

Appendix C - Internal Audit Work Programme - 2013-16

Key risks to be covered

Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2013-14 Days Est	2014-15 Days Est	2015-16 Days Est	TOTAL Days 2013- 2016 Est
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AUDIT PLAN RATIONALE

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

AUDIT TYPE - KEY

SR	Strategic Risk
KFS	Key Financial System
AFW	Anti Fraud Work
ACW	Anti Corruption Work
VFM	Value for Money
OR	Operational Risk
Sch	Schools

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Corporate Audits										
Mileage Claims - Essential Users	a) Inaccurate/inappropriate claims resulting in theft/fraud	1	Medium	AFW	New	10			10	
Income collection - spot checks	a) Theft/Fraud	1	High	AFW	2012-13	15	15	15	45	
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	2012-13				0	
Establishing processes for Community Infrastructure Levy (CIL)	a) The Council is not effectively recording/monitoring CIL funds that are due/have been paid b) Policy targets are not met c) Corruption d) Income is not maximised	4	High	SR	New	15			15	
F	NFI Investigation work	a) fraud by employees/residents	2	High	AFW	2012-13	25	25	25	75
	Ensure information security	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		High	SR	New	15			15
Telecommunications	a) Inappropriate use of equipment/ineffective monitoring of persona calls resulting in unnecessary expenditure being incurred possibility	3	Medium	AFW	2010-11			15	15	
Procurement cards	Ineffective monitoring of card usage resulting in inappropriate expenditure being incurred	2	High	AFW/SR	2012-13		10		10	
Grant Allocation/monitoring	a) Grants not awarded appropriately b) Grant allocations are not accurately recorded/effectively monitored	2	Low	SR	2006-07			15	15	
Corporate Fraud Review	a) Council's approach to dealing with fraud does not meet the revised CIPFA guidance b) The Council is not being a pro-active as it could in deterring/highlighting fraud	2	Medium	AFW	New	15			15	
Strategic Risk Assurance Process - 1st year - detailed audit review of 3 areas to ensure content of Control Assurance form is appropriate - areas highlighted under relevant HOS	a) Control mechanisms have not been determined, are not appropriate and/or are not working effectively.	3	High	SR	New			20	20	
total						95	50	90	235	

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Resources Directorate										
	Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2010-11		10	10	
	total					0	10		10	
Head of Public Health and Wellbeing										
	Public Health Unit	a) Non compliance with legislation b) Ineffective joint working arrangements resulting in poor budgetary control and/or service provision	3	High	SR	New		25	25	
							25		25	
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		20	20	
	Health and Safety	a) Non compliance with H&S Legislation - legal action/penalties	2	High	SR	2012-13			0	
	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	2	Medium	KFS	2012-13	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			0	
	MTFS (to incorporate Business Rates estimating and profiling)	a) Council's financial targets are not realised b) Budget pressures c) Increases in Council Tax	4	High	SR	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	2012-13	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	2	Medium	OR	2010-11		15	15	
	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	2012-13 (commenced 11/12)	10		10	
	Total					60	55	50	165	

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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	2012-13				0
Absence Management	a) Council's sickness policy not being adhered to b) Inaccurate information for performance management	2	High	SR	2011-12			15	15
Code of Conduct / HR Policies & Procedures	a) Staff not being managed consistently/to the Council's standards required standards b) New managers not being aware of the required standards and related procedures	1	Low	SR	2007-08				0
Staff Training and Development (Corporate and Professional Training across whole Council)	a) Failure to develop staff in accordance with good practice b) Failure to inform new employees of legislation, key corporate policies and procedures they need to be aware of adhere to c) VFM/cost effectiveness not taken into account within services when making spending decisions	1	Low	SR	2003-04	15			15
Total						15	0	15	30
Head of Legal Services									
Legal Services	a) The collaborative agreement is not being effectively recorded/monitored b) Terms of the joint agreement are not being adhered to c) The service fails to retain its quality standard accreditation	2	High	OR	2010-11			15	15
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						0	20	35	55

