

Appendix C - Internal Audit Work Programme - 2012-15

Key risks to be covered

Complexity (Using a Risk Assessment scale of 1-4, with 1 being the least complex)

Risk Assessment Category

Audit Type

Date last audited

2012-13 Days Est

2013-14 Days Est

2014-15 Days Est

TOTAL Days 2012- 2015 Est

AUDIT PLAN RATIONALE

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

AUDIT TYPE - KEY

SR Strategic Risk

KFS Key Financial System

AFW Anti Fraud Work

ACW Anti Corruption Work

VFM Value for Money

OR Operational Risk

Sch Schools

Corporate Audits

	Income collection - spot checks	a) Theft/Fraud	1	High	AFW	2011-12	20	20	20	60
	Capital planning / programme / use of PMM	a) Ineffective project management - budgets exceeded/deadlines exceeded/outcome does not meet client needs b) Implementation and usage of PMM	4	High	SR	2004-05	20			20
F	NFI Investigation work	a) fraud by employees/residents	2	High	AFW	2011-12	25	25	25	75
	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	3	Medium	AFW	2010-11				0
	Procurement cards	Ineffective monitoring of card usage resulting in inappropriate expenditure being incurred	2	High	AFW/SR	New	20	15	15	50
	Public Health	a) Non compliance with legislation b) Ineffective joint working arrangements resulting in poor budgetary control and/or service provision	3	High	SR	New			20	20
	Assurance process covering key Strategic Risks	a) Control mechanisms have not been determined and/or are not working effectively.	3	High	SR	New	15			15
	total						100	60	80	240

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Resources Directorate										
	Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2010-11		10	10	
	total					0	0	10	10	
Head of Finance										
	Insurance	a) Inappropriate assessment of uninsured losses b) inaccurate claims record for management information	2	High	SR	2011-12			0	
	Governance / Risk Management	a) Non compliance with Legal requirements b) Ineffective framework for AGS reporting	3	High	SR	2007-08	15		15	
	Health and Safety	a) Non compliance with H&S Legislation - legal action/penalties	2	High	SR	2005-06	15		15	
	Webrisk	a) Poor use of information	2	Medium	SR	2008-09			0	
F	General Ledger (managed audit)	a) Inaccurate information for management decisions b) Budgets exceeded c) Qualified accounts	2	Medium	KFS	2011-12	10	10	10	30
	Asset Management Strategy	b) Non compliance with legislation, b) Mis mgt of asset portfolio	2	Medium	SR	2005-06		15	15	
	Fixed Asset Register	a) Non compliance with accounting standards b) Qualified Accounts	2	Low	SR	2010-11		15	15	
	Budget Monitoring	a) Inaccurate Information b) poor decision making	2	High	SR	2007-08	15		15	
	MTFS	a) Council's financial targets are not realised b) Budget pressures c) Increases in Council Tax	4	High	SR	2006-07		15	15	
F	Treasury Management (managed audit)	a) Inappropriate cashflow decisions - income not maximised b) Legislation/Internal polices not complied with	2	Low	KFS	2011-12	10	10	10	30
	Bank Reconciliation (cover Chaps payments)	a) Inappropriate transactions processed through the bank b) Inaccurate year end accounts c) Qualified opinion from External Auditors	2	Medium	OR	2010-11		10	10	
	VAT	a) Non compliance with Revenues & Customs requirements - financial penalties	2	Medium	OR	2003-04	15		15	
	Commercial Rents	a) Non compliance with legislation, b) Loss of income/increased void periods, c) Misappropriation of leases	3	High	OR	2008-09	20		20	
	Total					85	50	60	195	

