

INTERNAL AUDIT PLAN OF WORK 2025/26 to 2027/28

APPENDIX D

Key risks to be covered	Risk Assessment Category (5 Categories)	Appears on Corporate Risk Register	Audit Type	Date Last Audited	Method of Review	2025-26	2026-27	2027-28	TOTAL Est. Days 2025-2028
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AUDIT PLAN RATIONALE

- 1) Frequency of review takes into account 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 (where a direct link to Council Strategy Key Themes for Improvement)
CR	Corporate Wide Risk
OR	Operational Risk
AFW	Anti Fraud Work
KFS	Key Financial System
ACW	Anti Corruption Work
VFM	Value for Money
ADV	Advisory
EST	Establishment Audit (Audit Programme of work for specific type of establishments e.g. 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

Corporate Audits

Audit No.

1	Mileage Claims - Compliance with Council procedures	a) Inaccurate/inappropriate claims resulting in theft/fraud	Medium	AFW	2015-16		15		15
2	Income collection - spot checks	a) Theft/Fraud	Low	AFW	2014-15	15			15
3	Commercialisation - Joint Venture 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 c) Ineffective oversight to ensure that the projects deliver as intended	Low	CR	2019-20				
4	Compilation and Monitoring of the Capital Programme	a) Capital Programme not linked to corporate priorities b) Programme progress/costs not effectively managed resulting in overspends and delayed or poor outcomes c) Ineffective project management - budgets exceeded/deadlines exceeded/outcome does not meet client needs	Medium	CR	2022-23			20	20

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5	Customer Engagement Strategy	a) The Council has not set out how it intends to improve engagement with its customers (external and internal) b) Plans to achieve the improvement in engagement are not clearly defined, measured and/or reported c) Customer satisfaction are not adequately taken into account/services do not meet customer needs or expectations	Medium		SR	NEW			12		12
6	IR35	a) Non compliance with legislation b) Inaccurate calculations could result in financial penalties and interest being incurred	Medium		OR	2022-23				15	15
7	Internal Corporate Governance - Decision Making Structure/management	a) Decision making not in line with legislation/good practice. b) Decision making structure not clearly set out and understood, risk of decisions not being made timely/outcomes not being recorded and communicated effectively and accurately	Medium		ADV	Partial Review in 2022-23	FR	15			15
8	Financial Governance	a) Governance and oversight processes have not been strengthened to reflect the increase financial risk to the organisation b) Lack of robustness and effectiveness of Budget Board processes c) Lack of effective challenge of spending request/decisions, financial decision making, budget monitoring reports and savings achieved d) Income targets are not achievable/not met and this is not identified and/or not challenged	Very High	SRR	SR	NEW	FR	20			20
9	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		CR	2020-21			15		15
10	Service Planning/targets and performance management	a) Service delivery expectations and targets not clearly defined and/or not measured and reported. B) Potential for intervention if services do not meet legal obligations/quality thresholds c) Reputational risk of poor service delivery/not achieving	Medium		SR	2021-22			15		15
11	NFI Investigation work	a) fraud by employees/residents (Mandatory National Exercise the Council has to participate in)	Medium		AFW	2024-25	N/A	25	25	25	75
12	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	Medium	CRR	CR	2018-19/external review 2023				15	15
13	Procurement cards	Ineffective monitoring of card usage resulting in inappropriate expenditure being incurred	Medium		AFW/SR	2024-25					
14	Transformation/Digitalisation Agenda	a) There isn't a clear direction/programme set out for the Council's Transformation Agenda b) Transformation Programme is not clearly set out c) Efficiency savings/customer experience improvement are not being identified/maximised c) Programme delivery is not effectively managed resulting in slippage/ aims and goals of the various projects not achieved	Very High		SR	2024-25 - SWOT	SR	20			20
15	West Berkshire Lottery	a) The scheme does not achieve the anticipated benefits b) Reputational risk if the scheme is not effectively and appropriately managed c) Ineffective planning/utilisation of funds raised	Medium		AFW/OR	2024-25					
16	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	Low		CR	2019-20				15	15
17	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.	Medium		CR	2023-24					
18	Business Continuity	a) Council has not clearly defined its approach to dealing with an emergency b) Service delivery impacted c) Recovery timeframes increased d) Residents may suffer financial	High	CRR	CR	2022-23			15		15

