

**'To Follow' Items**

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<b>6. Internal Audit Strategy and Plan.</b>	
<i>Appendix B - Audit Plan</i>	70 – 89
<i>Appendix D - Audits excluded from the plan for 2008 - 2009.</i>	90

Key risks to be covered		Appendices	Risk Assessment	Audit Type	2007-08 Days		2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
<b>Head of Finance (JG)</b>												
Insurance	a) Inappropriate assessment of uninsured losses b) inaccurate claims record for management information		Low	SR				15		15		Head of Finance
Governance / Risk Management	a) Non compliance with CPA requirements b) Ineffective framework for SIC reporting		High	SR	15	Y			15	15		Head of Finance
Health and Safety	a) Non compliance with H&S Legislation - legal action/penalties		Medium	SR	15	R		15		15		Head of Finance
Webrisk	a) Poor use of information		Medium	SR			15			15		Head of Finance
Use of Consultants	a) Fined by the Inland Revenue b) Inappropriate people being appointed c) Insufficient budget available to meet the consultants costs d) Scope of work		Medium	SR				15		15		Head of Finance
Contract letting	a) Non-compliance with Contract rules of Procedure b) Non compliance with EU legislation c) Corruption		Medium	ACW	20	Y				0		Head of Finance
Contract monitoring	a) Non-compliance with Contract rules of Procedure b) Contract spec not met c) Contract costs exceeded		Medium	SR					20	20		Head of Finance
Income collection - spot checks	a) Theft/Fraud		Medium	AFW	20	Y	20	20		40		Head of Finance
Petty Cash Imprest Accounts - spot checks	a) Theft/Fraud		Low	AFW	20	G	20	15	20	55		Head of Finance
F General Ledger (managed audit)	a) Inaccurate information for management decisions b) Budgets exceeded c) Qualified accounts		High	KFS	20	G	10	20	20	50	August	Head of Finance
F Fixed Asset Register (managed audit)	a) Non compliance with accounting standards b) Qualified Accounts		High	KFS	5	G	10	10	10	30	April/May	Head of Finance
Budget Monitoring	a) Inaccurate Information b) poor decision making		High	SR	20	Y			20	20		Head of Finance
Capital planning / programme	a) Ineffective project management - budgets exceeded/deadlines exceeded/outcome does not meet client needs		High	SR			25			25		Head of Finance
MTFS	a) Council's financial targets are not realised b) Budget pressures c) Increases in Council Tax		High	SR				15		15		Head of Finance
F Treasury Management (managed audit)	a) Inappropriate cashflow decisions - income not maximised b) Legislation/Internal policies not complied with		Low	KFS	10	G	10	10	10	30	September	Head of Finance
Bank Reconciliation	a) Inappropriate transactions processed through the bank b) Inaccurate year end accounts c) Qualified opinion from External Auditors		Medium	OR					10	10		Head of Finance
VAT	a) Non compliance with Customs and Excise requirements - financial penalties		Medium	OR				15		15		Head of Finance
<b>Total</b>					<b>145</b>		<b>110</b>	<b>150</b>	<b>125</b>	<b>385</b>		

# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

		Appendix	Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
<b>Head of HR (JG)</b>											
Recruitment (process)	a) Delays in appointing staff - disruption to service delivery b) Non compliance with employment legislation C) CRB failure		High	SR		20			20		HR
Absence Management	a) Council's sickness policy not being adhered to b) Inaccurate information for performance management		High	SR	15	R 15			15		HR
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		Medium	SR	15	G		15	15		HR
Establishment Control	a) Inaccurate information b) Poor cost control c) Poor resource management		High	SR	20	G		20	20		HR
Training	a) failure to develop / retain staff		Medium	SR			15		15		HR
<b>Total</b>					<b>50</b>		<b>35</b>	<b>15</b>	<b>35</b>		

# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

Appendix B Assessment	Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
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### Head of Legal and Electoral Services (SC)