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Head of Strategic Support									
Service Planning/targets and performance management - Strategic Equality Impact Assessments	Service Delivery / intervention / legal obligations / performance indicators / linkages to Timelord	4	Medium	SR	Not audited	25			25
	a) Non compliance with national guidance b) Unaware of impact of changes in policy/decisions on local community c) lack of	3	High	SR	Not audited	20			20
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	2012-13				0
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			15	15
Land Charges	a) Non compliance with legislation b) Income collection not	2	Low	OR	2007-08				0
total						45	35	15	95

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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	2012-13	15	15	15	45
F	Accounts Payable (managed audit)	a) Inappropriate/fraudulent payments b) budgets exceeded	2	High	KFS	2012-13	15	15	15	45
F	Accounts Receivable (managed audit)	a) Council's cashflow affected b) Income not maximised	2	High	KFS	2012-13	15	15	15	45
	Car Loans & Car Leasing	a) Inaccurate payroll deductions b) Non compliance with Inland Revenue requirements	2	Low	OR	2012-13				0
	Cash Office	a) Inaccurate processing of income - affecting cash flow decisions b) Fraud/theft c) Accounts could be qualified	2	Medium	AFW	2006-07		15		15
F	National Non-domestic Rates (managed audit)	a) Non compliance with legislation/local schemes for exemptions b) Income generation/collection not maximised c) Qualified	3	High	KFS	2012-13	20	15	15	50
F	Housing Benefits (managed audit)	a) Non compliance with legislation b) Inaccurate/inappropriate payments made c) Accounts qualified	3	High	KFS	2012-13	15			15
F	Council Tax (managed audit)	a) Non compliance with legislation/local schemes for reductions b) Income generation/collection not maximised c) Accounts qualified	3	High	KFS	2012-13	20	15	15	50
	Registrars Service	a) Ineffective budgetary control, b) Insufficient control of income, c) Insufficient control of assets, d) Inappropriate expenditure	2	Low	OR	2010-11			15	15
Total							100	90	90	280

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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	3	Medium	SR	2007-08				0
Software licenses	a) Non compliance with legislation (software licenses)	2	Low	OR	2003-04				0
Change control Management	a) Inappropriate changes b) Changes do not meet the needs of users c) Changes not operationally effective	3	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	15			15
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				0
Compliance with CoCo	a) Non compliance with Government Connect requirements	4	Low	SR	2010-11				0
Ensure systems security	a) Non compliance with Data Protection Act b) Unauthorised access to data b) data could be amended/destroyed/sensitive data made public	3	High	SR	2011-12			20	20
Manage problems and incidents (help)	a) Interruptions to service delivery b) Staff performance adversely	3	High	OR	2012-13				0
Manage data (File controls)	a) Inaccurate/lost data	3	Medium	OR	2004-05				0
EDI (BACs)	a) Inaccurate/inappropriate electronic transactions	3	Low	OR	Not audited	15			15
Printing Service (assisting in progressing the VFM work in this	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			20	20
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						60	40	40	140

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Communities Directorate									
Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2011-12			10	10
total								10	10
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	0
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				0
Assessment of need /Purchase of Care - Respite	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	3	Medium	OR	2012-13				0
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				0
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 (Use of payment cards)	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	Commenced 2012/13	10		20	10
total						30	46	35	76

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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	20			20
Residents Property (Appointeeship/Deputyship)	a) Misappropriation of client property b) Inaccurate records of level/type of property held c) Non compliance with legislation	2	High	OR	2012-13			15	15
Social Fund Reform (Community Care Grants/Crisis Loans)	a) Grants not awarded in accordance with legislation/Council procedures b) Inappropriate payments made c) Records not up-to-date/accurate	2	Medium	OR	New		15		
Contract Letting/Management (Including Supporting People) (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
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) Inappropriate payments made c) Records not up-to-date/accurate	2	Medium	OR	2006-07			15	15
Total						20	35	30	70