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19	Community Municipal Investment Bond	a) The scheme does not achieve the anticipated benefits b) Reputational risk if the scheme is not effectively and appropriately managed c) Ineffective planning/utilisation of	Low		CR	2023-24					
20	Oversight of corporate software utilisation and associated contractual arrangements	a) The Council does not have a full and accurate record of its ICT software systems in operation b) Contractual commitments for the ICT software are not fully recorded or known c) The Council has insufficient data on its ICT software and contractual commitments in order to effectively plan for LGR	High		ADV	NEW		20			20
total								115	97	90	302

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Resources Directorate											
Service Director - Finance, Property and Procurement											
Financial Reporting											
1	Compliance with CIPFA's Financial Management Code	a) Poor/inaccurate financial planning resulting in S14 notice, b) Government Intervention c) Qualified Accounts	Medium		CR	New			15		15
2	General Ledger	a) Inaccurate information for management decisions b) Budgets exceeded c) Qualified accounts	Medium		KFS	2022-23			15		15
3	Fixed Asset Register	a) Non compliance with accounting standards b) Qualified Accounts	High		ADV	2024-25 (detailed follow-up)				15	15
4	IFRS 16 (Accounting for Leases)	a) Non-compliance with accounting standards b) Qualified Accounts	Medium		OR	2024-25					
5	Treasury Management	a) Inappropriate cash flow decisions - income not maximised b) Legislation/Internal policies not complied with	Medium		KFS	2021-22	FR	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	2024-25					
7	VAT	a) Non compliance with Revenues & Customs requirements - financial penalties	Medium		OR	2023-24					
8	Insurance (claims management)	a) Inappropriate assessment of uninsured losses b) Inaccurate claims record for management information c) Poor management information/ineffective claims management	Medium		CR	2024-25					
9	Accounts Payable	a) Inappropriate/fraudulent payments b) budgets exceeded	High		KFS	2021-22	FR	15			15
10	Accounts Receivable	a) Council's cash flow affected b) Income not maximised c) Ineffective debt management	High		KFS	2022-23			15		15
Property											
11	Building Maintenance	a) Ineffective maintenance programme, b) Non compliance with legislation (internal, H&S, EU tendering policies)	Medium		OR	2021-22				15	15
12	Asset Management Strategy/Plans	a) Non compliance with legislation, b) Ineffective management of asset portfolio including poor decision making around asset sale/utilisation	Medium		CR	2016-17	FR	15			15
13	Commercial Rents (excluding property investment portfolio)	a) Non compliance with legislation, b) Loss of income/increased void periods, c) Misappropriation of leases	Medium		OR	2022-23	FR	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 issues.	Very Low		OR	Partial coverage 2021-22				12	12
15	Health and Safety	a) Non compliance with H&S Legislation - legal action/penalties	Very Low		CR	2012-13			12		12
Management Accounting											
16	Fee/Grant Income Recording and Monitoring Processes	a) Inaccurate processing of income - affecting cash flow decisions b) Fraud/theft c) Accounts could be qualified	Medium		AFW	NEW	FR	20			20
17	Budget Monitoring	a) Inaccurate Information b) poor decision making	Very High		CR	2021-22			20		20
18	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	2022-23				15	15

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Revenues and Benefits											
19	National Non-domestic Rates	a) Non compliance with legislation/local schemes for exemptions b) Income generation/collection not maximised c) Qualified accounts	High		KFS	2023-24			15		15
20	Council Tax	a) Non compliance with legislation/local schemes for reductions b) Income generation/collection not maximised c) Accounts qualified	High		KFS	2024-25				15	
21	Council Tax Reduction Scheme	a) Non compliance with legislation/local schemes for reductions b) Income generation/collection not maximised	Medium		AFW	2019-20				15	15
22	Housing Benefits (to include Council Tax Hardship Fund)	a) Non compliance with legislation b) Inaccurate/inappropriate payments made c) Accounts qualified d) Non compliance with Hardship Fund Grant rules/local scheme rules e) Grants inappropriately awarded/accounted for	Medium		OR	2024-25					
Procurement											
23	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	Medium		OR	2017-18	FR	15			15
24	Contract Letting/Monitoring - Care Packages	a) Non compliance with procurement legislation/contract rules and/or contracts awarded inappropriately b) Value for money not obtained when choosing external providers c) Care provision not formalised/not monitored - escalation of costs/ care standards not met	High		ACW/VFM	partial coverage in 2017-18	FR	15			15
25	Contract letting - Other than Care Packages	a) Non compliance with procurement legislation/contract rules and/or contracts awarded inappropriately b) Value for money not obtained when choosing external providers	High		ACW/VFM	2023-24				20	20
26	Contract monitoring - Other than Care Packages	a) Non-compliance with Contract rules of Procedure b) Contract spec not met c) Contract costs exceeded	Medium		CR	2019-20			20		20
Total								110	112	107	329