Registrars Service	a) Ineffective budgetary control, b) Insufficient control of income, c) Insufficient control of assets, d) Inappropriate expenditure	Low	OR				10	10	Legal
Legal Services	a) Ineffective budgetary control	High	OR			10		10	Legal
Child Care Lawyers	a) Incorrect submission of charges by WB, b) Ineffective communication with Children's' services, c) Cases wrongly undertaken by WB, d) Reading costs in WB figures	Medium	OR				10	10	Legal
Electoral Services	a) Non compliance with legislation, b) Inappropriate entries on register, c) Incorrect payments/expenditure/charges	Low	OR				10	10	Legal
Governance arrangements	a) Illegal Decisions b) Poor decision making structures c) Ineffective rules of procedure d) Constitution not up to date e) Codes of Conduct ineffective	Medium	SR	15	R	15		15	Legal
Land Charges	a) Non compliance with legislation b) Income collection not effective	Low	OR	15	G			0	Legal
<b>total</b>				<b>30</b>		<b>15</b>	<b>10</b>	<b>30</b>	<b>55</b>

# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

Appendix B Item 6	Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
Head of Policy and Communication (SC)									
LAA/PSA2	a) Targets not achieved b) Governance framework not in place c) ineffective communication between parties	High	SR	25	R 20	20	20	60	Policy and Communication
Service Planning	Service Delivery / intervention / CPA	Medium	SR				15	15	Policy and Communication
Performance Management	Legal obligations / service delivery	High	SR			20		20	Policy and Communication
Partnership development	a) Governance arrangements weak	High	SR			15		15	Policy and Communication
Grants (inc Economic Development)	Recession / Downturn in economy	Low	SR				15	15	Policy and Communication
Members expenses	a) Inappropriate payments, b) Over payments on budgets, c) Non compliance with legislation/policies	Medium	OR				15	15	Policy and Communication
Complaints / Code of Conduct	a) Ineffective polices and processes in place, b) Non compliance with policies/processes	Medium	SR					0	Policy and Communication
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	High	SR				20	20	Policy and Communication
Scrutiny	a) Ineffective Scrutiny	Medium	SR	10	R		10	10	Policy and Communication
Intranet/Internet/Communication/Publications		Medium	SR	15	R			15	Policy and Communication
<b>total</b>				<b>50</b>		<b>55</b>	<b>65</b>	<b>65</b>	<b>185</b>

# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

		Risk Assessment	Audit Type	2007-08 Days		2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner	
<b>Head of Benefits and Exchequer (JG)</b>												
	Payroll / PAYE (managed Audit)	a) Ghost employees set up b) Inaccurate payments made c) Inaccurate deductions made	High	KFS	20	Y	15	20	15	50	October	Benefits and Exchequer
F	NFI Payroll Investigation work	a) payroll fraud b) Low score on the U of R	High	AFW	10	G	7	10	10	27		Benefits and Exchequer
	Accounts Payable (managed audit)	a) Inappropriate/fraudulent payments b) budgets exceeded	High	KFS	15	G	10	15	15	40	November	Benefits and Exchequer
F	Accounts Receivable (managed audit)	a) Council's cashflow affected b) Income not maximised	High	KFS	15	G	10	15	15	40	November	Benefits and Exchequer
F	Car Loans & Car Leasing	a) Inaccurate payroll deductions b) Non compliance with Inland Revenue requirements	Low	OR				15		15		Benefits and Exchequer
	Travel and Subsistence	a) Fraudulent claims b) Inaccurate payments c) New system	High	AFW			10			10		Benefits and Exchequer
	Cash Office	a) Inaccurate processing of income - affecting cash flow decisions b) Fraud/theft c) Accounts could be qualified	Medium	AFW				15		15		Benefits and Exchequer
	National Non-domestic Rates (managed audit)	a) Non compliance with legislation b) Inaccurate calculation of contribution to pool c) Qualified accounts	High	KFS	20	G	15	20	20	55	June	Benefits and Exchequer
F	Housing Benefits (managed audit)	a) Non compliance with legislation b) Inaccurate/inappropriate payments made c) Accounts qualified	High	KFS	20	G	20	20	20	60	May	Benefits and Exchequer
F	NFI Benefits Investigation work	a) Benefits Fraud b) Low score on the U of R	High	AFW	10	G	7	10	10	27		Benefits and Exchequer
	Council Tax (managed audit)	a) Non compliance with legislation b) Income collection not maximised c) Accounts qualified	High	KFS	20	Y	20	20	20	60	August	Benefits and Exchequer
F	NFI Creditors Investigation work	a) Creditors Fraud b) Low score on the U of R	High	AFW	10	G	6	10	10	26		Benefits and Exchequer
<b>Total</b>					<b>140</b>		<b>120</b>	<b>155</b>	<b>150</b>	<b>425</b>		

# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

Appendix B Item 6

Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
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### Head of Property (SC)

Commercial Rents	a) Non compliance with legislation, b) Loss of income/increased void periods, c) Misappropriation of leases	High	OR	20	R	20		20	Property
Asset management	b) Non compliance with legislation, b) Mis mgt of asset portfolio	Medium	SR				15	15	Property
Building Maintenance	a) Ineffective maintenance programme, b) Non compliance with legislation (internal, EU tendering policies)	High	OR	20	R	20		20	Property
Facilities Management	a) Poorly maintained facilities, compromised H&S, b) Theft of stock items, c) Ineffective out of hours service	Medium	OR				20	20	Property
Project Management	a) Failure to deliver major projects on budget, timely manner, to meet need of clients, b) Non compliance with legislation	High	SR				15	15	Property
Clean and Green agenda	a) Failure to deliver change b) failure to deliver cost savings	Medium	SR				15	15	
<b>total</b>				<b>40</b>		<b>40</b>	<b>35</b>	<b>30</b>	<b>105</b>

# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

Appendix	Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
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### Head of I.T. (JG)

I.T. Strategy	a) Does not meet changing needs of the organisation b) Progress not measured/monitored - objectives not achieved	High	SR	15	Y		15	15	ICT
Ensure compliance with external	a) Non compliance with legislation (software licenses)	Low	OR					0	ICT
Change control Management	a) Inappropriate changes b) Changes do not meet the needs of users c)	Medium	OR				15	15	ICT
Project Management (IT	a) Systems do not meet business/user needs b) Escalation of costs/time to	High	SR			15		15	ICT
Post Implementation Reviews (IT	a) Systems do not meet business/user needs b) Escalation of costs/time to	High	SR			15		15	ICT
Ensure continuous service	a) Contingency plan not in place/not effective - service delivery affected	High	SR				15	15	ICT
Ensure systems security	a) Unauthorised access to data - data could be amended/destroyed/sensitive	High	SR			20		20	ICT
Manage problems and incidents (help desk)	a) Interruptions to service delivery b) Staff performance adversely affected	High	OR				15	15	ICT
Manage data (File controls)	a) Inaccurate/lost data	Medium	OR				10	10	ICT
EDI	a) Inaccurate/inappropriate electronic transactions	Medium	OR			15		15	ICT
Print Unit	a) Inefficient operations b) Delivery targets not met	Low	OR			15		15	ICT
Business Continuity Planning	a)Flu / fire / flood / terrorism / service delivery	High	SR			20		20	ICT
I.T. Asset Management	a) Loss of I.T assets - increased cost on replacement equipment	Medium	OR	15	G			0	ICT
<b>total</b>				<b>30</b>		<b>20</b>	<b>80</b>	<b>70</b>	<b>170</b>



# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

Appendix	Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
	a) Inappropriate people could be appointed - risk to client b) Budgets could be exceeded c) Standards of service required not met	Medium OR				15	15		Community Care
	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium OR		20			20		Community Care
	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium OR				15	15		Community Care
	Establishment reviews - key risks - budgetary control/appropriateness of expenditure	Low OR	4	G			0		Community Care
	a) poor application controls b)poor interface with agresso c)inappropriate authorisation of payments	High OR		20			20		
<b>total</b>			<b>4</b>	<b>40</b>	<b>15</b>	<b>15</b>	<b>70</b>		

### Head of Community Care (JG)

Agency Staff

Assessment of Needs/Purchase of Care - (MH/LD)

Assessment/Purchase of Care - Respite

Day centres (3)

