

Internal Audit Work Programme - 2011-14

	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	2011-12 Days Est	2012-13 Days Est	2013-14 Days Est	TOTAL Days 2010-2013 Est	
Corporate Audits										
	Income collection - spot checks	a) Theft/Fraud	1	High	AFW	2009-10	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	2010-11	30	30	30	90
	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 of ICT hardware and software	a) Poor vfm b) Poor compatability with existing systems c) failure to follow Contract Rules d) Poor implementation	4	Mediun	SR	Not Audited				0
	total					50	70	50		170
Chief Executive Directorate										
	Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2010-11			10	10
	total					0	0	10		10
Corporate Director - Environment										
	Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2010-11				0
	total					0	0	0		0
Corporate Director - Community Services										
	Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2004-5	10			10
	total					10	0	0		10
Corporate Director - Children's Services										
	Travel Claims	a) Fraudulent claims b) Inaccurate payments	1	Medium	AFW	2010-11			10	10
	total					0	0	10		10

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Head of Finance										
	Insurance	a) Inappropriate assessment of uninsured losses b) inaccurate claims record for management information	2	High	SR	2002-03	15		15	
	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	2010-11	10	10	10	30
F	Fixed Asset Register (managed audit)	a) Non compliance with accounting standards b) Qualified Accounts	2	Low	KFS	2010-11	10	10	10	30
	Budget Monitoring	a) Inaccurate Information b) poor decision making	2	High	SR	2007-08	20		20	
	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	2010-11	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		15	15	
	VAT	a) Non compliance with Revenues & Customs requirements - financial penalties	2	Medium	OR	2003-04	15		15	
	Total					45	80	75	200	

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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	SR	2008-09				0
Absence Management	a) Council's sickness policy not being adhered to b) Inaccurate information for performance management	2	High	SR	2008-09	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	Medium	SR	2007-08			15	15
Corporate Training	a) failure to develop staff /inform staff of corporate policies and procedures	1	Medium	SR	2003-04				0
Total						10	0	15	25

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Head of Legal and Electoral Services									
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
Legal Services	a) Ineffective budgetary control	2	High	OR	2010-11				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
Contract letting	a) Non-compliance with Contract rules of Procedure b) Non compliance with EU legislation c) Corruption	3	Medium	ACW	2004-05		15	15	30
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	15	45	60

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

Risk Assessment Category

Audit Type

Date last audited

2011-12 Days Est

2012-13 Days Est

2013-14 Days Est

TOTAL Days 2010-2013 Est

Head of Policy and Communication

Area	Description	Complexity	Risk Assessment Category	Audit Type	Date last audited	2011-12 Days Est	2012-13 Days Est	2013-14 Days Est	TOTAL Days 2010-2013 Est
Service Planning/targets and performance management	Service Delivery / intervention / legal obligations / performance indicators / linkages to Timelord	4	Medium	SR	Not audited		25		25
Data Quality	a) Processes for recording/monitoring externally set performance indicators are not robust resulting in accurate data being reported/non-compliance with external requirements	4	High		Not audited				0
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				0
Complaints / Code of Conduct	a) Ineffective polices and processes in place, b) Non compliance with policies/processes	3	Medium	SR	Not audited				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
Scrutiny	a) Ineffective Scrutiny	2	Medium	SR	Not audited				0
Intranet/Internet/Communication/Publications	a) Ineffective processes and procedures, b) Inappropriate information published - version control.	2	Medium	SR	Not audited	15			15
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	2003-04		15		15
total						15	60	15	90

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			Complexity (Using a scale of 1-4, with 1 being the least complex)	Risk Assessment Category	Audit Type	Date last audited	2011-12 Days Est	2012-13 Days Est	2013-14 Days Est	TOTAL Days 2010-2013 Est
Head of Benefits and Exchequer										
F	Payroll / PAYE (managed Audit)	a) Ghost employees set up b) Inaccurate payments made c) Inaccurate deductions made	3	High	KFS	2010-11	15	15	15	45
F	Accounts Payable (managed audit)	a) Inappropriate/fraudulent payments b) budgets exceeded	2	High	KFS	2010-11	15	15	15	45
F	Accounts Receivable (managed audit)	a) Council's cashflow affected b) Income not maximised	2	High	KFS	2010-11	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	2010-11	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	2010-11	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	2010-11	15	15	15	45
Total							90	105	100	295

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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

2011-12 Days Est

2012-13 Days Est

2013-14 Days Est

TOTAL Days 2010-2013 Est

Head of I.T.