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Service Director - Strategy and Governance											
Human Resources											
1	Recruitment and Retention	a) Lack of strategic direction to meet recruitment issues b) Delays in appointing staff - disruption to service delivery c) Non compliance with employment legislation d) Employment checks not effective/adhered to	Very High	SRR	AFW/SR	2012-13	FR	15			15
2	Absence Management	a) Council's sickness policy not being adhered to b) Inaccurate information for performance management	Low		CR	2011-12				12	12
3	Workforce Strategy	a) Long term vision not clearly defined b) Outcomes not defined/measurable c) Strategy is not achieved and therefore impact on the Council achieving its workforce aims and objectives	High		SR	2022-23			12		12
4	Staff Performance Management Framework	a) Staff potential not maximised/not focussed on achieving Council plan outcomes of being Employer of Choice b) Council Behaviours Framework not being adhered to/managed effectively b) Poor performance not identified/not managed effectively	Medium		SR	New			15		15
5	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				15	15
6	Payroll	a) Ghost employees set up b) Inaccurate payments made c) Inaccurate deductions made	High		KFS	2023-24	SR	10			10
7	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	Low		SR	2017-18			12		12
8	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	2021-22				12	12
Legal and Democratic Services											
9	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	Very Low		SR	2013-14				12	12
10	Members expenses	a) Inappropriate payments, b) Over payments on budgets, c) Non compliance with legislation/policies	Medium		OR/AFW	2020-21				12	12
11	Complaints Policy	a) Ineffective policies and processes in place, b) Non compliance with policies/processes c) Customer dissatisfaction with Council Services d) Reputational damage	Medium		SR	2012-13	FR	15			15
12	Freedom of Information	a) Non compliance with legislation b) No Standard approach for dealing with requests c) Adequate records not maintained of requests/responses	Low		SR	2014-15			15		15
13	Coroner's Shared Service	a) The shared service arrangement is not providing VFM for the Council b) The agreement does not meet current service operations and cost apportionment c) Lack of compliance with terms and conditions of the agreement and this is not identified/rectified.	Medium		OR	NEW	FR	15			15
14	Electoral Services	a) Non compliance with legislation, b) Inappropriate entries on register, b) Incorrect payments/expenditure/charges	Medium		OR	2021-22				15	15

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15	Land Charges	a) Non compliance with legislation b) Income collection processes are not effective	Low		OR/AFW	2007-08	FR	15			15

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Service Director - Transformation											
CPO/Digital											
1	Management of the Internet/Intranet	a) Ineffective processes and procedures, b) Inappropriate information published - version control c) Poor search engine resulting in ineffective searches for information	Medium		SR	2023-24					
2	Project Management Oversight - Role of Programme Group/Board (ICT investment)	a) Systems do not meet business/user needs b) Escalation of costs/time to implement c) Poor customer service experience	High		ADV	2021-22			15		15
ICT											
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	FR	15			15
4	System Security - Corporate Systems access	a) Non compliance with Data Protection Act b) Unauthorised access to data b) data could be amended/destroyed/sensitive data made public	High		SR	2021-22			15		15
5	System Security - firewalls/traffic management/anti-virus software	a) Systems and data could be inappropriately accessed - data destroyed or manipulated b) Ransomware attack - no access to systems/data	High	CRR	SR	2024-25					
6	ICT Asset Security	a) More staff working from home - increased risk of loss of assets b) Asset records may not accurately record all assets/assets may not be accounted for c) Assets may	Medium	CRR	SR	2023-24					
7	Ensure continuous service (Disaster Recovery for I.T. Service)	a) Contingency plan not in place/not effective - service delivery affected	Medium		SR	2024-25					
8	Manage problems and incidents (help desk)	a) Interruptions to service delivery b) Staff performance adversely affected	Low		OR	2012-13	SR	12			12
9	Printing Service	a) Inefficient operations b) Delivery targets not met	Very Low		OR	2014-15			12		12
Total								97	96	78	271