RAISE

total

# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

		Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
<b>Head of Older Peoples Services (JG)</b>										
Residential Homes - Elderly (4)	Establishment review - key risks - budgetary control/appropriateness of	Low	OR				6	6		Older People
Assessment of needs/Purchase of care - Home Care	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium	OR				20	20		Older People
Assessment of needs/Purchase of care - Respite	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium	OR			10		10		Older People
Day care centres (5)	Establishment reviews - key risks - budgetary control/appropriateness of	Low	OR	4	R		4	4		Older People
Assessment/Purchase of Care - Residential	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium	OR				15	15		Older People
Intermediate Care - Pooled budget	a) Ineffective governance/communication between parties b) Effectiveness of arrangement not monitored - objectives not achieved/budgets exceeded	Medium	ADV				15	15		Older People
O/T - Equipment - pooled budget	a) Ineffective governance/communication between parties b) Effectiveness of arrangement not monitored - objectives not achieved/budgets exceeded	Medium	OR			15		15		Older People
Self Assessment	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium	OR				15	15		Older People
Demography	a) Poor medium term planning b) budget pressures c) service cuts	High	OR	15	R	20		20		Older People Older People
<b>total</b>				<b>19</b>		<b>45</b>	<b>41</b>	<b>34</b>	<b>120</b>	

**Internal Audit Work Programme - 2008-2011**

**Appendix B**

Key risks to be covered

Appendix	Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner	
<b>Head of Housing and Performance (JG)</b>										
Fairer Charging Policy	a) Non compliance with legislation/Council's policy b) Inaccurate charges calculated c) Ineffective income collection/recovery procedures	High	OR	10	Y	10	10	10	30	Housing and Performance
Residents Property (Receivership)	a) Misappropriation of client property b) Inaccurate records of level/type of property held c) Non compliance with legislation	Medium	OR	15	Y			10	10	Housing and Performance
Residents Property - Appointeeship	a) Misappropriation of client property b) Inaccurate records of level/type of property held c) Non compliance with legislation	Medium	OR				15		15	Housing and Performance
Contract Management (Care)	a) Care provision not formalised/not monitored - escalation of costs/ care standards not met b) Service unaware of number/value of contracts	Medium	OR			20			20	Housing and Performance
Direct Payments	a) Non compliance with legislation b) Inaccurate payments c) Inappropriate use of bank account d) Clients needs not met	High	OR				20		20	Housing and Performance
Common Housing Register / Advice	a) Legislation is not adhered to b) Register not appropriately administered	Low	OR	15	Y				0	Housing and Performance
Homelessness	a) Legislation not adhered to b) Accommodation is not obtained promptly/cost effectively	Low	OR						0	Housing and Performance
Renovation Grants/Disabled Facility Grants	a) Grants not awarded in accordance with legislation/Council procedures b) Records not up-to-date/accurate	Medium	ADV					15	15	Housing and Performance
Housing Strategy	a) Strategy not in accordance with legislation b) Ineffective monitoring of progress - objectives not met	Low	OR						0	Housing and Performance
Age concern joint project	Non compliance with grant conditions re audit coverage	Low	OR	5	R		5		5	Housing and Performance
Supporting People	a) Non-compliance with legislation b) Client needs not met/monitored c) Adherence to contract standard not reviewed/monitored	Medium	OR	20	G	20			20	Housing and Performance
<b>Total</b>				<b>65</b>		<b>50</b>	<b>50</b>	<b>35</b>	<b>135</b>	

# Internal Audit Work Programme - 2008-2011

## Appendix B

Key risks to be covered

Appendix B	Assessment	Risk	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner	
<b>Head of Cultural Services (JG)</b>											
Leisure Centre Management	a) Non compliance with legislation, b) Ineffective contract monitoring and management	High	ADV				20	20		Cultural Services	
Museums (1)	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	Low	OR					0		Cultural Services	
Archaeology	a) Non compliance with legislation and government guidelines, b) Ineffective communication between services	Low	OR					0		Cultural Services	
Tourist Information Centre	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	Low	OR					0		Cultural Services	
Libraries Internet use	a) Inappropriate websites accessed - reputational damage/Council could be fined/complaints made from public	Low	OR					0		Cultural Services	
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	20	R	20		20		Cultural Services	
Libraries Income	a) Loss of stock is not reimbursed, resulting in additional expenditure b) Income collection not maximised	Medium	OR				20	20		Cultural Services	
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	High	OR	15	R		15	15		Cultural Services	
Archive				15	G			0		Cultural Services	
<b>total</b>				<b>50</b>		<b>20</b>	<b>40</b>	<b>15</b>	<b>75</b>		

# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

Appendix	Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
<b>Head of Countryside and Waste (JG)</b>									
	Nature Discovery Centre	Establishment review - key risks - income not maximised/expenditure not being effectively managed	Low	OR		6	6		Countryside and Waste
	Grounds Maintenance Con.	a) Contract specification is not met b) Inappropriate/inaccurate payments could be made	Low	OR		15	15		Countryside and Waste
	Waste Management and disposal PFI	a) Poor waste minimisation b) Low levels of Recycling	High	SR	25		25	50	Countryside and Waste
	Service requests for intervention	a) Non compliance with Legislation b) Customer complaints	Low	OR			0		Countryside and Waste
	Health and Safety	a) Non compliance with Legislation b) Service targets not achieved	Low	OR		15	15		Countryside and Waste
	Emergency Planning	a) Contingency arrangements not in place/not effective - impact on ability to provide services b) Lack of compliance with legislation	High	SR			20	20	Countryside and Waste
	Licensing Reform Income	a) Non compliance with Legislation b) Ineffective income collection	High	OR		15	15		Countryside and Waste
	Taxi licensing	a) Inappropriate granting of licenses b) Ineffective income collection	Medium	OR		15	15		Countryside and Waste
	<b>total</b>				<b>0</b>	<b>40</b>	<b>51</b>	<b>45</b>	<b>136</b>

# Internal Audit Work Programme - 2008-2011

## Appendix B

Key risks to be covered

Appendix A	Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
Structural Maintenance / Engineering	a) Non compliance with legislation, b) Ineffective maintenance programme	Medium OR			15		15	Highways and Transport	
Traffic Management	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans	Medium OR			15		15	Highways and Transport	
Highway Term Contract	a) Non compliance with H&S legislation, b) Ineffective contract monitoring, c) Non compliance with policies	High OR			20		20	Highways and Transport	
Home to School Transport / CRB checks	a) Employment of inappropriate individuals, b) Misallocation of free transport, c) contracts for transport	High OR		15			15	Highways and Transport	
Electrical (including Street Lighting)		Low OR					0	Highways and Transport	
Street Naming/numbering	a) Income not maximised, b) Misappropriation of funds	Low OR				10	10	Highways and Transport	
Concessionary Fares / Bus Passes	a) Fraud/theft, b) Non compliance with regulations	High OR			15		15	Highways and Transport	
Car Parks	a) Non compliance with legislation, b) Loss of income c) Fraud/theft	High OR	20	G		20	20	Highways and Transport	
Fleet Management	a) Use of vehicles b) contracts for non fleet transport	High OR	20	R	20		20		
<b>total</b>			<b>40</b>		<b>35</b>	<b>65</b>	<b>30</b>	<b>130</b>	

### Head of Highways and Transport (SC)

# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

Key risks to be covered		Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
Enforcement	a) Planning Legislation is not adhered to b) Management information is not up-to-date/accurate	Low	OR				15	15		Planning and Trading Standards
Development Control	a) Planning Legislation is not adhered to b) Government targets are not met c) Corruption d) Income is not maximised	High	AFW			20		20		Planning and Trading Standards
Developer contributions	a) Planning Legislation is not adhered to b) Corruption c) Income is not maximised	High	AFW	5	G		20	20		Planning and Trading Standards
Building Control (ISO 9000 Accreditation)	a) Planning legislation is not adhered to b) Income is not maximised	Low	OR				15	15		Planning and Trading Standards
Transport Strategy	a) Government requirements are not met b) Ineffective monitoring/measurement of targets - objectives not achieved	Low	SR	10	Y	6		6		Planning and Trading Standards
Purchase/Disposal of samples	a) Inappropriate expenditure incurred b) Non compliance with disposal procedures	Low	OR				10	10		Planning and Trading Standards
Service requests for intervention	a) Non compliance with Legislation b) Customer complaints	Low	OR					0		Planning and Trading Standards
ISO 9000 (TS)	a) Non compliance with quality standard defined procedures	Low	ADV	15	R			0		Planning and Trading Standards
<b>total</b>				<b>30</b>		<b>6</b>	<b>20</b>	<b>60</b>		

# Internal Audit Work Programme - 2008-2011

## Appendix B

Key risks to be covered

Appendix B Item 6  
 Risk Assessment Type  
 2007-08 Days  
 2008-09 Days  
 2009-10 Days  
 2010-11 Days  
 TOTAL Days 2008-2011  
 Fieldwork Date  
 Business Owner

