

INTERNAL AUDIT RISK REGISTER

Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
				Inherent	Financial	Scope/ Impact	Mgmt/ Ctrl	Adj.	
Fundamental Systems									
<p><u>Collection of Council Tax</u> Raising of bills and collection of Council Tax due to the Authority.</p>	<p>Appraise adequacy of systems for compiling and maintaining local valuation list, assessing liability, billing, collection, enforcement and granting of reliefs. Commence after end of September in review year.</p>	<p>No. chargeable properties = 55,686 Gross Debit 2002/3 (as at 1/4/02) = £56.6m</p>	2002/3	4	6	2	2	1	15 x 1 5 x 2
<p><u>Collection of National Non-Domestic Rates</u> The raising of the debit and collection of NNDR and the receipt of business rate income due to the Authority.</p>	<p>Appraise adequacy of systems for compiling and maintaining local valuation list, assessing liability, billing, collection, enforcement and granting of reliefs. Commence after end of September in review year.</p>	<p>No. chargeable properties = 4,248 Gross Debit 2002/3 = , 54.1m</p>	2002/3	4	6	2	2	1	15 x 1 5 x 2
<p><u>Administration of Housing & Council Tax Benefit</u> Determining claims for HB&CTB and paying according to entitlement.</p>	<p>Appraise adequacy of systems for determination of entitlement to HB & CTB, award, payment, accounting and processing of statutory returns.</p>	<p>Circa. 8,000 in receipt of HB&CTB Est Exp. 2002/3 = 15.5m Net Cost , 895k</p>	2002/3	4	5	2	2	5	18 x 2 6 x 1

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Fundamental Systems									
<p>Accounting and Budgetary Control</p> <p>Maintenance of General Ledger, preparation and input of journal entries, etc, financial monitoring and final accounts processing.</p>	Appraise adequacy of systems for ensuring complete and accurate accounting of all financial transactions, effective budget monitoring and timely production of final accounts.	<p>Circa 14,100 >account= heads in system;</p> <p>Circa 2,700 >budget= heads</p> <p>Est. Gr. Exp = £59m</p> <p>Circ. 2,900 journal transactions p.a.</p>	2002/3	4	6	1	2		13 x 2 4 x 1
<p>Payroll and Staff Expenses</p> <p>Payment of salaries, wages and expenses to employees in accordance with terms and conditions and administration of PAYE and other deductions.</p>	Appraise adequacy of systems for ensuring only bona fide employees are paid according to entitlement and all payments, deductions, etc. are properly discharged and accounted for.	<p>664 monthly paid</p> <p>120 weekly paid</p> <p>2002/3 pay bill approx. , 10m</p>	2002/3	3	5	2	2	3	15 x 2 6 x 1
<p>Sundry Debtors</p> <p>Raising invoices for non-cash income and collection of sundry periodic rent, service charge, etc. debts.</p>	Appraise adequacy of systems for ensuring correct raising and invoices, proper accounting for invoices and cash received in payment thereof and effective recovery of arrears.	<p>Approx. 14k invoices raised p.a.</p> <p>Annual value approx. , 5½m</p>	2002/3	2	5	1	3		11 x 1 4 x 2
<p>Payment of Creditors</p> <p>The ordering, receipt and payment of goods and services to the authority.</p>	Appraise adequacy of systems for ensuring only bona fide creditors and transactions properly accounted for.	<p>Approx. 26.5k invoices paid p.a.</p> <p>Annual val. approx. , 36m</p>	2002/3	3	6	1	2		12 x 1 4 x 2

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Fundamental Systems									
<p>Cash Income</p> <p>Cash collection activities via main cash offices and outlying establishments.</p>	Appraise adequacy of systems for receipt, recording, banking and accounting for cash. Focus mainly on central cash offices, but includes referencing to establishment audits as required for managed audit.	<p>Collected 2002/3 -</p> <p>Cash £13½m</p> <p>Cheques £27½m</p>	2002/3	2	6	2	3		13 x 2 4 x 1
<p>Treasury Management</p> <p>The management of the Council=s cash flow, debt management and investment activity.</p>	Appraise adequacy of systems for cash flow monitoring, lending, borrowing, and debt management.	<p>As at 31 March 2000:</p> <p>Debt - £14½m</p> <p>Investments - , 22.4m</p> <p>Temp loans T/O = £153m</p>	2002/3	2	6	3	2		13 x 1 4 x 2
<p>Rent Accounting System</p> <p>The setting, collection and review of rents for all HRA properties.</p>	Appraise adequacy of systems for rent setting, collection and accounting of rents due, and control of arrears.	<p>Approx. 6,000 properties and 2,300 garages.</p> <p>, 14.8m rent income (Est. 2002/3)</p>	2002/3	4	5	2	2		13 x 2 4 x 1