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People Directorate											
Executive Director Adult Social Care and Public Health & Wellbeing											
Service Director 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		CR	2019-20			20		20
2	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	2023-24					
3	Support for Carers (including respite care)	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	Medium		OR/AFW	2021-22				15	15
4	Resource Centres	Establishment reviews - key risks - budgetary control/appropriateness of expenditure	Low		EST	2022-23					
5	Residential Homes	Establishment review - key risks - budgetary control/appropriateness of expenditure	Medium		EST	2023-24				10	10
6	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	2022-23					
7	Assessment/Purchase of Care - Residential/Nursing	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	Medium		OR	2024-25					
8	Shared Lives - Placements and Payments	a) Scheme not effectively managed b) Incorrect/inappropriate payments, c) Overspends on budget	Medium		OR/AFW	2021-22				15	15
9	Personal Budgets (Direct Payments/Use of payment cards)	a) Legislation/internal procedures not adhered to b) Inappropriate care packages c) Budgets could be overspent	High		OR/AFW	2022-23			15		15
10	Client Financial Assessments	a) Non compliance with legislation/Council's policy b) Inaccurate charges calculated c) Ineffective income collection/recovery procedures	Medium		OR	2024-25					
11	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	2022-23					
12	Liberty Protection Safeguards	a) Legislation not adhered to b) Assessments not up to date or accurate c) Supervision / review of contractors performing assessments is inadequate	Medium		OR	2020-21			15		15
13	The Three Conversations Model	a) Care Act not adhered to b) Aims of the initiative are not being effectively managed/outcomes may not be met c) Processes are not sufficiently robust to achieve the stated aims	Medium		SR	2024-25		10			
total								10	50	40	100

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Director of Public Health (SD equivalent)										
Public Health										
1	Public Health Joint Agreement Governance	a) Non compliance with legislation b) Ineffective joint working arrangements resulting in poor budgetary control and/or service provision	Medium		OR	2024-25				
2	Joint Needs Assessment/Health and Wellbeing Strategy	a) Non compliance with legislation b) Failure to deliver a programme of work to address the aims and goals stated in the Assessment	Medium		SR	2015-16	SR	12		12
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	Medium		SR	2023-24				
total							12	0	0	12

Key risks to be covered			Risk Assessment Category (5 Categories)	Appears on Corporate Risk Register	Audit Type	Date Last Audited	Method of Review	2025-26	2026-27	2027-28	TOTAL Est. Days 2025-2028
Executive Director Children's Services											
Service Director - Education and SEND											
1	Secondary Schools	Review of key risks - budgetary control, income collection, control of assets, school governance			EST	2024-25				10	10
2	Primary Schools	Review of key risks - budgetary control, income collection, control of assets, school governance			EST	Annual Programme 2024-25		70	70	70	210
3	Nursery Schools	Review of key risks - budgetary control, income collection, control of assets, school governance			EST					7	7
4	Special Schools	Review of key risks - budgetary control, income collection, control of assets, school governance			EST	2022-23				8	8
5	i-College	Review key risks: Budgetary control, governance, appropriateness of expenditure, income collection procedures			EST	2020-21			8		8
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 been established c) Financial administration processes have not been clearly defined/established	Medium		OR	2023-24					
7	Formula funding / DSG	a) Non compliance with legislation b) Ineffective budget builds/monitoring of funds	Very High	CRR	CR	2024-25					
8	School Admissions Policy	a) Non compliance with legislation b) Unsuitable school offers c) Invalid admissions data	Low		OR	2009-10	FR	15			15
9	Home to School Transport Entitlement	a) Non compliance with statutory duty (to promote the use of sustainable travel and transport/make transport arrangements for all eligible children b) Mis-allocation of free transport c) Lack of policy and/or inconsistency in allocating spare transport provision to other pupils	Low		OR	2023-24					
10	Nursery Provision - Early Years Grant	Review key risks: Compliance with legislation, accurate completion of grant claims	Medium		OR	2020-21			15		15
11	Special Education Needs and Disability (SEND) Assessments	a) Not meeting requirements of the new legislation/guidance b) Expenditure may not be effectively monitored	High	CRR	OR	2022-23			15		15
12	Adult Education	a) Non compliance with legislation, b) Non achievement of targets and standards, c) Overspends on budgets	Very Low		OR	Partially covered in 2018-19				10	10
13	Castlegate	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	Low		OR	2018-19			10		10
14	Assessment of Need/Purchase of care - Residential	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	High		OR	2017-18	FR	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	2024-25					
16	School Budget Deficit Management and Oversight	a) Ineffective oversight of school budget deficit balance/in year forecasts and associated impact on budget monitoring b) Ineffective processes to review and assist schools in deficit management planning and remedial action, resulting in increased	High		CR/OR	NEW	FR	15			
total								115	118	105	338