### Head of Education (SC)

Education Psychologist Service	a) Non compliance with legislation, b) Inappropriate/insufficient assessments of need undertaken/produced.	Medium	OR				10		10	Education
Secondary Schools (10)	Review of key risks - budgetary control, income collection, control of assets, school governance		S	0	G	0	100	0	100	Education
Primary Schools (68)	Review of key risks - budgetary control, income collection, control of assets, school governance		S	160	G	240	176	112	528	Education
Nursery Schools (2)	Review key risks: Compliance with legislation, accurate completion of grant		S				7	7	14	Education
Special Schools (2)	Review key risks: Compliance with legislation, budgetary control, control of assets,		S			0	20	0	20	Education
Formula funding	a) Non compliance with legislation, b) Ineffective budget builds	High	OR				15		15	Education
PLASC (80 schools)	a) Submission of incorrect returns, b) Inaccurate funding	High	S						0	Education
LSC audit	a) Inaccurate returns to LSC b) Loss of grant	High	S						0	Education
Student Loans/ Grants	a) Non compliance with legislation, b) Incorrect assessment of entitlement, c) overpayments	Low	OR				15		15	Education
Special Needs Recoupment	a) Incorrect payments/collections, b) Entitlements not identified/obtained, c) Non compliance with legislation/standards	Low	OR						0	Education
School admissions policy	a) Non compliance with legislation, b) Unsuitable school offers, c) Invalid admissions data	Medium	OR				10		10	Education
Home to School Transport Entitlement	a) Employment of inappropriate individuals, b) Misallocation of free transport,	Low	OR	15	R	15			15	Education
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	Medium	OR	15	R	15			15	Education
Child Protection in Schools	a) Non compliance with legislation, b) Schools are not adequately supported/trained by WBC	High	OR			15			15	Education
Pupil referral units (4)(1 per year)	Review key risks: Compliance with legislation, budgetary control, control of assets,	High	S	5	R		10		10	Education
Central Administration - Childcare Grant	a) Non compliance with legislation b) Inappropriate payments and awards, c) Insufficient documentary evidence	Medium	OR	15	R				0	Education
Nursery Provision - central review	Review key risks: Compliance with legislation, accurate completion of grant	High	OR	15	G		10		10	Education
Extended Schools / After Schools Clubs	a) Non compliance with government targets/legislation, b) Misuse of grant funds, c) Activities are not effectively monitored	Medium	OR			15		15	30	Education
Special Needs Assessment & Stat	a) Non compliance with legislation, b) Incorrect assessments,	Low	OR				10		10	Education
Home Tuition	a) Non compliance with legislation/standards, b) Service does not meet requirements of users.	Low	OR					10	10	Education
Resource Units (7)	Review key risks: Compliance with legislation, budgetary control, control of assets,	High	OR				10		10	Education
Adult Education	a) Non compliance with legislation, b) Non achievement of targets and standards, c) Overspends on budgets	Low	OR					10	10	Education
Facilities grant	a) Non compliance with legislation/guidance, b) Inaccurate/inappropriate claims/payments.	Medium	OR			10			10	Education