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Corporate Functions									
<p><u>Service Planning</u> Formulation and implementation of strategies for social, economic and environmental issues in partnership with other appropriate agencies.</p>	Evaluate and report on effectiveness of corporate framework for formulating and implementing strategies to achieve key social, economic and environmental objectives per Community Plan.	None applicable	-	4	-	4	2		10 x 1
<p><u>Corporate Governance</u> Development and operation of structures, procedures and monitoring to ensure proper conduct of Council business in accordance with CIPFA/SOLACE Corporate Governance Framework.</p>	Evaluate and report on effectiveness of overarching structures, procedures and monitoring arrangements with reference to CIPFA/SOLACE Guidelines.		-	4	-	4	2		10 x 1 5 x 1
<p><u>Performance Management</u> Implementation of Performance Management Framework – defining corporate priorities and setting objectives, targets, indicators and reporting processes.</p>	Evaluate and report on effectiveness of corporate framework for managing performance through various internal strategies, targets, action plans and feedback.		-	4	-	4	2		10 x 1
<p><u>Equal Opportunities</u> Procedures and monitoring structures for ensuring equal opportunities in employment and provision of all Council Services.</p>	Evaluate and report on the adequacy of systems for ensuring statutory compliance, adherence to policies and achieving key performance objectives.		-	4	-	4	2		10 x 1

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<i>Policy and Performance</i>									
<p><u>Economic Development/ Regeneration</u></p> <p>Processes in furtherance of economic development and related strategies. Includes Town Centre Management. Regeneration has been established with partners from both the public and private sectors to revitalise the economic, social, health, environmental and community well being of Leamington Old Town.</p>	<p>Review of processes to ensure:-</p> <ul style="list-style-type: none"> - effective performance monitoring and reporting; - sound co-ordination of partnership functions; - optimum advantage of external funding take; - affairs of S.Warks Tourism in order. 	<p>Est. Exp. 2002/3:</p> <p>Eco. Dev. £93k TCM £293k Eco Rgnrtn. £641k SRB 5 £176k Regeneration <u>£242k</u> <u>£1.4 m</u></p>	<p>1992/3</p> <p>TIC -1995/6</p>	2	4	3	3		12 x 1

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Personnel									
<p>Personnel Management</p> <p>The Authority's staffing structure and main personnel policies.</p>	<p>Appraisal of overall personnel management organisation, structures and processes to ensure statutory compliance, economic/efficient/effective staffing structures and appropriateness of personnel policies. Includes corporate IIP processes.</p> <p>To include application controls review of computerised Personnel system.</p>	<p>Est. Exp for Corporate Personnel Services 2002/3 - £217k (excl. recruitment expenses and corporate training)</p>	-	3	3	2	3		11 x 1
<p>Recruitment and Selection, Terms & Conditions</p> <p>The recruitment and selection of staff and application of Conditions of Service.</p>	<p>Appraisal of systems to ensure compliance with statutory requirements and performance issues in setting/reviewing conditions of service, effective recruitment processes operated and appropriate action on termination of service.</p>	<p>2001/2 data:</p> <p>19% of workforce newly recruited during year.</p> <p>Average recruitment cost per post filled = £2.2k</p>	-	2	2	1	2		7 x 1
<p>Corporate Training</p> <p>Training of staff organised in accordance with Council-wide needs, IIP management system, relevant policies, etc.</p>	<p>Appraisal of Council-wide processes for assessing and funding training needs and measuring the effectiveness of training to meet performance objectives and IIP requirements.</p>	<p>Act. Exp. 2001/2:</p> <p>Corp. Training - £28k</p> <p>Post Entry Trng - £15k</p> <p>Other Training - £159k</p>	-	1	2	1	2		6 x 1
<p>Personnel Absence Monitoring</p> <p>The recording, monitoring and reporting of staff absence due to sickness.</p>	<p>A review of the systems in place within each unit to record, monitor, report and review sickness absence and the arrangements in place for interviews, counselling and action where appropriate.</p>	<p>2001/3:</p> <p>5337 total days lost through sickness.</p>	2001/2	2	2	2	3		9 x 1
<p>Car Loans and Leasing</p> <p>The administration of the car loans and car leasing schemes.</p>	<p>Review of the procedures, agreements and records.</p>	<p>Prncpl. o/s 1/4/03=, 148k</p> <p>Lease costs 01/02=£40k</p>	2002/3	2	2	1	3		8 x 1

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Members' Services									
<u>Committee Services</u> Servicing the decision making process of the Council, Executives and Committees and ensuring compliance with relevant legislation.	Review of administration of Committee servicing function to ensure <ul style="list-style-type: none"> • compliance with statutory requirements and approved Constitution; • effective organisation of business, communication, implementation and report-back; • economic, efficient and effective deployment of resources. 	2002/3 Estimated Expenditure - £304,100	-	3	3	1	3		10 x 2
<u>Electoral Registration</u> Compilation and publication of Electoral Register in accordance with Representation of the People Act 1983.	Review of registration administration to ensure compliance with statutory requirements, completeness and accuracy of the Register and integrity of financial transactions	93,328 persons on roll 1.5 staff, 70 canvassers 2002/3 Est. Exp. , 127k Est. Income - £3k	2000/1	4	2	1	2		9 x 2
<u>Local Elections</u> Running of local elections including fees to Officers engaged in election duties, hire of facilities, etc.	A regularity audit of claims, payments and recharges.	Estimated Exp. , 200k in an election year.	1995/6	4	2	1	2	1	9 x 1

