	Low		OR	Not audited					0
11	Printing Service	a) Inefficient operations b) Delivery targets not met	Low		OR	2014-15				15	15
12	Business Continuity Planning	a)Flu / fire / flood / terrorism / service delivery	High		SR	2007-08	SR	15			15
13	I.T. Asset Management	a) Loss of I.T. assets - increased cost on replacement equipment	Medium		OR	2007-08			20		20
14	Superfast Broadband Project	a) Ineffective Contract Management b) Key deliverables not being achieved/achieved as per contract c) External Funding may be withdrawn	Medium	CRR	OR	2014-15					0
Total								50	70	45	165

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Head of Commissioning											
1	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	High		OR	2017/18			20		20
2	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	High		OR	partial coverage in 2017-18				20	20
3	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 obtained	Medium		ACW	2014-15			20		20
4	Contract monitoring - Other than Care Packages	a) Non-compliance with Contract rules of Procedure b) Contract spec not met c) Contract costs exceeded	Medium		SR	2019-20					0
Total								0	40	20	60

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People Directorate											
Head of Adult Social Care											
1	Better Care Fund	a) Ineffective governance/communication between parties b) Effectiveness of arrangement not monitored - objectives not achieved/budgets exceeded.	Medium		SR	2019-20					0
2	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.	High		ADV	New	FR	15			15
3	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	Medium		OR	New				15	15
4	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	FR	15			15
5	Assessment of Needs/Purchase of Care - (MH/LD)	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium		OR	2008-9			15		15
6	Assessment of need /Purchase of Care - Respite	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium		OR	2012-13				15	15
7	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.	Medium		OR/AFW	New	SR	10			10

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8	Resource Centres (3)	Establishment reviews - key risks - budgetary control/appropriateness of expenditure	Low		EST	2013-14		6			6
9	Residential Homes - Elderly (4)	Establishment review - key risks - budgetary control/appropriateness of expenditure	Medium		EST	2010-11		6		6	12
10	Assessment of needs/Purchase of care - Home Care	a) Legislation is not adhered to b) Inappropriate care packages c) Ineffective contract management/budgets could be overspent	Medium		OR	2006-07	FR	15			15
11	Assessment/Purchase of Care - Residential/Nursing	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium		OR	2017-18					0
12	Shared Lives - Placements and Payments	a) Scheme not effectively managed b) Incorrect/inappropriate payments, c) Overspends on budget	Medium		OR/AFW	New	FR	15			15
13	O/T - Equipment - pooled budget	a) Ineffective governance/communication between parties b) Effectiveness of arrangement not monitored - objectives not achieved/budgets exceeded	Medium		OR	2011-12			15		15
14	Personal Budgets (Use of payment cards)	a) Legislation/internal procedures not adhered to b) Inappropriate care packages c) Budgets could be overspent	High		OR/AFW	2017-18				15	15
15	Personal Budgets - Direct Payments	a) Legislation/internal procedures not adhered to b) Inappropriate care packages c) Budgets could be overspent	High		OR/AFW	2013-14			15		15
16	Client Financial Assessments	a) Non compliance with legislation/Council's policy b) Inaccurate charges calculated c) Ineffective income collection/recovery procedures	Medium		OR	2017-18				15	15
17	Residents Property (Appointeeship/Deputyship)	a) Misappropriation of client property b) Inaccurate records of level/type of property held c) Non compliance with legislation	Medium		OR/AFW	2013-14			15		15
18	Deprivation of Liberty Safeguards	a) Legislation not adhered to b) Assessments inaccurate c) Supervision / review of contractors performing assessments inadequate	High	CRR	OR	2019-20					0
											0
	total							82	60	66	208

Key risks to be covered			Risk Assessment Category	Appears on the Corporate Risk Register	Audit Type	Date last audited	Method of Review	2020-21	2021-22	2022-23	TOTAL Est Days 2020-2023
Head of Education											
1	Secondary Schools	Review of key risks - budgetary control, income collection, control of assets, school governance			EST	Annual Programme			8	8	16
2	Primary Schools	Review of key risks - budgetary control, income collection, control of assets, school governance			EST	Annual Programme		56	56	56	168
3	Nursery Schools (2)	Review key risks: Compliance with legislation, accurate completion of grant claims			EST	2016-17			6	6	12
4	Special Schools (2)	Review key risks: Compliance with legislation, budgetary control, control of assets,			EST	2018-19					0
5	i-College	Review key risks: Budgetary control, appropriateness of expenditure			EST	2018-19		8		8	16
6	Family Hubs	a) Centres have not been set up in accordance with government guidelines b) governance arrangements between the Centre and key stakeholders have not	Medium		OR	New	FR	15			15
7	Formula funding / DSG	a) Non compliance with legislation, b) Ineffective budget builds	Medium		OR	2009-10	SR	15			15
8	School Census	a) Submission of incorrect returns, b) Inaccurate funding	Medium		OR	2012-13			15		15
9	Family Support Packages for Disabled Children (to include short breaks)	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	Medium		OR	2015-16				15	15
10	School Admissions Policy	a) Non compliance with legislation, b) Unsuitable school offers, c) Invalid admissions data	Low		OR	2009-10				15	15
11	Home to School Transport Entitlement	a) Employment of inappropriate individuals, b) Misallocation of free transport,	Low		OR	2008-09				15	15
12	Nursery Provision - early years grant	Review key risks: Compliance with legislation, accurate completion of grant claims	Medium		OR	2019-20					0
13	After Schools Clubs	a) Non compliance with government targets/legislation, b) Misuse of grant funds, c) Activities are not effectively monitored	Low		OR	2007-08			15		15
14	Special Education Needs and Disability (SEND)	a) Not meeting requirements of the new legislation/guidance b) Expenditure may not be effectively monitored	Medium	CRR	OR	2019-20					0
15	School Library and Museum Services (Joint arrangement)	a) Contract not effectively monitored b) Service not meeting client needs c) Value for money not obtained	Low		OR	2015-16					0
16	Adult Education	a) Non compliance with legislation, b) Non achievement of targets and standards, c) Overspends on budgets	Low		OR	Partially covered in 2018-19 (contract					0
total								94	100	123	317 0