total



# Internal Audit Work Programme - 2008-2011

## Appendix B

### Key risks to be covered

		Risk Assessment	Audit Type	2007-08 Days		2008-09 Days		2009-10 Days		2010-11 Days		TOTAL Days 2008-2011	Fieldwork Date	Business Owner
<b>Head of Children's Services (SC)</b>														
Castlegate	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	Low	OR							5	5			Children's
Assessment of Need	a) Non compliance with legislation/standards, b) Inaccurate assessments, monitoring of assessments and referrals	Medium	OR							15	15			Children's
Family Support Service(to include respite purchase)	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	Medium	OR						15		15			Children's
Purchasing Care - Residential	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	High	OR	15	R	15						15		Children's
Assessment & collection of contributions	a) Non compliance with legislation, b) Incorrect assessments, c)	Medium	OR							15	15			Children's
Foster Care	a) Non compliance with legislation/standards, b) Unsuitable placements, c) Incorrect payments	Medium	OR	15	R	10						10		Children's
Foster Care Recruitment	a) Non compliance with legislation, b) Ineffective training/strategies in place, c) Inappropriate people recruited, d) Insufficient staffing levels	Low	OR						15		15			Children's
Adoption - Recruitment, Assessment, Training	a) Non compliance with legislation, b) Ineffective training/strategies in place, c) Inappropriate people recruited, d) Insufficient staffing levels	Low	OR							20	20			Children's
Payment of Carers	a) Non compliance with legislation, b) Incorrect payments, c) Overspends on budget	Medium	OR				10				10			Children's
Unaccompanied Children - Asylum	a) Non compliance with legislation, b) Asylum seekers/care leavers are not adequately supported, c) Inadequate financial controls re payment of allowances/fraud.	Medium	OR							15	15			Children's
Agency Staff	a) Non compliance with legislation, b) Inappropriate people recruited	Medium	OR				10				10			Children's
York House - Family Resource Team	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	LOW	OR						5		5			Children's
Pooled budget Child & Adolescent mental health (section RAISE)	a) Effectiveness of arrangements & monitoring, b) Achievement of targets and objectives, c) Ineffective communication between parties	Low	OR							15	15			Children's
	a) poor application controls b)poor interface with agresso c)inappropriate authorisation of payments	High	OR						15		15			Children's
Youth Services (6)	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	Medium	OR				5			5	10			Children's
Area Teams (2 teams)	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	Low	OR						5		5			Children's
Adventure Dolphin & Outdoor Youth Activity	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	Low	OR						15		15			Children's
Offsite Activities	a) Non compliance with legislation, b) Non achievement of council targets/standards, c) Inappropriate activities undertaken	Medium	OR							15	15			Children's
<b>total</b>				<b>30</b>		<b>50</b>		<b>70</b>		<b>105</b>	<b>225</b>			

# Internal Audit Work Programme - 2008-2011

Key risks to be covered

## Appendix B

	Risk Assessment	Audit Type	2007-08 Days	2008-09 Days	2009-10 Days	2010-11 Days	TOTAL Days 2008-2011	Fieldwork Date	Business Owner
<b>Other Chargeable work (non service specific)</b>									
Preparation of the audit plan			10	10	10	10	30		
Monitoring the audit plan			15	15	15	15	45		
Governance and Audit Committee updates			10	10	10	10	30		
Annual Governance Statement			15	15	15	15	45		
Audit Follow-ups			60	100	100	100	300		
Audit Advice			20	20	20	20	60		
External Professional Liaison			5	5	5	5	15		
<b>Total</b>			<b>135</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>525</b>		
<b>Contingencies</b>			<b>50</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>405</b>		
<b>Total</b>			<b>50</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>405</b>		
<b>Planned Audit Days total</b>			<b>1,133</b>	<b>1,301</b>	<b>1,565</b>	<b>1,308</b>	<b>4,174</b>		

**Audit Type - key**

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

SCHOOL NAME	2007-08	2008-09	2009-10	2010-11	Totals
<b>Primary Schools</b>					
ALDERMASTON CE			8		8
BASILDON	8			8	16
BEEDON CE	8			8	16
BEENHAM			8		8
BIRCH COPSE	8	8			16
BRADFIELD CE		8			8
BRIGHTWALTON CE	8			8	16
BRIMPTON CE		8			8
BUCKLEBURY CE		8			8
BURGHFIELD ST MARY'S			8		8
CALCOT INFANT			8		8
CALCOT JUNIOR	8			8	16
CHADDLEWORTH ST ANDREW'S		8			8
CHIEVELEY	8			8	16
COLD ASH ST MARKS C OF E		8			8
COMPTON CE			8		8
CURRIDGE		8			8
DOWNSWAY		8			8
ENBORNE CE		8			8
ENGLEFIELD CE	8			8	16
FALKLAND	8			8	16
FIR TREE			8		8
FRANCIS BAILY		8			8
GARLAND JUNIOR		8			8
THE WILLOWS			8		8
HAMPSTEAD NORREYS	8		8		16
HERMITAGE		8			8
HUNGERFORD		8			8
INKPEN	8			8	16
JOHN RANKIN INFANT			8		8
JOHN RANKIN JUNIOR		8			8
KENNET VALLEY	8	8			16