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Members' Services									
<u>Members=/Chairman=s Allowances</u> Administration of scheme of allowances payable to Members and Chairman in accordance with LG Act 1972 and subsequent Acts/Regulations	Regularity audit to ensure all allowance payments bona fide at correct rates under the approved scheme.	2002/3: 45 Member Seats. Est. Exp.00/1= £212k Chair and Vice Chair -, 15k	2002/3	2	3	2	2		9 x 1
<u>Office Services</u> Management of Council's main offices, including acquisition of utility and other services.	Evaluate management processes for provision and maintenance of office accommodation to requisite standards including acquisition of services/utilities and recharges. Excludes office cleaning whicg is covered by separate audit.	2002/3 Est. Exp - £1.6m	-	3	4	3	3		13 x 1
<u>Office Cleaning Contract</u> Planning and provision of office cleaning services.	Review of processes for identifying requirements, setting standards and contract management.	Value of contract £62k	1998/9	2	1	1	3		7 x 2

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Customer Services									
<p>Telephones/Voice Communication Management</p> <p>Systems for internal and external communication by way of a central switchboard with extensions, dedicated lines, mobile telephones, facsimile machines, two-way radios, etc.</p>	<p>Appraisal of processes for:</p> <ul style="list-style-type: none"> ensuring continuing operability and security of telephone systems safeguarding and accounting for mobile devices; development of communication facilities to meet relevant strategic plans. 	<p>2001/2 costs:</p> <p>Switchboard = £394k Rentals = £98k Calls = £48k</p>	-	3	3	2	3	-	11 x 2
<p>Customer Access Facilities</p> <p>Development and operation of customer access facilities in accordance with IEG agenda – i.e. Reception, One-Stop-Shops, Contact Centre, Web Site.</p>	<p>Evaluate planning and monitoring processes for developing customer facilities, operational resource management and dissemination of information.</p> <p>Includes application controls review of CRM system and key interfaces.</p>	<p>2002/3 Estimates:</p> <p>Invest to Save/Open Door = £702k Kenilworth Connection = £166k Central Switchboard/ Reception = £302k</p>	-	3	5	2	2	-	12 x 2
<p>Assisted Travel Scheme</p> <p>Issue of concessionary passes and travel tokens under District and County schemes for eligible residents (e.g. senior citizens, and blind and disabled persons)</p>	<p>Appraise adequacy of systems for assessing eligibility under the Scheme, issuing passes/tokens, calculation/payment of subsidies to approved travel operators and controlling stocks of tokens.</p>	<p>2002/3:</p> <p>Approx:- 7000 pass holders 1300 NTT Holders Est. Exp = £579k</p>	2001/2	3	3	3	4		12 x 2

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ICT Services									
<p>Corporate IT Issues Corporate processes to address legislative, strategic, policy and procedural issues in respect of information management.</p>	<p>Appraisal of corporate arrangements to address legislative, strategic, policy and procedural issues. Each review to focus on specific issue from the following areas:-</p> <ul style="list-style-type: none"> • ICT Strategy/IEG Statement; • Data Protection/Freedom of Information Acts; • information security management; • project management. 	None applicable	ISM 2001/2	4	-	4	2		10 x 3
			DPA 2002/3						
<p>ICT Planning and Organisation Planning and organising deployment of information and related technologies to meet business needs of the Authority.</p>	<p>Application of CobiT Audit Guidelines to assess processes for:</p> <ul style="list-style-type: none"> • defining strategic IT plan • defining information architecture • determining technological direction • defining organisation and relationships • managing IT investment • communicating aims and direction • managing human resources • compliance with external requirements • risk assessment • project management • managing quality. 		-	4	4	4	3		15 x 1 5 x 2

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ICT Services									
<p><u>ICT Acquisition and Implementation</u></p> <p>Identification, acquisition and implementation automated solutions, maintenance and development of technology infrastructure.</p>	<p>Application of CobiT Audit Guidelines to assess processes for:</p> <ul style="list-style-type: none"> identifying automated solutions acquiring and maintaining application software acquiring and maintaining technology infrastructure developing and maintain procedures installing and accrediting systems change management. 	<p>2001/2: Rev. Exp on IT equipment = £393k</p> <p>2002/3: Est. Cap. Exp on IT = £495k</p>	-	3	3	4	2	-2	10 x 1 5 x 2
<p><u>ICT Delivery and Support</u></p> <p>Management of IT resources to ensure continuous provision of service to requisite standards.</p>	<p>Application of CobiT Audit Guidelines to assess processes for:</p> <ul style="list-style-type: none"> defining and managing service levels managing third party services managing performance and capacity ensuring continuous service ensuring system security identifying and allocating costs educating and training users assisting and advising service 'customers' managing configuration managing problems and incidents managing facilities, operations and data. 	None applicable	-	4	4	4	3		15 x 1 5 x 2

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ICT Services									
ICT Monitoring Ongoing monitoring of ICT service to ensure adequate internal control and assess performance.	Application of CobiT Audit Guidelines to assess processes for: <ul style="list-style-type: none"> • monitoring performance • ensuring adequacy of control • obtaining independent assurance. 	None applicable	-	1	-	2	1		4 x 2
Printing and Reprographics The provision of printing and photocopying facilities for the Authority.	Review of Print Unit business processes (planning, resourcing, operation, performance/financial monitoring and recharging).	2002/3 Est Exp. , 175k Est Income - £200k	1998/9	3	2	1	2		8 x 1 4 x 2