		Complexity (Using a scale of 1-4, with 1 being the least complex)	Risk Assessment Category	Audit Type	Date last audited	2011-12 Days Est	2012-13 Days Est	2013-14 Days Est	TOTAL Days 2010-2013 Est
I.T. Strategy	a) Does not meet changing needs of the organisation b) Progress not measured/monitored - objectives not achieved	3	low	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	3	Medium	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	High	SR	2004-05				0
Ensure continuous service (Disaster Recovery for I.T. Service)	a) Contingency plan not in place/not effective - service delivery affected	3	High	SR	2002-03	15			15
Compliance with CoCo	a) Non compliance with Government Connect requirements	4	Low	SR	2010-11				0
Ensure systems security	a) Unauthorised access to data - data could be amended/destroyed/sensitive data made public	3	High	SR	2008-09	20			20
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				0
EDI	a) Inaccurate/inappropriate electronic transactions	3	Low	OR	Not audited				0
Print Unit	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
total						35	45	55	135

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Head of Special Projects

Denefield	a) Poor governance arrangements to c) Delays d) Poor financial control	b) Procurement rules not adhered to	4	High	SR	not audited	0
Brookfields	a) Poor governance arrangements to c) Delays d) Poor financial control	b) Procurement rules not adhered to	4	High	SR	not audited	0
London Rd	a) Poor governance arrangements to c) Delays d) Poor financial control	b) Procurement rules not adhered to	4	High	SR	not audited	0
total							0

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Head of Adult Services									
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				0
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
Day centres (4)	Establishment reviews - key risks - budgetary control/appropriateness of expenditure	1	Low	OR	2006-07				0
Carers grant	a) Budgetary control b) effectiveness of arrangement not monitored	2	Medium	OR	2009-10				0
Direct Payments	a) Non compliance with legislation b) Inaccurate payments c) Inappropriate use of bank account d) Clients needs not met	2	High	OR	2010-11	15		20	35
Residential Homes - Elderly (4)	Establishment review - key risks - budgetary control/appropriateness of expenditure	1	Low	OR	2010-11				0
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	Not audited	15			15
Community Care Service Transformation Programme:- RAISE/Personal Budgets	a) Legislation is not adhered to b) Inappropriate care packages c) Budgets could be overspent	4	High	ADV	2008-09	15			15
Demography (impact of free home care)	a) Poor medium term planning b) budget pressures c) service cuts	3	High	OR	Not audited		20		20
total						60	55	35	150

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Head of Housing and Performance									
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		10		10
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) Service unaware of number/value of contracts	3	Medium	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	2001-02	15			15
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
Housing Strategy	a) Strategy not in accordance with legislation b) Ineffective monitoring of progress - objectives not met	3	Low	OR	Not audited			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	2004-05	15			15
Total						50	55	35	140

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Head of Cultural Services									
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		5		5
Archaeology	a) Non compliance with legislation and government guidelines, b) Ineffective communication between services	2	Low	OR	2003-04	10			10
Tourist Information Centre	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Low	OR	2010-11				0
Libraries Internet use	a) Inappropriate websites accessed - reputational damage/Council could be fined/complaints made from public	3	Low	OR	2005-06				0
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				0
Libraries Income	a) Loss of stock is not reimbursed, resulting in additional expenditure b) Income collection not maximised	3	Medium	OR	2010-11				0
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				0
total						10	5	20	35

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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
Asset management	b) Non compliance with legislation, b) Mis mgt of asset portfolio	2	Medium	SR	2005-06		15		15
Building Maintenance	a) Ineffective maintenance programme, b) Non compliance with legislation (internal, EU tendering policies)	3	High	OR	2008-09			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	2003-04	20			20
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
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				0
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				
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				0
Purchase/Disposal of samples	a) Inappropriate expenditure incurred b) Non compliance with disposal procedures	2	Low	OR	2002-03				0
Service requests for intervention	a) Non compliance with Legislation b) Customer complaints	2	Low	OR	2002-03				0
ISO 9000 (TS)	a) Non compliance with quality standard defined procedures	2	Low	ADV	2009-10				0
total						40	45	40	125

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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	2004-05	20			20
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				0
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	2004-05	20			20
Fleet Management	a) Use of vehicles b) contracts for non fleet transport	3	High	OR	2010-11				0
total						40	30	15	85