SCHOOL NAME	2007-08	2008-09	2009-10	2010-11	Totals
KINTBURY ST MARY'S		8			8
LAMBOURN CE			8		8
LONG LANE	8			8	16
MORTIMER ST JOHNS C OF E		8			8
MORTIMER ST MARYS C OF E		8			8
MRS BLANDS INFANT			8		8
PANGBOURNE			8		8
PARSONS DOWN INFANT			8		8
PARSONS DOWN JUNIOR	8			8	16
PURLEY CE INFANT			8		8
ROBERT SANDILANDS		8			8
SHAW-CUM-DONNINGTON		8			8
SHEFFORD CE		8			8
SPEENHAMLAND	8			8	16
SPRINGFIELD		8			8
SPURCROFT			8		8
ST FINIAN'S RC		8			8
ST JOHN THE EVANGELIST			8		8
ST JOSEPHS RC		8			8
ST NICOLAS CE			8		8
ST PAULS CATHOLIC PRIMARY			8		8
STOCKCROSS C OF E		8			8
STREATLEY CE	8			8	16
SULHAMPSTEAD & UFTON NERVET	8			8	16
THATCHAM PARK C OF E		8			8
THE ILSLEYS	8			8	16
THEALE C OF E			8		8
WELFORD & WICKHAM C OF E		8			8
WESTWOOD FARM INFANT			8		8
WESTWOOD FARM JUNIOR			8		8
WHITELANDS PARK	8	8			16
WINCHCOMBE SCHOOL			8		8
WOOLHAMPTON C OF E	8	8			16
YATTENDON C OF E	8	8			16
<b>Total Primary Schools 66</b>	<b>160</b>	<b>240</b>	<b>176</b>	<b>112</b>	<b>688</b>

SCHOOL NAME	2007-08	2008-09	2009-10	2010-11	Totals
<b>Secondary Schools</b>					
JOHN O'GAUNT			10		10
KENNET			10		10
LITTLEHEATH			10		10
PARK HOUSE			10		10
TRINITY			10		10
THE WILLINK			10		10
THEALE GREEN			10		10
ST BARTHOLEMES			10		10
THE DOWNS			10		10
DENEFIELD			10		10
<b>Total Secondary Schools</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>
<b>Special Schools</b>					
BROOKFIELDS			10		10
THE CASTLE			10		10
<b>Total Special Schools</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>20</b>
<b>Nurseries</b>					
CHURCH CROFT		7		7	14
VICTORIA PARK			7		7
<b>Total Nurseries</b>	<b>0</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>14</b>
<b>Pupil Referral Units</b>					
PRIORY			5		5
BADGERS HILL			5		5
BRIDGEWAY	5				5
THE Quay		5			5
<b>Total PRUs</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>20</b>
<b>Total all establishments</b>	<b>165</b>	<b>252</b>	<b>313</b>	<b>119</b>	<b>730</b>

**Head of Finance**

Health and Safety a) Non compliance with H&S Legislation - legal action/penalties

Contract monitoring a) Non-compliance with Contract rules of Procedure b) Contract spec not met c) Contract costs exceeded

**Head of HR**

Training a) failure to develop / retain staff

**Head of Policy and Communication**

Members expenses a) Inappropriate payments, b) Over payments on budgets, c) Non compliance with legislation/policies

**Head of I.T.**

Business Continuity Planning a)Flu / fire / flood / terrorism / service delivery

**Head of Older Peoples Services**

Self Assessment a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent

**Head of Cultural Services**

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

**Head of Highways and Transport**

Highway Term Contract a) Non compliance with H&S legislation, b) Ineffective contract monitoring, c) Non compliance with policies

**Head of Planning and Trading Standards**

ISO 9000 (TS) a) Non compliance with quality standard defined procedures

**Head of Education**

Pupil referral units (4)(1 per year) Review key risks: Compliance with legislation, budgetary control, control of assets,

Central Administration - Childcare Grant a) Non compliance with legislation b) Inappropriate payments and awards, c) Insufficient documentary evidence

Nursery Provision - central review Review key risks: Compliance with legislation, accurate completion of grant claims

**Head of Children's Services**

Adoption - Recruitment, Assessment, Training a) Non compliance with legislation, b) Ineffective training/strategies in place, c) Inappropriate people recruited, d) Insufficient staffing levels

Pooled budget Child & Adolescent mental health a) Effectiveness of arrangements & monitoring, b) Achievement of targets and objectives, c) Ineffective communication between