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Head of HR									
Recruitment (process)	a) Delays in appointing staff - disruption to service delivery b) Non compliance with employment legislation C) CRB failure	2	High	AFW/SR	2008-09	15			15
Absence Management	a) Council's sickness policy not being adhered to b) Inaccurate information for performance management	2	High	SR	2011-12			10	10
Code of Conduct / HR Policies & Procedures	a) Staff not being managed consistently/to the Council's standards required standards b) New managers not being aware of the required standards and related procedures	1	Low	SR	2007-08				0
Corporate Training	a) failure to develop staff /inform staff of corporate policies and procedures	1	Medium	SR	2003-04		15		15
Total						15	15	10	40
Head of Legal Services									
Legal Services	a) Ineffective budgetary control	2	High	OR	2010-11				0
Contract letting	a) Non-compliance with Contract rules of Procedure b) Non compliance with EU legislation (Remedies Directive) c) Corruption	3	High	ACW	2004-05	20			20
Contract monitoring	a) Non-compliance with Contract rules of Procedure b) Contract spec not met c) Contract costs exceeded	3	Medium	SR	2007-08			20	20
total						20	0	20	40

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Head of Strategic Support									
Service Planning/targets and performance management	Service Delivery / intervention / legal obligations / performance indicators / linkages to Timelord	4	Medium	SR	Not audited	25			25
Equality Impact Assessments	a) Non compliance with national guidance b) Unaware of impact of changes in policy/decisions on local community c) lack of transparency/accountability d) Judicial review overturns decisions	3	Medium	SR	Not audited		20		20
Grants (inc Economic Development)	Recession / Downturn in economy	2	Low	SR	2006-07		15		15
Members expenses	a) Inappropriate payments, b) Over payments on budgets, c) Non compliance with legislation/policies	1	High	OR	2009-10			15	15
Complaints / Code of Conduct	a) Ineffective policies and processes in place, b) Non compliance with policies/processes	3	Medium	SR	Not audited	15			15
Data Protection / Freedom of Information	a) Non compliance with legislation b) No Standard approach for dealing with requests c) Adequate records not maintained of requests/responses	3	High	SR	2006-07			20	20
Intranet/Internet/Communication/Publications	a) Ineffective processes and procedures, b) Inappropriate information published - version control.	2	Medium	SR	2011-12				0
Civil Contingencies	a) Contingency arrangements not in place/not effective - impact on ability to provide services b) Lack of compliance with legislation	2	Medium	SR	2011-12				0
Electoral Services	a) Non compliance with legislation, b) Inappropriate entries on register, c) Incorrect payments/expenditure/charges	2	Low	OR	2005-06		10		10
Land Charges	a) Non compliance with legislation b) Income collection not effective	2	Low	OR	2007-08				0
total						40	45	35	120

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Head of Customer Services										
F	Payroll / PAYE (managed Audit)	a) Ghost employees set up b) Inaccurate payments made c) Inaccurate deductions made	3	High	KFS	2011-12	15	15	15	45
F	Accounts Payable (managed audit)	a) Inappropriate/fraudulent payments b) budgets exceeded	2	High	KFS	2011-12	15	15	15	45
F	Accounts Receivable (managed audit)	a) Council's cashflow affected b) Income not maximised	2	High	KFS	2011-12	15	15	15	45
	Car Loans & Car Leasing	a) Inaccurate payroll deductions b) Non compliance with Inland Revenue requirements	2	Low	OR	pre 2001	15			15
	Cash Office	a) Inaccurate processing of income - affecting cash flow decisions b) Fraud/theft c) Accounts could be qualified	2	Medium	AFW	2006-07		10		10
F	National Non-domestic Rates (managed audit)	a) Non compliance with legislation b) Inaccurate calculation of contribution to pool c) Qualified accounts	3	High	KFS	2011-12	15	15	15	45
F	Housing Benefits (managed audit)	a) Non compliance with legislation b) Inaccurate/inappropriate payments made c) Accounts qualified	3	High	KFS	2011-12	15	15	15	45
F	Council Tax (managed audit)	a) Non compliance with legislation b) Income collection not maximised c) Accounts qualified	3	High	KFS	2011-12	15	15	15	45
	Registrars Service	a) Ineffective budgetary control, b) Insufficient control of income, c) Insufficient control of assets, d) Inappropriate expenditure	2	Low	OR	2010-11				0
Total							105	100	90	295