Service Director - Children's Social Care

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1	Assessment & collection of client contributions	a) Non compliance with legislation, b) Incorrect assessments, c) Contributions not being requested	Very Low		OR	2022-23					
2	Adoption - Recruitment, Placement and Allowances (Shared Service Arrangement)	a) Non compliance with legislation, b) Ineffective procedures to monitor the shared arrangement	Medium		OR	2021-22				15	15
3	Guardianship/Residence Orders	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	Medium		OR	2017/18	FR	15			15
4	Payment of Carers (foster carers)	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	Medium		OR/AFW	2021-22			15		15
5	S17 - Payment of Support Costs/Allowances	a) Non compliance with legislation, b) Incorrect/inappropriate payments, c) Overspends on budget	Medium		OR	2024-25					
6	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	High		OR	2023-24				15	15
7	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	FR	15			15
8	Supporting 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	Medium		OR	2024-25					
9	Initial Referral framework, management and oversight	a) Referral criteria not clearly defined/ does not meet legislative/statutory guidance requirements b) Risk Assessment tools are not clearly defined/shared with partner safeguarding organisations c) Children at risk may not be identified consistently/children in need cases may escalate to child protection cases.	Medium		CR	2024-25					
total								30	15	30	75

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Place Directorate											
Service Director - Community Services											
Public Protection Partnership (From April 2022 - Bracknell Forest and West Berkshire)											
1	Contract Management/Governance	a) Ineffective governance - Non compliance with terms of the joint arrangement b) ineffective monitoring of quality of service provision and costs	Medium		OR	2024-25 (focus was Financial					
2	Health and Safety/Trading Standards	a) Not meeting statutory obligations b) Poor service delivery/customer dissatisfaction	Very Low		OR	2013-14	SR	10			10
3	Licensing	a) Not meeting statutory obligations b) Poor service delivery/customer dissatisfaction	Medium		OR	2020-21				15	15
4	Building Control	a) Non compliance with Regulations b) ineffective monitoring of quality of service provision and costs	Medium		OR	2019-20			15		15
Emergency Planning											
5	Civil Contingencies Joint Arrangement	a) Non compliance with Civil Contingencies Legislation b) Ineffective Governance of the Joint Arrangement	Medium	CRR	CR	2023-24				15	15
Culture & Leisure											
6	Leisure Centre Management	a) Non compliance with legislation, b) Ineffective contract monitoring and management c) Health and Safety risk for service users	Medium	CRR	OR	2017-18	FR	20			20
7	Museum	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure	Low		OR/AFW	2016-17			8		8
8	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	Low		OR	2023-24					
9	Libraries Income	a) Loss of stock is not reimbursed, resulting in additional expenditure b) Income collection not maximised	Medium		OR/AFW	2020-21				15	15
10	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	SR	10			10
11	Registrars Service	a) Ineffective budgetary control, b) Insufficient control of income, c) Insufficient control of assets, d) Inappropriate expenditure	Low		OR/AFW	2020-21				8	8
total								40	23	53	116
Service Director - Development & Housing											
Planning											
1	Development Management	a) Planning Legislation is not adhered to b) Government targets are not met c) Corruption d) Income is not maximised	Medium		AFW/ACW	2023-24					
2	Enforcement	a) Planning Legislation is not adhered to b) Management information is not up-to-date/accurate	Very Low		OR	2010-11			10		10
3	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/AFW	2019-20	FR	20			20
4	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			15		15