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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	2006-07	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 (ISO 9000 Accreditation)	a) Building Control Regulations are not adhered to b) Income is not maximised	2	high	OR	2009-10				0
Transport Strategy	a) Government requirements are not met b) Ineffective monitoring/measurement of targets - objectives not achieved	3	Low	SR	Not Audited				0
Nature Discovery Centre	Establishment review - key risks - income not maximised/expenditure not being effectively managed	1	Low	OR	2005-06			6	6
Grounds Maintenance Con.	a) Contract specification is not met b) Inappropriate/inaccurate payments could be made	2	Low	OR	2010-11				0
total						20	20	6	46

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Head of Education									
Education Psychologist Service	a) Non compliance with legislation, b) Inappropriate/insufficient assessments of need undertaken/produced.	2	Medium	OR	Not audited		10		10
Secondary Schools (10)	Review of key risks - budgetary control, income collection, control of assets, school governance	2		S		22	16	16	54
Primary Schools (68)	Review of key risks - budgetary control, income collection, control of assets, school governance	1		S		125	100	100	325
Nursery Schools (2)	Review key risks: Compliance with legislation, accurate completion of grant claims	1		S		0	0	0	0
Special Schools (2)	Review key risks: Compliance with legislation, budgetary control, control of assets,	1		S		0	0	0	0
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	S	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) Misutilisation of designated funding by secondary schools	2	Low	OR	Not audited			10	10
Special Needs Recoupment	a) Incorrect payments/collections, b) Entitlements not identified/obtained, c) Non compliance with legislation/standards	2	Low	OR	Not audited	15		15	30
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	2004-06			10	10
Nursery Provision - central review	Review key risks: Compliance with legislation, accurate completion of grant claims	1	High	OR	2010-11				0
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	a) Non compliance with legislation, b) Incorrect assessments,	3	Medium	OR	2010-11				0
Home Tuition	a) Non compliance with legislation/standards, b) Service does not meet requirements of users.	2	Low	OR	Not audited		10		10
Resource Units (7)	Review key risks: Compliance with legislation, budgetary control, control of assets,	1	High	OR	Not audited	10			10
Adult Education	a) Non compliance with legislation, b) Non achievement of targets and standards, c) Overspends on budgets	2	Low	OR	Not audited			15	15

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Alternative Curriculum	Review of the Porch, Badgers Hill and Brideway PRU's	1	Low	OR		10			10
Reintegration Service	Review of the Key, The Oaks and Kingfisher PRU's	1	Low	OR				10	10
total						182	151	186	519

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Head of Children's Services									
Castlegate	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	High	OR	2010-11				0
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	2002-03	15			15
Foster Care	a) Non compliance with legislation/standards, b) Unsuitable placements, c) Incorrect payments	3	Medium	OR	2008-09			10	10
Foster Care Recruitment	a) Non compliance with legislation, b) Ineffective training/strategies in place, c) Inappropriate people recruited, d) Insufficient staffing levels	2	Low	OR	Not audited				0
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				0
Carers Grant	a) Budgetary control b) effectiveness of arrangement not monitored	2	Medium	OR	Not Audited		15		15
Payment of Carers	a) Non compliance with legislation, b) Incorrect payments, c) Overspends on budget	2	Medium	OR	2007-08		10		10
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		10		10
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			10	10
York House - Family Resource Team	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	LOW	OR	2004-05	5			5
total						20	70	35	125

Internal Audit Work Programme - 2011-14

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	2011-12 Days Est	2012-13 Days Est	2013-14 Days Est	TOTAL Days 2010-2013 Est
Head of Youth Services and Commissioning									
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
Utilisation of Extended Schools Funding in Schools	a) Misutilisation of designated funding by secondary schools	2	Low	OR	Not audited		10		10
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	2007-08	20			20
Youth Services (6)	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Medium	OR	2010-11				0
Area Teams (2 teams - Youth Services)	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Low	OR					0
Adventure Dolphin & Outdoor Youth Activity	Review of key risks: Budgetary control, control of assets & cash, appropriate expenditure.	1	Low	OR	2008-09				0
Offsite Activities	a) Non compliance with legislation, b) Poor risk assessment c) Inappropriate activities undertaken	1	Medium	OR	2005-06	15			15
						35	10	15	60

Internal Audit Work Programme - 2011-14

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	2011-12 Days Est	2012-13 Days Est	2013-14 Days Est	TOTAL Days 2010-2013 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					10	10	10	30
Governance and Audit Committee updates					6	6	6	18
Annual Governance Statement					5	5	5	15
Audit Follow-ups					100	100	100	300
Audit Advice					20	20	20	60
School advice					20	20	20	60
External Professional Liaison					5	5	5	15
Total					191	191	191	573
Contingencies					100	100	100	300
Total					100	100	100	300
Planned Audit Days total					1,003	1,107	1,053	3,163