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Finance									
<p>General Fund Capital Programme</p> <p>Executive approved a General Fund Capital Programme for 2000-2005 (22/1/01 Item 3). This covers all non-HIP capital schemes.</p>	<p>Evaluate:-</p> <ul style="list-style-type: none"> - corporate processes for formulation, approval, monitoring and review of capital programme to ensure consistency with relevant policies/strategies and compliance with Codes of Purchasing/Financial Practice; - adequacy of project control in implementing capital schemes within the Programme; - tendering and contracting procedures with reference to CIPFA Systems Based Control guidelines; <p>Test check selected schemes in accordance with Contract Final Accounts Audit Programme.</p>	<p>Proposed Expenditure 2002/3 = , 5.2m</p>	None recent	2	5	3	2	12 x 1 5 x 2	
<p>Benefit Fraud Investigation</p> <p>Monitor HB & CTB assessments for potential fraud, investigate and report on suspect cases and provide relevant outturn information for fraud incentive elements of Housing Subsidy claim.</p>	<p>Appraise adequacy of systems to secure efficient and effective HB & CTB anti-fraud function.</p>	<p>1.5 FTE staff</p> <p>Cases investigated 2002/3 = 390 (Est.)</p>	None	3	2	1	3	9 x 2	

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Finance									
Grants & Subsidies Administration and co-ordination of grant and subsidy claims.	Review of procedures ensuring that all grants and subsidies claimable are claimed for, claims are submitted promptly and payments chased up where necessary.	2002/3 DWP Benefit Subsidy , 15.5m	2002/3	3	6	1	2		12 x 2
Mortgages Section 435 of the Housing Act 1985 empowered Local Authorities to make Housing advances.	Appraise adequacy of systems for administration and collection of mortgage loans, insurance of mortgaged properties and arrears control.	1/4/2002: 58 mortgages O/S - bal. prcpl , 345k Interest 2001/2 = , 36k	1997/8	2	3	1	2		8 x 1
Value Added Tax An indirect tax collected by organisations on behalf of H.M. Customs & Excise.	Appraise adequacy of systems in place to administer VAT and ensure correct treatment on all relevant transactions across the Council.	2001/2 Input Tax = , 3.7m Output Tax = , 1m	1997/8	3	5	1	3		12 x 2
Banking Arrangements Management of the Council's bank accounts, on-line transacting (through Hexagon facility) and daily transaction clearing.	Assess arrangements to secure economy, efficiency and effectiveness of the banking services to the Council, prompt and correct posting of transactions and secure and reliable on-line transacting. Will include review of application controls on Hexagon and BANKREC systems.	Estimated Charges – 2002/3 , 36.7k Est. Turnover £280m p.a	2001/2	2	6	1	1		10 x 1

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Finance									
<p><u>Grants to Voluntary Organisations</u></p> <p>Grants to local voluntary, charitable and cultural bodies eligible for financial assistance.</p>	<p>Regularity audit to ensure that applications are received, processed, approved and paid correctly.</p>	<p>Approx. 40 bodies receive direct grants. Total 2002/3 , 139k</p>	1993/4	2	3	1	2		8 x 1
<p><u>Contributions to Parish Councils</u></p> <p>Contributions to provision of facilities e.g. recreation grounds, bus shelters, play leadership schemes. The , for , scheme rural areas.</p> <p>Financial support for towns and parishes pursuing economic/ community development projects.</p>	<p>Regularity audit of expenditure.</p>	<p>Estimated Expenditure 2002/3 = £68k</p>	-	1	1	1	3		6 x 1
<p><u>Insurances & Risk Management</u></p> <p>Processes for co-ordinating corporate risk management and effecting insurance cover for residual risks identified as appropriate for transfer from those processes.</p>	<p>Assess soundness of:</p> <ul style="list-style-type: none"> • risk management processes in determining insurance needs; • arrangements to secure economic, efficient and effective acquisition of insurance cover; • monitoring and review of internal insurance fund. 	<p>1.5 FTE staff Est. premium costs 2002/3 = , 324k Internal provision/reserve , 980k</p>	Imprest A/C 2001/2	3	3	4	2		12 x 1

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<i>Housing Strategy</i>									
<u>Homelessness and Housing Advice</u> Duties under Housing Acts to assist, advise and, in certain circumstances, accommodate, people who are homeless or threatened with homelessness.	Appraisal of systems to ensure compliance with statutory/regulatory/policy requirements, achievement of relevant performance objectives and integrity of financial transactions.	Accepted as homeless 2001/2 - Accommodated - 98 2002/3: Est Exp. = , 229k Est. Income = £55k	2002/3	5	3	4	2		14 x 2
<u>HIP - Housing Associations</u> Administration of Social Housing Grant	Appraisal of systems to ensure economic, efficient and effective acquisition and deployment of LASHG funding.	HIP allocations to RSLs 2000/3 = £937k	2002/3	2	5	1	2		10 x 1