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Head of I.C.T. and Corporate Services									
I.T. Strategy	a) Does not meet changing needs of the organisation b) Progress not measured/monitored - objectives not achieved	3	Medium	SR	2007-08				
Software licenses	a) Non compliance with legislation (software licenses)	2	Low	OR	2003-04				
Change control Management	a) Inappropriate changes b) Changes do not meet the needs of	3	High	OR	2005-06		15		15
Project Management (IT investment)	a) Systems do not meet business/user needs b) Escalation of costs/time to implement	3	High	SR	2006-07			20	20
Post Implementation Reviews (IT investment)	a) Systems do not meet business/user needs b) Escalation of costs/time to resolve system issues	3	Medium	SR	2004-05				
Ensure continuous service (Disaster Recovery for I.T. Service)	a) Contingency plan not in place/not effective - service delivery affected	3	High	SR	2011-12				
Compliance with CoCo	a) Non compliance with Government Connect requirements	4	Low	SR	2010-11				
Ensure systems security	a) Unauthorised access to data - data could be amended/destroyed/sensitive data made public	3	High	SR	2011-12				
Manage problems and incidents (help desk)	a) Interruptions to service delivery b) Staff performance adversely affected	3	High	OR	2004-05	15			15
Manage data (File controls)	a) Inaccurate/lost data	3	Medium	OR	2004-05				
EDI	a) Inaccurate/inappropriate electronic transactions	3	Low	OR	Not audited				
Printing Service	a) Inefficient operations b) Delivery targets not met	2	Low	OR	Pre 2001		15		15
Business Continuity Planning	a)Flu / fire / flood / terrorism / service delivery	3	High	SR	2007-08		20		20
I.T. Asset Management	a) Loss of I.T assets - increased cost on replacement equipment	3	Medium	OR	2007-08			15	15
Facilities Management	a) Poorly maintained facilities, compromised H&S, b) Theft of stock items, c) Ineffective out of hours service	3	Medium	OR	2011-12				
Total						15	50	35	100

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Communities Directorate									
Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2011-12				0
total									0
Head of Adult Social Care									
Agency Staff	a) Inappropriate people could be appointed - risk to client b) Budgets could be exceeded c) Standards of service required not met	2	High	OR	2009-10		15		15
Assessment of Needs/Purchase of Care - (MH/LD)	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	Medium	OR	2008-9			20	20
Assessment/Purchase of Care - Respite	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	Medium	OR	Not audited	15			15
Resource Centres (3)	Establishment reviews - key risks - budgetary control/appropriateness of expenditure	1	Low	OR	2006-07		5		5
Carers grant	a) Budgetary control b) effectiveness of arrangement not monitored	2	Medium	OR	2009-10		20		20
Residential Homes - Elderly (4)	Establishment review - key risks - budgetary control/appropriateness of expenditure	1	Low	OR	2010-11			6	6
Assessment of needs/Purchase of care - Home Care	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	Medium	OR	2006-07	20			20
Assessment/Purchase of Care - Residential	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	Medium	OR	2001-02	15			15
O/T - Equipment - pooled budget	a) Ineffective governance/communication between parties b) Effectiveness of arrangement not monitored - objectives not achieved/budgets exceeded	2	Medium	OR	2011-12				0
Personal Budgets	a) Legislation/internal procedures not adhered to b) Inappropriate care packages c) Budgets could be overspent	4	High	OR	New		20		20
Personal Budgets - Direct Payments	a) Legislation/internal procedures not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	High	OR	2011-12			20	20
total						50	60	46	156