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Head of Education									
Secondary Schools	Review of key risks - budgetary control, income collection, control of assets, school governance	2		Sch	Annual Programme	12	12	24	48
Primary Schools	Review of key risks - budgetary control, income collection, control of assets, school governance	1		Sch	Annual Programme	127	100	130	357
Nursery Schools (2) to include Children's Centres	Review key risks: Compliance with legislation, accurate completion of grant claims	1		Sch	2012-13				0
Special Schools (2)	Review key risks: Compliance with legislation, budgetary control, control of assets,	1		Sch	2010-11	8	8		16
Alternative Curriculum	Review key risks: Budgetary control, appropriateness of expenditure	1		OR	2011-12				0
Reintegration Service	Review key risks: Budgetary control, appropriateness of expenditure	1		OR	2011-12				0
Children's Centres	a) Centres have not been set up in accordance with government guidelines b) governance arrangements between the Centre and	2		OR	New	15			
Projecting/Monitoring pupil numbers and school places	a) Insufficient number of school places b) Poor medium term planning resulting in unnecessary expenditure being incurred	3	High	SR	New				
Formula funding / DSG	a) Non compliance with legislation, b) Ineffective budget builds	2	High	OR	2009-10			20	0
School Census	a) Submission of incorrect returns, b) Inaccurate funding	1	High	OR	2012-13				0
Family Support Packages for Disabled Children (to include short	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	3	High	OR	2009-10				0
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		15		15
Child Protection in Schools	a) Non compliance with legislation, b) Schools are not adequately supported/trained by WBC	2	High	OR	2008-09				0
Nursery Provision - central review	Review key risks: Compliance with legislation, accurate completion of grant claims	1	Low	OR	2010-11				0
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) Inaccurate assessments c) Not meeting needs of children d) Expenditure may not be effectively monitored	3	Medium	OR	New	20			20
School Library Service (Joint arrangement)	a) Contract not effectively monitored b) Service not meeting client needs c) Value for money not obtained	2	Medium	OR	Not Audited		15		15
Connexions	a) Contract not effectively monitored b) Service not meeting client needs c) Value for money not obtained	2	Low	OR	Not audited				0

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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
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	Not Audited	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						202	185	174	526

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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/Purchase of care - Residential	a) Non compliance with legislation, b) Inappropriate packages, c) Overspends on budgets	3	High	OR	2008-09				0
Assessment of needs/Purchasing Care - Respite	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent		High	OR	Not audited	20			20
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) Inadequate assessments	3	Low	OR	Not audited		15		15
Troubled Families Programme	a) Non compliance with requirements of the scheme b) Ineffective procedures to monitor and track outcomes c) Lack of evidence to	3	Medium	OR	Not audited	10			10
Payment of Carers	a) Non compliance with legislation, b) Incorrect payments, c) Overspends on budget	2	Medium	OR	2012-13				0
Child Care Lawyers (joint arrangement with Berkshire Authorities	a) Incorrect submission of charges by WB, b) Ineffective communication with Children's services, c) Cases wrongly undertaken by WB, d) Costs incorrectly calculated	2	Medium	OR	2004-05			15	15
Unaccompanied Children - Asylum Seekers	a) Non compliance with legislation, b) Asylum seekers/care leavers are not adequately supported, c) Inadequate financial controls re payment of allowances/fraud.	3	Medium	OR	2004-05		15		15
Agency Staff	a) Non compliance with legislation, b) Inappropriate people	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	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 undertaker	1	Medium	OR	2005-06			20	20
Supervision compliance checks	a) Non compliance with the Service's management processes b) ineffective performance management of staff and/or poor caseload monitoring and management	1	Medium	OR	Client Request	10			10
Quality Assurance system	a) Service quality requirements are not being met and this is not highlighted/rectified which could result in service outcomes not being achieved b) Council criticised/legal action taken for not meeting duty of care	1	Medium	OR	Client Request	15			15
Safeguarding - Strategic Risk Assurance	a) Clients at risk are not identified/protected and could come to harm b) Council criticised/legal action taken for not meeting duty of	3	High	SR	New				