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<i>Housing Landlord</i>									
<u>HIP - Capital Schemes</u> Formulation and implementation of HIP capital programme, letting and administration of contracts for improvements, renewals, etc. Includes maintenance of approved list and tendering.	Systems based review of processes for preparation and implementation of programme, project/contract management on individual schemes.	Housing Investment Programme 2002/3 £7.1m	2001/2	2	5	3	2		12 x 2
<u>Estate Management</u> Site based services provided by Flats Superintendents and Caretakers - tenant liaison, cleaning, health and safety, maintenance, security.	Review of the management of the function and an assessment of the efficiency and effectiveness of the service.	8 sites	1999/0	2	2	2	3		9 x 1
<u>Lettings and Void Control</u> Maintenance of housing waiting list (Common Housing Register for Council and various Housing Associations), allocation of vacant Council properties, nomination to HA properties.	Appraisal of systems to ensure adherence to statutory/policy/partnership provisions, effective tenant processing, minimisation of void periods, achievement of performance objectives and integrity of financial transactions.	Circa 2000 on CRS Circa 364 new lettings p.a. Circa 680 tenancy movements 2001/2	2002/3	2	2	3	2		9 x 1
<u>Council House Repairs</u> Responsive repairs to Council dwellings (including void repairs and disbursements under Decorating Allowance Scheme).	Appraisal of systems for ensuring effective responsive repairs service to tenants that meets statutory requirements.	2002/3: Est. Exp. - , 1.7m Circ. 16k job orders pa	2001/2	3	5	3	2		13 x 2

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<i>Housing Landlord</i>									
<u>Council House Sales</u> Part V of the Housing Act 1985 gives tenants the legal right to buy the freehold interest in their house (leasehold for flats).	Appraisal of arrangements to ensure compliance with legislation, efficient and effective processing of applications and adherence to conditions.	100 sales est. 2002/3 Estimated capital receipts 2002/3 £5m	1998/9	2	2	2	2		8 x 1
<u>Incentive Schemes</u> Grants to tenants to help obtain alternative accommodation in the private sector or encourage tenants to move to smaller accommodation.	Appraisal of procedures to assess eligibility and ensure all payments are bona fide and correct	Grants available 2002/3 , 70k	1994/5	2	2	2	2		8 x 1
<u>Service Charges</u> The calculation, billing and collection of charges for communal services provided to occupants or leaseholders of former Council flats.	Appraisal of systems in place to ensure full accounting of relevant costs, appropriate apportionment and prompt collection of charges.	400 flats sold 2002/3 Est Income £94k	1996/7	3	2	2	3		10 x 2
<u>Sheltered/Very Sheltered Accommodation</u> Housing services provided for the elderly.	Overview of sheltered/very sheltered accommodation to ensure sound estate management, requisite standard of welfare consistent with strategies/aims. Probity audit on non-rent income and non-Council funds administered for the benefit of residents.	266 Sheltered Units 182 Very Sh. Units 856 Desig Elderly dwlngs 4000 households in CCAS (incl. above)	1998/9	2	5	3	3		13 x 2
<u>Housing Maintenance Programme</u> Management of programme of work to Council=s housing stock to maintain condition to proper standard.	Appraise soundness of systems for planning, funding and commissioning work on housing properties to maintain stock condition to requisite standards.	2002/3: Est. Exp. £1.1m	2001/2	2	5	3	2		12 x 2

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Leisure									
<p>Royal Spa Centre Management of multi-purpose entertainment and leisure complex.</p>	Assess adequacy of control over on-site operational and financial activities (including where applicable ordering, payments, cash handling, stocks, calculation of salary additions/wages/allowances, income generation, and security of facilities).	<p>2002/3: Est.Exp = £1.3m Est.Income = £626k 14 permanent staff employed + numerous casuals.</p>	2001/2	3	5	4	2		14 x 1
<p>Royal Pump Rooms Management and development of historic building and leisure, entertainment and cultural facilities provided therein. Includes Museum and Art Gallery. Building also includes The County Library, The Tourist Information Centre and a cafeteria.</p>	Assess adequacy of control over on-site operational and financial activities (including where applicable ordering, payments, cash handling, stocks, calculation of salary additions/wages/allowances, income generation, and security of facilities).	<p>2002/3: Est Exp. = £1.2m Est. Income = £190k 5 FT and 2 PT staff.</p>	2001/2	3	4	3	4		14 x 3
<p>Town Hall Lettings Letting of facilities in Leamington Town Hall for functions. Plus Rent Income (Caretakers house)</p>	Review of systems for ensuring compliance with statutory requirements, prompt collection and proper accounting of income due and safeguarding of facilities against loss/damage.	<p>2002/3: Est. Exp. = £88k Lettings Inc. = £19k Rent Inc. = £6k</p>	1998/9	2	1	2	3		8 x 2
<p>Miscellaneous Outdoor Recreation Facilities Outdoor facilities provided at the 3 main centres within the District.</p>	Review of collection procedures and testing to ensure income properly accounted for.	<p>Circ. £180k fee income pa</p>	2001/2	2	1	2	3		8 x 3