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Head of Care Commissioning, Housing and Safeguarding									
Fairer Charging	a) Non compliance with legislation/Council's policy b) Inaccurate charges calculated c) Ineffective income collection/recovery procedures	3	High	OR	2008-09		15		15
Residents Property (Receivership)	a) Misappropriation of client property b) Inaccurate records of level/type of property held c) Non compliance with legislation	2	High	OR	2007-08			15	15
Residents Property - (Appointeeship)	a) Misappropriation of client property b) Inaccurate records of level/type of property held c) Non compliance with legislation	2	Medium	OR	2001-02	15			15
Contract Letting/Management (Care)	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 (Remedies Directive)	3	High	OR	2001-02	20		20	40
Common Housing Register / Advice	a) Legislation is not adhered to b) Register not appropriately administered	2	Medium	OR	2009-10				0
Homelessness	a) Legislation not adhered to b) Accommodation is not obtained promptly/cost effectively	2	Low	OR	2011-12				0
Renovation Grants/Disabled Facility Grants	a) Grants not awarded in accordance with legislation/Council procedures b) Records not up-to-date/accurate	2	Medium	OR	2006-07		15		15
Supporting People	a) Non-compliance with legislation b) Client needs not met/monitored c) Adherence to contract standard not reviewed/monitored	4	Medium	OR	2011-12				0
Safeguarding	a) At risk clients not identified b) At risk clients not protected	4	High	SR					0
Total						35	30	35	100

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Head of Education									
Education Psychologist Service	a) Non compliance with legislation, b) Inappropriate/insufficient assessments of need undertaken/produced.	2	Low	OR	Not audited		10		10
Secondary Schools (10)	Review of key risks - budgetary control, income collection, control of assets, school governance	2		Sch		5	20	30	55
Primary Schools (68)	Review of key risks - budgetary control, income collection, control of assets, school governance	1		Sch		126	120	120	366
Nursery Schools (2) to include Children's Centres	Review key risks: Compliance with legislation, accurate completion of grant claims	1		Sch		14			14
Special Schools (2)	Review key risks: Compliance with legislation, budgetary control, control of assets,	1		Sch				20	20
Formula funding / DSG	a) Non compliance with legislation, b) Ineffective budget builds	2	High	OR	2009-10				0
PLASC (80 schools)	a) Submission of incorrect returns, b) Inaccurate funding	1	High	Sch	2005-06	10			10
Family Support Packages for Disabled Children (to include short breaks)	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	3	High	OR	2009-10				0
Use of Family Support Worker Funding in secondary schools	a) Mis-utilisation of designated funding by secondary schools	2	Low	OR	Not audited		10		10
School admissions policy	a) Non compliance with legislation, b) Unsuitable school offers, c) Invalid admissions data	2	High	OR	2009-10				0
Home to School Transport Entitlement	a) Employment of inappropriate individuals, b) Misallocation of free transport,	2	Low	OR	2008-09				0
Child Protection in Schools	a) Non compliance with legislation, b) Schools are not adequately supported/trained by WBC	2	High	OR	2008-09				0
Central Administration - Childcare Grant	a) Non compliance with legislation b) Inappropriate payments and awards, c) Insufficient documentary evidence	3	Medium	OR	2004-05	15			15
Nursery Provision - central review	Review key risks: Compliance with legislation, accurate completion of grant claims	1	High	OR	2010-11		15		15
Extended Schools / After Schools Clubs	a) Non compliance with government targets/legislation, b) Misuse of grant funds, c) Activities are not effectively monitored	3	Medium	OR	2007-08			15	15
Special Needs Assessment & Statementing and Recoupment	a) Non compliance with legislation, b) Incorrect assessments,	3	Medium	OR	New		15		15
Home Tuition	a) Non compliance with legislation/standards, b) Service does not meet requirements of users.	2	Low	OR	Not audited				0
Resource Units (7)	Review key risks: Compliance with legislation, budgetary control, control of assets,	1	High	OR	2011-12				0
Adult Education	a) Non compliance with legislation, b) Non achievement of targets and standards, c) Overspends on budgets	2	Low	OR	Not audited				0
Alternative Curriculum	Review key risks: Budgetary control, appropriateness of expenditure	1	Low	OR	2011-12				0

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Reintegration Service	Review key risks: Budgetary control, appropriateness of expenditure	1	Low	OR	2011-12				0
Building Maintenance	a) Ineffective maintenance programme, b) Non compliance with legislation (internal, H&S, EU tendering policies)	3	High	OR	2008-09		20		20
Asset Project Management	a) Failure to deliver major projects on budget, timely manner, to meet need of clients, b) Non compliance with legislation	4	High	SR	2011-12			20	20
School Meals Contract	Review of schools not in the contract a) Non compliance with legislation, b) Not meeting service user requirements, c) Contract not effectively monitored	3	Medium	OR	2011-12				0
total						170	210	205	585