Key risks to be covered			Risk Assessment Category (5 Categories)	Appears on Corporate Risk Register	Audit Type	Date Last Audited	Method of Review	2025-26	2026-27	2027-28	TOTAL Est. Days 2025-2028
Housing Services											
5	Common Housing Register	a) Legislation is not adhered to b) Housing not offered to those in greatest need c) Register not effectively administered	Medium		OR/AFW	2021-22				15	15
6	Homelessness Prevention/Management	a) Legislation not adhered to b) Accommodation is not obtained promptly/cost effectively c) Housing debts not appropriately managed	High		OR	2024-25					
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/AFW	2024-25					
8	Housing Resettlement Schemes/grants	a) Lack of strategic direction on plans to meet central government funding requirements b) Grants not utilised in accordance with legislation/Council procedures c) Poor record keeping to support grant utilisation/achievement of targets	Medium		OR	New					0
Economic Development											
9	Economic Development	a) Lack of strategic direction b) Plans/targets not clearly set out to meet objectives c) Poor communication across the district d) Grants not effectively managed	Medium		SR	New			15		15
Total								20	40	15	75
Service Director - Environment											
Climate Change (Waste, Environment, Countryside)											
1	Environment Strategy/Delivery Plan	a) The Council may not achieve its environment/green aims and objectives if it has not set out a strategy and associated plan on how to achieve them b) Governance arrangements have not been clearly defined/established to manage achievement of stated aims and objectives c) Performance measures are not SMART and/or not set for all objectives to help ensure the objectives are achieved	High	SRR	SR	2022-23				15	15
2	Waste Management and disposal PFI	a) Ineffective contract management resulting in increased costs/service quality issues b) Recycling initiatives not being met	High		SR/OR	2021-22			15		15
3	Grounds Maintenance Contract	a) Contract specification is not met b) Inappropriate/inaccurate payments could be made	Medium		OR	2020-21				15	15
4	Sports Pitch Hire	a) Income levels not maximised b) Income records inadequate c) Income is lost/stolen	Very Low		AFW	2020-21(risk assessment only)					
Highways and Transport Innovation											
5	Structural Maintenance / Engineering	a) Non compliance with legislation, b) Ineffective maintenance programme	Low		OR	2012-13	SR	8			8
6	Major Road Repairs (Projects)	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans	Low		OR	Not audited			12		12
7	Traffic Management	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans	Low		OR	2013-14				12	12
8	Highway Term Contract (excluding major road projects/including Street lighting)	a) Non compliance with H&S legislation, b) Poor performance is not identified/rectified c) Costs are not monitored/VFM is not achieved	Medium		OR	2024-25					
9	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	2022-23				15	15
10	Street Works/Traffic Regulation Orders/Section 38 Charges	a) Legislation not adhered to b) Income not maximised c) Misappropriation of funds	Low		OR/AFW/ACW	2022-23					

Key risks to be covered			Risk Assessment Category (5 Categories)	Appears on Corporate Risk Register	Audit Type	Date Last Audited	Method of Review	2025-26	2026-27	2027-28	TOTAL Est. Days 2025-2028
11	Concessionary Fares / Bus Passes	a) Fraud/theft, b) Non compliance with regulations	Medium		OR/AFW	2020-21			15		15
12	Parking	a) Non compliance with legislation, b) Loss of income c) Fraud/theft	High		OR/AFW	2021-22	FR	20			20
13	Fleet Management	a) inefficient or inappropriate use of vehicles b) Ineffective contract management c) health and safety issues re roadworthiness of vehicles	Medium		OR	2023-24					
14	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 b) Income collection procedures are not robust resulting in fraud/loss of income	Medium		OR/AFW	2017-18	FR	15			15
total								43	42	57	142
Other audit work (non service specific)											
1	Preparation of the audit plan/school visit							12	12	12	36
2	Monitoring the audit plan/school visit programme							15	15	15	45
3	Assurance Mapping							2	2	2	6
4	Annual Grant Sign off Work							15	15	15	45
5	F&G Group/Reports for Governance Committee							12	12	12	36
6	Audit Follow-ups							20	20	20	60
7	Audit Advice							20	20	20	60
8	School advice							10	10	10	30
9	SFVS Monitoring							7	7	7	21
10	External Professional Liaison							5	5	5	15
11	Fraud related work/training courses							5	5	5	15
Total								123	123	123	369
Contingencies								45	45	45	135
Total								45	45	45	135
Planned Audit Days								760	761	743	2264
Actual Staff Days Available								730	745	745	2220