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Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
				Inherent	Financial	Scope/ Impact	Mgmt/ Ctrl	Adj.	
Leisure									
<p>Cemeteries and Crematorium</p> <p>The administration of burials and cremations.</p>	<p>Assess adequacy of control over on-site operational and financial activities (including where applicable ordering, payments, cash handling, stocks, calculation of salary additions/wages/allowances, income generation, and security of facilities).</p> <p>Appraise procedures for maintenance of statutory registers.</p>	<p>1 Crematorium 4 Cemeteries 220 burials p.a 1800 cremtns p.a 02/03 Est. Exp. £655k Est. Inc. £623k</p>	2001/2	3	4	3	4		14 x 3
<p>Markets and Mops</p> <p>Licensing of 3 open-air markets and annual Warwick Mop Fair.</p>	<p>Regularity audit to ensure:-</p> <ul style="list-style-type: none"> - correct determination, full collection and proper accounting of income due to the Council. - compliance with Codes of Financial/Purchasing Practice; <p>Review of resource management for cost control, adequacy of site maintenance, etc.</p>	<p>No. stalls (per last audit) - 185 2002/3 Estimates: Operating cost - , 48k Fees/rents rcvbl. £100k</p>	1996/7	2	2	2	3		9 x 1
<p>Golf Course</p> <p>Council owned and managed 18 hole golf course and 9 hole pitch and putt course in Newbold Comyn Park.</p>	<p>Assess adequacy of control over on-site operational and financial activities (including where applicable ordering, payments, cash handling, stocks, calculation of salary additions/wages/allowances, income generation, and security of facilities).</p>	<p>2002/3: Est. Exp = £245k Est. Income = £274k</p>	2002/3	2	3	4	3		12 x 1
<p>Grounds Maintenance</p> <p>The planning and provision of maintenance to parks, open spaces, etc. in the District.</p>	<p>Appraisal of processes for determining grounds maintenance requirements, scheduling, setting standards and contract management.</p>	<p>2002/03 Est. Exp. = £654k</p>	2002/3	3	5	4	4		12 x 3

INTERNAL AUDIT RISK REGISTER

Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
				Inherent	Financial	Scope/ Impact	Mgmt/ Ctrl	Adj.	
Leisure									
<p>Open Spaces</p> <p>The provision, maintenance and management of parks, open spaces and nature reserves throughout the Council=s areas for leisure and recreational purposes.</p>	Assess effectiveness of management processes in delivering relevant community, strategic and operational objectives in respect of open spaces.	2002/3: Est. Exp - £2m Est. Income - £0.6m	2002/3	2	5	2	1		10 x 1
<p>Indoor Leisure Facilities</p> <p>Running of Sydenham Sports, Lillington Recreation and Westbury Centres</p>	Assess adequacy of control over on-site operational and financial activities (including where applicable ordering, payments, cash handling, stocks, calculation of salary additions/wages/allowances, income generation, and security of facilities).	2002/3: Est. Exp. = £1.8m Est. Inc. = £74k	1997/8	2	2	2	3		9 x 2
<p>Arts & Heritage Development</p> <p>Development of Arts and Cultural strategies and local partnerships, establishment of Cultural Quarter, management of K/W Abbey interpretation scheme and award of grants.</p>	Assess adequacy of management processes for delivering strategic objectives including , assessment and award of grants, project framework for K/W Abbey and Cultural Quarter and financial/performance monitoring.	None applicable	-	1	1	1	3		6 x 1
<p>Sports Development</p> <p>The encouragement of participation in sport particularly at a youth level and making sport available to the disabled and disadvantaged groups.</p>	Review of general expenditure in the area and the contribution to the funding by the Sports Council. Assess the effectiveness or success of the initiative.	Est. Exp 2002/3: SDO - SRB = £84k YDO - SRB = £65k	1998/9	2	2	3	3		10 x 1

INTERNAL AUDIT RISK REGISTER

Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
				Inherent	Financial	Scope/ Impact	Mgmt/ Ctrl	Adj.	
Leisure									
Catering on Licence The provision of on site catering and vending machines in parks, leisure centres and sports centres.	Review the terms of the leases/licences and collection arrangements.	2002/3: Est. Income - , 43k	2001/2	1	2	1	2		6 x 1
Newbold Comyn Leisure Centre Management of leisure centre facilities in accordance with Sport & Leisure Contract	Assess adequacy of control over on-site operational and financial activities (including where applicable ordering, payments, cash handling, stocks, calculation of salary additions/wages/allowances, income generation, and security of facilities).	2002/3: Est. Exp. - , 413k Est. Income - , 555k	2001/2	3	4	4	3		14 x 2
St Nicholas Park Leisure Centre Management of leisure centre facilities in accordance with Sport & Leisure Contract	Assess adequacy of control over on-site operational and financial activities (including where applicable ordering, payments, cash handling, stocks, calculation of salary additions/wages/allowances, income generation, and security of facilities).	2002/3: Est. Exp. - , 296k Est. Income , 367k	2002/3	3	3	4	2		12 x 2
Castle Farm Recreation Centre & Abbey Fields Swimming Pool Management of centre facilities in accordance with Sport & Leisure Contract	Assess adequacy of control over on-site operational and financial activities (including where applicable ordering, payments, cash handling, stocks, calculation of salary additions/wages/allowances, income generation, and security of facilities).	2002/3: Est. Exp - £307k Est. Income - , 280k	2002/3	2	3	4	2		11 x 1