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Head of Children and Family Services											0
1	Castlegate	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	Low		OR	2018-19					0
2	Assessment of Need/Purchase of care - Residential	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	Medium		OR	2008-09			15		15
3	Assessment of needs/Purchasing Care - Respite	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium		OR	2015/16				15	15
4	Personal Budgets/Direct Payments	a) Legislation/internal procedures not adhered to b) Inappropriate care packages c) Budgets could be overspent	High		OR	2019-20				15	15
5	Assessment & collection of client contributions	a) Non compliance with legislation, b) Incorrect assessments, c) Contributions not being requested	Low		OR	2011-12					0
6	Adoption - Recruitment, Placement and Allowances (Shared Service Arrangement)	a) Non compliance with legislation, b) Ineffective procedures to monitor the shared arrangement	Medium		OR	New	FR	15			15
7	Guardianship/Residence Orders	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	Medium		OR	2017/18					0
8	Payment of Carers (foster carers)	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	Medium		OR/AFW	2012-13	SR	10			10
9	S17 - Payment of Support Costs/Allowances	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	Medium		OR	2015-16				15	15
10	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	Medium		OR	2004-05			15		15
11	Unaccompanied Children - Asylum Seekers	a) Non compliance with legislation, b) Asylum seeks/care leavers are not adequately supported, c) Inadequate financial controls re payment of allowances/fraud.	Medium		OR	2018-19					0
13	Offsite Activities - review of external provision of service	a) Non compliance with legislation, b) Poor risk assessment c) Inappropriate activities undertaken	Low		OR	2005-06	SR	10			10
14	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	Medium		OR	2013-14					0
15	Social Worker Recruitment and Retention Package	a) The effectiveness of the package is not being reviewed to ensure that benefits are being realised as intended. b) The package is not cost effective.	Medium		OR	2019-20					0
16	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	Medium		OR	2017-18		10	10	10	30
17	Child Protection Conferencing Processes	a) Inappropriate arrangements in place, b) Non adherence to guidance, legislation.	Low		OR	2010-11					0

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total							45	40	55	140
Head of Public Health and Wellbeing										0
1	Joint Agreement Governance	a) Non compliance with legislation b) Ineffective joint working arrangements resulting in poor budgetary control and/or service provision.	Medium	OR	2015-16			10		10
2	Joint Needs Assessment/Health and Wellbeing Strategy	a) Non compliance with legislation b) Failure to deliver a programme of work to address the stated aims and goals.	Medium	SR	2015/16				15	15
3	Commissioning/contract management	a) contracts are poorly managed, leading to poor performance and overspending against budgets. b) Lack of compliance with the Council's Contract Rules of Procedure and/or contracts fail to achieve value for money, leading to overspending and poor performance.	Medium	OR	2015/16	SR	15			15
total							15	10	15	40

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Place Directorate											
Head of Public Protection and Culture											
	Environmental Health/Trading Standards Joint Arrangement covering:-	a) Non compliance with terms of the joint arrangement b) ineffective monitoring of quality of service provision and costs	Medium		OR	2018-19					0
1	Contract Management/Governance				OR	2018-19	FR	15			15
2	Health and Safety				OR	2002-03			10		10
3	Licensing				OR	2019-20					0
4	Purchase/Disposal of samples				OR	2013-14				5	5
5	Service requests for intervention				OR	2013-14				5	5
6	Civil Contingencies				SR	2011-12	SR	10			10
7	Food Safety and Standards					2013-14				5	5
8	Building Control Joint Arrangement	a) Non compliance with terms of the joint arrangement b) ineffective monitoring of quality of service provision and costs	Medium		OR	2019-20					0
9	Leisure Centre Management	a) Non compliance with legislation, b) Ineffective contract monitoring and management	Medium		OR	2017-18			20		20
10	Museums (1)	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	Low		OR/AFW	2016-17			8		8
11	Archaeology	a) Non compliance with legislation and government guidelines, b) Ineffective communication between services	Low		OR	2011-12				10	10
12	Berkshire Archive Service	a) Non compliance with terms of the joint arrangement b) ineffective monitoring of quality of service provision and costs	Low		OR	2008-09					0
13	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	Medium		OR	2014-15			15		15
14	Libraries Income	a) Loss of stock is not reimbursed, resulting in additional expenditure b) Income collection not maximised	Medium		OR/AFW	2019-20					0
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	Low		OR/AFW	2016-17				10	10
16	Registrars Service	a) Ineffective budgetary control, b) Insufficient control of income, c) Insufficient control of assets, d) Inappropriate expenditure	Low		OR/AFW	2014-15		10			10
total								35	53	35	123