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total					55	55	65	175

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Environment Directorate									
Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2010-11			10	10
total						0	0	10	10
Head of Culture and Environmental Protection									
Clean and Green agenda	a) Failure to deliver change b) failure to deliver cost savings	4	Medium	SR	2012-13				0
Waste Management and disposal PFI	a) Ineffective contract management resulting in increased costs/service quality issues b) Recycling initiatives not being met	4	High	SR	2009-10		20		20
Environmental Health Joint Arrangement covering:-	a) Non compliance with terms of the joint arrangement b) ineffective monitoring of quality of service provision and costs	3	Medium	OR	New			20	20
Contract Management					New				
Service requests for intervention					2002-03				
Health and Safety					2002-03				
Taxi Licensing					2008-09				
Licensing Reform					2012-13				
Trading Standards - Joint Arrangement covering:-	a) Non compliance with terms of the joint arrangement b) ineffective monitoring of quality of service provision and costs	3	Medium	OR	New	20			20
Contract Management					New				0
Purchase/Disposal of samples					2002-03				0
Service requests for intervention					2002-03				
Food Safety and Standards					2002-03				
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	2	Medium	OR	New	15			15
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				0

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	Key risks to be covered	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2013-14 Days Est	2014-15 Days Est	2015-16 Days Est	TOTAL Days 2013- 2016 Est
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	2011-12		10		10
total						35	65	35	135

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Key risks to be covered		Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2013-14 Days Est	2014-15 Days Est	2015-16 Days Est	TOTAL Days 2013- 2016 Est
Head of Highways and Transport									
Structural Maintenance / Engineering	a) Non compliance with legislation, b) Ineffective maintenance programme	3	Medium	OR	2012-13				0
Major Road Repairs (Projects)	a) Projects/schemes targets not met, b) Non compliance with internal policies, plans		Medium	OR	Not audited			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 (excluding major road projects)	a) Non compliance with H&S legislation, b) Ineffective contract monitoring, c) Non compliance with policies	2	High	OR	2011-12				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			20	20
Electrical (including Street Lighting)		2	Low	OR	Not audited				0
Street Naming/numbering	a) Income not maximised, b) Misappropriation of funds	2	Low	OR	2004-05				0
Bus Passes / Concessionary Fares	a) Fraud/theft, b) Non compliance with regulations	2	Medium	OR	2010-11	15			15
Parking	a) Non compliance with legislation, b) Loss of income c)	3	High	OR	2011-12		15		15
Fleet Management	a) Use of vehicles b) contracts for non fleet transport		High	OR	2010-11		15		15
		3							
total						30	30	35	95
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
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	2	High	AFW	New		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	3	Medium	ADV	New		15		15
total						0	35	20	55

Appendix C - Internal Audit Work Programme - 2013-16

Key risks to be covered

	Complexity (Using a scale of 1-4, 1 being least complex)	Risk Assessment Category	Audit Type	Date last audited	2013-14 Days Est	2014-15 Days Est	2015-16 Days Est	TOTAL Days 2013- 2016 Est
Other Chargeable work (non service specific)								
Preparation of the audit plan/school visit programme					10	10	10	30
Monitoring the audit plan/school visit programme					15	15	15	45
Liaison with Portfolio Members Governance and Audit Committee updates					3	3	3	9
Audit Follow-ups					3	3	3	9
Audit Advice					100	100	100	300
School advice					20	20	20	60
External Professional Liaison					10	10	10	30
					5	5	5	15
Total					166	166	166	498
Contingencies					100	100	100	300
Total					100	100	100	300
Planned Audit Days total					1,013	1,042	1,015	2,985