INTERNAL AUDIT RISK REGISTER

Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
				Inherent	Financial	Scope/ Impact	Mgmt/ Ctrl	Adj.	
Leisure									
<p>Car Parking</p> <p>Management of public car parking facilities, mainly car parks levying charges via Pay and Display machines and enforcement through inspection and excess charges.</p> <p>Proposals in hand for decriminalisation of on-street parking with implications for District role and resourcing arrangements.</p> <p>Includes CCTV provision for car park security and town centre management.</p>	<p>Appraisal of systems to secure economic, efficient and effective recovery of car parking fee income, regulatory enforcement, achievement of performance objectives and safeguarding of facilities against undue loss/damage.</p> <p>Review progress towards decriminalisation of on-street parking and advise on controls as appropriate.</p>	<p>Circ. 2800 chargeable off-street car parking.</p> <p>2002/3: Est. Income - , 167m Est. Exp. - £1.4m</p>	2002/3	3	5	3	3		14 x 2
<p>Public Conveniences</p> <p>The provision, maintenance, cleaning and securing of public conveniences throughout the District.</p>	<p>Review of expenditure with emphasis on the letting and monitoring of the cleaning contract.</p>	<p>20 Public Conveniences.</p> <p>Estimated Expenditure 2002/3 = £214k</p>	1991/2	2	2	3	3		10 x 1

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Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
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Property									
Corporate Property and Portfolio Management Management of Council=s non-Housing property portfolio in association with Asset Management Plan (including acquisitions, disposals, leases, rent collection).	Appraisal of systems for effective management of the portfolio including maintenance of proper records, asset utilisation, income collection and progressing relevant provisions of Asset Management Plan.	180 Anon operational assets@ 2002/3: Est. Exp. , 1.2m Est. Income , ¾m	1999/00	3	5	2	3		13 x 2
Corporate Properties Repair and Maintenance The repair and maintenance, both planned and responsive, of all corp. property (not housing stock).	Review of the processes for condition assessment, planning, ordering and contract administration.	2002/3 Est. Expenditure - £1m	2002/3	3	5	4	3		15 x 2
Lift Maintenance The maintenance and repair of lifts in all Council owned properties.	Review of processes for planning and executing, responsive repairs	Estimate for Council Flats 2002/3 - , 60k	1995/6	2	1	2	2		7 x 1
Energy Management Monitoring of energy usage in Council buildings/housing stock and promotion/ implementation of efficiency schemes.	Review of arrangements to ensure effective usage monitoring/reporting, deployment of resources and achievement of performance objectives.	EM Reserve 2002 - , 80k Works 2002/3 - £Zero Contributions 2002/3 , 20k Balance 31.3.02 , 80k	2001/2	3	3	1	2		10 x 1
Plant Maintenance The maintenance and repair of major heating & ventilation plant at leisure centres.	Review of procedures to ensure that contracts are let properly and that responsive repairs are monitored and controlled.	2002/3: Est. Exp. = , 270	2002/3	2	3	2	3		10 x 1

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Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
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Planning and Engineering									
Development Control Planning application and enforcement functions under Town & Country Planning Act 1990	Appraisal of systems to ensure compliance with statutory requirements and internal policies/ regulations, due professional integrity, economic/efficient/effective use of resources, integrity of financial transactions and achievement of performance objectives.	2002/3: 21.5 FTE staff Est. Exp. - , 1.1m Est. Income - £0.68m Applications decided 2001/2 = 1,497	2001/2	4	4	3	2	1	14 x 2
Building Control Exercising powers and duties under Building Act 1984 and related Regulations to ensure fitness of buildings within District. Based mainly on scrutiny of plans for new buildings/alterations and site inspections	Appraisal of systems to ensure compliance with statutory requirements and internal policies/ regulations, due professional integrity, economic/efficient/effective use of resources, integrity of financial transactions and achievement of performance objectives.	2002/3: 12.5 staff. Est. Exp. - £0.57m Est. Income - , 0.46m Applications processed 2001/2 = 1,382	2002/3	4	4	3	1		12 x 2
Policy, Projects & Conservation Development Preparation of Local Plan and implementation work. - Providing advice on Listed Buildings and Conservation Matters and administering Conservation Grants	Appraisal of systems for the development and implementation of local plans, funding and awarding of grants, and consultation role on Listed Building and conservation matters. Control objectives to include compliance with statutory requirements, economic/efficient/effective deployment of resources, and achievement of performance objectives.	2002/3: 9 staff Est. Rev. Exp. - £0.51m Grants available - , 135k	1997/8	3	3	2	2		10 x 1

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Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
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Planning and Engineering									
<u>Highways and Drainage Functions</u> Highways and land drainage functions, including provision and maintenance of street furniture, environmental improvement schemes and flood alleviation.	Assess adequacy of systems to ensure compliance with statutory requirements, economic/efficient/ effective deployment of resources and achieving performance objectives. Selected contract Final Account audits under standard programme.	Budgeted Revenue Expenditure 2002/3: Highways - £358k Sewerage - £51k Flood Defence - £185k	2002/3	3	2	3	3		11 x 2