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Head of Children's Services									
Castlegate	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Medium	OR	2010-11			5	5
Assessment of Need/Review process	a) Non compliance with legislation/standards, b) Inaccurate assessments, monitoring of assessments and referrals	3	Medium	OR	2005-06		20		20
Purchasing Care - Residential	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	3	High	OR	2008-09		15		15
Assessment & collection of contributions	a) Non compliance with legislation, b) Incorrect assessments, c)	3	Medium	OR	2011-12				0
Foster Care (including recruitment)	a) Non compliance with legislation/standards, b) Inability to recruit sufficient levels of suitable placements, c) Incorrect payments	3	Medium	OR	2008-09			15	15
Adoption - Recruitment, Placement and Allowances	a) Non compliance with legislation, b) Ineffective training/strategies in place, c) Inappropriate people recruited, d) Inaccurate payments	3	Low	OR	Not audited			10	10
Payment of Carers	a) Non compliance with legislation, b) Incorrect payments, c) Overspends on budget	2	Medium	OR	2007-08	15			15
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	2	Medium	OR	2004-05			15	15
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.	3	Medium	OR	2004-05		15		15
Agency Staff	a) Non compliance with legislation, b) Inappropriate people recruited	2	Medium	OR	2008-09			15	15
Pooled budget Child & Adolescent mental health (section 37 contract)	a) Effectiveness of arrangements & monitoring, b) Achievement of targets and objectives, c) Ineffective communication between parties	3	Low	OR	Not audited		15		15
Child Protection Conferencing Processes	a) Inappropriate arrangements in place, b) Non adherence to guidance, legislation.	2	Medium	OR	2010-11				0
Youth Centres (3)	Review of key risks: Budget monitoring, control of expenditure, collection of income, security of assets	1	Medium	OR	2010-11			5	5
Area Teams (2 teams - Youth Services)	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Low	OR					0
Offsite Activities - review of external provision of service	a) Non compliance with legislation, b) Poor risk assessment c) Inappropriate activities undertaken	1	Medium	OR	2005-06				0
total						15	65	65	145

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Environment Directorate									
Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2010-11				0
total						0	0	0	0
Head of Culture and Environmental Protection									
Clean and Green agenda	a) Failure to deliver change b) failure to deliver cost savings	4	Medium	SR	not audited	15			15
Waste Management and disposal PFI	a) Poor waste minimisation b) Low levels of Recycling	4	High	SR	2009-10			20	20
Service requests for intervention	a) Non compliance with Legislation b) Customer complaints	2	Low	OR	2002-03				0
Health and Safety	a) Non compliance with Legislation b) Service targets not achieved	2	Low	OR	2002-03				0
Food Safety and Standards	a) Non compliance with Legislation b) Service targets not achieved	2	Low		2002-03				0
Licensing Reform Income	a) Non compliance with Legislation b) Ineffective income collection	2	High	OR	2005-06	15			15
Taxi licensing	a) Inappropriate granting of licenses b) Ineffective income collection	2	Medium	OR	2008-09		15		15
Purchase/Disposal of samples	a) Inappropriate expenditure incurred b) Non compliance with disposal procedures	2	Low	OR	2002-03			10	10
Service requests for intervention	a) Non compliance with Legislation b) Customer complaints	2	Low	OR	2002-03				0
Trading Standards - Joint Arrangement	a) Non compliance with terms of the joint arrangement/ineffective monitoring of service provision	2	Low	OR	2009-10				0
Leisure Centre Management	a) Non compliance with legislation, b) Ineffective contract monitoring and management	3	High	ADV	2009-10			20	20
Museums (1)	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Low	OR	2004-05				0
Archaeology	a) Non compliance with legislation and government guidelines, b) Ineffective communication between services	2	Low	OR	2011-12				0
Tourist Information Centre	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Low	OR	2010-11				0
Berkshire Archive Service	Non compliance with terms of the joint arrangement/ineffective management of facilities	1	Low	OR	New		10		10
Libraries Purchasing/stock control	a) Budgets overspent b) Inaccurate financial information for management decisions c) Stock may be misappropriated d) Purchasing arrangements are not cost effective	3	Medium	OR	2008-09			15	15
Libraries Income	a) Loss of stock is not reimbursed, resulting in additional expenditure b) Income collection not maximised	3	Medium	OR	2010-11		15		15
Shaw House	a) Facilities' use/income opportunities are not being maximised b) The facilities do not offer value for money c) Costs are not being effectively controlled	3	Medium	OR	2008-09		15		15
Adventure Dolphin & Outdoor Youth Activity	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Low	OR	2008-09		10		10
total						30	65	65	160