		Key risks to be covered	Risk Assessment Category	Appears on the Corporate Risk Register	Audit Type	Date last audited	Method of Review	2020-21	2021-22	2022-23	TOTAL Est Days 2020-2023
Head of Streetcare and Transport											
1	Structural Maintenance / Engineering	a) Non compliance with legislation, b) Ineffective maintenance programme	Low		OR	2012-13					0
2	Major Road Repairs (Projects)	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans	Medium		OR	Not audited			20		20
3	Traffic Management	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans	Low		OR	2013-14					0
4	Highway Term Contract (excluding major road projects)	a) Non compliance with H&S legislation, b) Poor performance is not identified/rectified c) Costs are not monitored/VFM is not achieved	High		OR	2019-20					0
5	Home to School Transport / CRB checks	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 b) Ineffective utilisation of transport capacity/route planning	Medium		OR	2016-17			15		15
6	Electrical (including Street Lighting)	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans	Medium		OR	2019-20					0
7	Street Naming/numbering	a) Income not maximised, b) Misappropriation of funds	Low		OR	2004-05					0
8	Concessionary Fares / Bus Passes	a) Fraud/theft, b) Non compliance with regulations	Medium		OR/AFW	2014-15	SR	15			15
9	Parking	a) Non compliance with legislation, b) Loss of income c) Fraud/theft	High		OR/AFW	2017-18			15		15
10	Fleet Management	a) inefficient or inappropriate use of vehicles b) Ineffective contract management c) health and safety issues re roadworthiness of vehicles	Medium		OR	2016-17				15	15
11	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) Income collection procedures are not robust resulting in fraud/loss of income.	Medium		OR/AFW	2017-18					0
12	Waste Management and disposal PFI	a) Ineffective contract management resulting in increased costs/service quality issues b) Recycling initiatives not being met	High		SR	2014-15	FR	20			20
13	Grounds Maintenance/Tree Maintenance contract	a) Contract specification is not met b) Inappropriate/inaccurate payments could be made	Medium		OR	2010-11	FR	15			15
14	Management of Parks and Commons Partnership Arrangement	- a) Non compliance with terms of the joint arrangement/ineffective monitoring of service provision	Low		OR	New				10	10
15	Sports Pitch Hre	a) Income levels not maximised b) Incoem records inadequate c) Income is lost/stolen	Low		AFW	New	SR	10			
16	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.	Low		OR	New			10		10
total								60	60	25	145

Key risks to be covered			Risk Assessment Category	Appears on the Corporate Risk Register	Audit Type	Date last audited	Method of Review	2020-21	2021-22	2022-23	TOTAL Est Days 2020-2023
Head of Development and Planning											
1	Enforcement	a) Planning Legislation is not adhered to b) Management information is not up-to date/accurate	Low		OR	2010-11				10	10
2	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	High		OR	2019-20				15	15
3	S106 Obligations	a) Planning Legislation is not adhered to b) Council's Planning Policy is not followed c) Ineffective monitoring of planning obligations	Medium		OR	2019-20					0
4	Common Housing Register / Advice	a) Legislation is not adhered to b) Register not appropriately administered	Medium		OR/AFW	2009-10	FR	15			15
5	Homelessness Prevention/Management	a) Legislation not adhered to b) Accommodation is not obtained promptly/cost effectively c) Housing debts not appropriately managed	High		OR	2011-12	FR	15			15
6	Purchase and 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	Medium		SR	2019-20					0
7	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	Medium		OR	2015-16				15	15
total								30	0	40	70
Other audit work requested											
Birchwood Review								15			15
total								15	0	0	15

Key risks to be covered

		Risk Assessment Category	Appears on the Corporate Risk Register	Audit Type	Date last audited	Method of Review	2020-21	2021-22	2022-23	TOTAL Est Days 2020- 2023
Other audit work (non service specific)										
1	Preparation of the audit plan/school visit programme						12	12	12	36
2	Monitoring the audit plan/school visit programme						12	12	12	36
3	Assurance Mapping						20	5	5	30
4	Liaison with Portfolio Members						4	4	4	12
5	Governance and Ethics Committee						10	10	10	30
6	Audit Follow-ups						20	20	20	60
7	Audit Advice						15	15	15	45
8	School advice						5	5	5	15
9	SFVS Monitoring						5	5	5	15
10	External Professional Liaison						5	5	5	15
Total							108	93	93	294
Contingencies							40	40	40	120
Total							40	40	40	120
										0
Planned Audit Days							863	861	852	2576
Actual Staff Days Available							840	840	840	2520