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Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
				Inherent	Financial	Scope/ Impact	Mgmt/ Ctrl	Adj.	
Environmental Health									
<p><u>Eco-Management and Audit Scheme (EMAS)</u></p> <p>A management system allowing the Council to target and monitor continuous improvements in its environmental performance.</p>	Provide internal audit of EMS in accordance with EMAS/ISO14000 standards.	40 'significant effects' managed under EMS	2001/2	3	2	3	3		11 x 2
<p><u>Refuse Collection</u></p> <p>Planning and provision of domestic refuse collection through external contracting.</p>	Appraisal of planning and contract administration to ensure economic/efficient/effective deployment of resources and achievement of performance objectives.	2002/3: Est. Exp. - , 1.3m Est. Income - £13k	2002/3	3	5	3	2		13 x 1
<p><u>Recycling Services</u></p> <p>Planning and provision of facilities for recycling waste.</p>	Appraisal of planning and contract administration to ensure economic/efficient/effective deployment of resources and achievement of performance objectives.	2002/3: Est. Exp. - £260k Est. Income - £70k	2002/3	2	2	2	3		9 x 1
<p><u>Street Cleansing</u></p> <p>Planning and provision of street cleaning service through external contracting.</p>	Appraisal of planning and contract administration to ensure economic/efficient/effective deployment of resources and achievement of performance objectives.	Estimated Expenditure 2002/3 - £677k	1996/7	2	4	2	2		10 x 1

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Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
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Environmental Health									
<p>Food Safety</p> <p>Enforcement of provisions of Food Safety Act 1990 and subsidiary regulations. Includes registration and scheduled visits to food preparation premises, selective food product testing and responsive functions re food related complaints, health scares, etc.</p>	<p>Appraisal of systems to ensure effective identification/inspection of applicable premises and response to incidents, economic/efficient/effective deployment of resources and achievement of performance objectives.</p>	<p>1490 registered premises</p> <p>8.5 FTE staff</p> <p>2002/3: Est. Exp. £330k</p>	2002/3	4	3	4	1		12 x 2
<p>Health and Safety</p> <p>Statutory inspection and enforcement functions including registration and scheduled visits to premises, investigation of accidents, advice on public health and licensing issues.</p> <p>Also procedures and practices to ensure safe environment for employees and visitors.</p>	<p>Appraisal of systems to ensure effective identification/inspection of applicable premises and response to incidents, economic/efficient/effective deployment of resources and achievement of performance objectives.</p>	<p>2838 premises</p> <p>8 FT & 2 contractor's staff.</p> <p>2002/3: Est. Exp - £435</p>	2001/2	3	3	3	2	3	14 x 1
<p>Pollution</p> <p>All matters relating to pollution of the air, soil and water (including industrial, commercial and domestic noise pollution).</p> <p>Serving of statutory notices.</p>	<p>Appraisal of systems to ensure effective discharge of inspection/monitoring/responsive functions, economic/efficient/effective deployment of resources and achievement of performance objectives.</p>	<p>6 FT, 2 PT staff.</p> <p>2002/3: Est.Exp - £333k</p>	2002/3	3	3	4	2		12 x 2

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Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
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Environmental Health									
<p>Sundry Housing Functions</p> <p>Functions relating to private sector housing matters - HIMO=s, nuisances, drainage, pest control and dog warden services.</p>	Appraisal of systems to ensure effective discharge of inspection/monitoring/responsive functions, economic/efficient/effective deployment of resources and achievement of performance objectives.	7 F/T, 1 P/T staff. 2002/3: Est. Exp - £404k	1998/99	3	3	3	3		12 x 1
<p>Renovation Grants</p> <p>Grants awarded for the improvement of properties.</p> <p>The following types of assistance are available:-</p> <ul style="list-style-type: none"> • House renovation grants, • Common parts grant, • H.M.O. grant, • Disabled facilities grant, • Home repair assistance. 	Review of systems to ensure that all awards are bona fide and within available budget, and that the conditions of award are met.	Budgeted Expenditure 2002/3: , 652k (revenue) Grant funding , 570k	1998/9	2	4	3	3		12 x 1
<p>Licences</p> <p>Issue of licences for taxi operators/drivers, entertainment establishments, street trading, animal boarding establishments, dog breeding, pet shops, game dealers.</p>	<p>Review of procedures for issuing licences and accounting for income.</p> <p>N.B. Environmental Health inspect, on behalf of Members= Services, Theatres, Cinemas, riding establishments, dangerous wild animals establishments, and acupuncture, ear piercing establishments etc.</p>	2002/3: Est. Exp. - £124k Est Income - £85k	2001/2	3	2	3	3		11 x 2

INTERNAL AUDIT RISK REGISTER

Title & Description of Activity	Scope and Purpose of Audit	Statistical Data	Year Last Audited	Risk Assessment					Allocation x Frequency
				Inherent	Financial	Scope/ Impact	Mgmt/ Ctrl	Adj.	
Legal Services									
<p>Local Land Charges</p> <p>Registration and searches function of District under Local Charges Act 1975</p>	<p>Review of systems to ensure compliance with statutory requirements, integrity of register and supporting information complete, integrity of financial transactions, economic/efficient/effective deployment of resources and achievement of performance objectives.</p>	<p>3½ FTE 5,040 searches 2001/2 2002/3: Est. Exp. - , 183k Est. Income - , 509k</p>	1996/7	3	3	1	2		9 x 1
<p>Legal Services Functions</p> <p>Provision and management of legal services - main elements:-</p> <ul style="list-style-type: none"> - conveyancing, leases, etc; - litigation (mainly Housing); - prosecutions; - planning (e.g. notices, appeals); - general advice. 	<p>Appraisal of management systems to ensure requisite high professional standard of services, economic/efficient/effective deployment of resources, correct recharging to other cost centres and achievement of performance objectives.</p>	<p>7 F/T staff (excl. Land Ch.) 2002/3: Est. Exp. , 383k</p>	1992/3	3	3	1	3		10 x 1