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Head of Highways and Transport									
Structural Maintenance / Engineering	a) Non compliance with legislation, b) Ineffective maintenance programme	3	Medium	OR	2002-03	15			15
Traffic Management	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans	3	Medium	OR	2004-05		15		15
Highway Term Contract	a) Non compliance with H&S legislation, b) Ineffective contract monitoring, c) Non compliance with policies	2	High	OR	2011-12				0
Home to School Transport / CRB checks	a) Employment of inappropriate individuals, b) Misallocation of free transport, c) contracts for transport	3	High	OR	2007-08		15		15
Electrical (including Street Lighting)		2	Low	OR	Not audited			15	15
Street Naming/numbering	a) Income not maximised, b) Misappropriation of funds	2	Low	OR	2004-05				0
Concessionary Fares / Bus Passes	a) Fraud/theft, b) Non compliance with regulations	2	Medium	OR	2010-11				0
Parking	a) Non compliance with legislation, b) Loss of income c) Fraud/theft	3	High	OR	2011-12	10	10	10	30
Fleet Management	a) Use of vehicles b) contracts for non fleet transport		High	OR	2010-11			15	15
total		3				25	40	40	105

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Head of Planning and Countryside									
Enforcement	a) Planning Legislation is not adhered to b) Management information is not up-to-date/accurate	2	Low	OR	2010-11				0
Development Control	a) Planning Legislation is not adhered to b) Government targets are not met c) Corruption d) Income is not maximised	2	High	AFW	2011-12			20	20
Developer contributions	a) Planning Legislation is not adhered to b) Corruption c) Income is not maximised	4	High	AFW	2007-08		20		20
Building Control	a) Building Control Regulations are not adhered to b) Income is not maximised	2	high	OR	2009-10			20	20
Nature Discovery Centre	Establishment review - key risks - income not maximised/expenditure not being effectively managed	1	Low	OR	2011-12				0
Grounds Maintenance Con.	a) Contract specification is not met b) Inappropriate/inaccurate payments could be made	2	Low	OR	2010-11				0
Management of Parks and Commons - Partnership Arrangement	a) Non compliance with terms of the joint arrangement/ineffective monitoring of service provision			ADV	New	10			10
total						10	20	40	70

Appendix C - Internal Audit Work Programme - 2012-15

Key risks to be covered

	Complexity (Using a scale of 1-4, with 1 being the least complex)	Risk Assessment Category	Audit Type	Date last audited	2012-13 Days Est	2013-14 Days Est	2014-15 Days Est	TOTAL Days 2012- 2015 Est
Other Chargeable work (non service specific)								
Preparation of the audit plan					10	10	10	30
Monitoring the audit plan					15	15	15	45
Liaison with Portfolio Members					5	5	5	15
Governance and Audit Committee updates					6	6	6	18
Audit Follow-ups					90	80	100	270
Audit Advice					20	20	20	60
School advice					10	10	10	30
External Professional Liaison					5	5	5	15
Total					161	151	171	483
Contingencies					80	100	100	280
Total					80	100	100	280
Planned Audit Days total					956	1,061	1,107	3,124