RISK-BASED COVERAGE

This section comprises the auditable areas mapped to the Council's key risks as represented in the Significant Business Risk Register

Assignment Name	Source	Risk Description	Assignment Objective	Year Last Audited	2012/13 (Days)	2013/14	2014/15
Corporate Governance	Significant Business Risk Register	Failure to comply with key legislation or legal requirements, including failure to protect data. Failure to maintain effective corporate governance arrangements.	Evaluate and report on effectiveness of overarching structures, procedures and monitoring arrangements with reference to relevant standards.	2011/12		✔	✔
Performance Management	Significant Business Risk Register	Failure to establish and communicate clear plans and objectives and monitor performance. Failure to manage corporate projects and organisational change.	Evaluate the effectiveness of corporate framework for managing performance in relation to the Council's priority objectives.	2010/11		✔	
Emergency Planning	Significant Business Risk Register	Failure to respond effectively to a major incident.	Evaulate the adequacy of arrangements in place to secure effective Council response to civil emergency incidents in accordance with its statutory duties.	2010/11		✔	
Business Continuity Management	Significant Business Risk Register	Failure to respond effectively to a major incident.	Evaluate the adequacy of systems to counteract interruptions to business activities, protect critical business processes from the effects of major failures of support systems/disasters and ensure their timely resumption.	2010/11		✔	
Partnership Working	Significant Business Risk Register	Failure of partnerships to deliver stated objectives.	To evaluate the Council's's framework for managing its partnerships to ensure effective governance aligned to the Council's legitimate interests, objectives and priorities.	2010/11		✔	
Human Resources Management	Significant Business Risk Register	Failure to manage staffing resources efficiently and effectively.	Evaluate the effectiveness of the HR function in ensuring that applicable organisational, legal and skills requirements are met through setting and implementation of appropriate strategies and policies.	2009/10	10		
Information and IT Strategy	Significant Business Risk Register	Failure to provide services by the innovative use of information and communications technology.	Review of the IT and Information strategy following updates and realignment to corporate strategies where applicable.	2011/12			✔
Housing Investment/ Maintenance Programmes	Significant Business Risk Register	Failure to provide, protect and maintain Council-owned property.	To ensure that capital monies available for Housing Improvement are appropriately allocated and that programmed maintenance works are sufficient to ensure that Council dwellings are kept in a good state of repair.	2009/10	14		

RISK-BASED COVERAGE

This section comprises the auditable areas mapped to the Council's key risks as represented in the Significant Business Risk Register

Assignment Name	Source	Risk Description	Assignment Objective	Year Last Audited	2012/13 (Days)	2013/14	2014/15
Housing Stock Asset Management	Significant Business Risk Register	Failure to provide, protect and maintain Council-owned property.	Appraisal of systems for effective management of the portfolio including maintenance of proper records, asset utilisation, and progressing relevant provisions of Asset Management Plan (excludes rent accounting - covered as separate assignment).	None		✔	
Corporate Property and Portfolio Management	Significant Business Risk Register	Failure to provide, protect and maintain Council-owned property.	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.	2009/10	10		
Climate Change	Significant Business Risk Register	Failure to respond effectively to climate change challenges	Evaluate the Council's arrangements to manage impacts of climate change.	None		✔	
Medium Term Financial Strategy	Significant Business Risk Register	Failure to provide sufficient finance to enable the Council to meet its objectives and to ensure income and expenditure is contained within budget and is properly accounted for. Unexpected major financial liability or uninsured loss.	Assess processes for preparing and maintaining the Medium Term Financial Strategy to secure sufficient financial resource to meet the Council's priority objectives.	None		✔	
Financial Planning and Budgetary Control	Significant Business Risk Register	Failure to provide sufficient finance to enable the Council to meet its objectives and to ensure income and expenditure is contained within budget and is properly accounted for. Unexpected major financial liability or uninsured loss.	Assess processes for financial planning (including alignment with MTFS) and budgetary control .	2010/11 (Budgetary Control only)		✔	
				TOTAL DAYS	34		

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COVERAGE FOR EXTERNAL AUDIT RELIANCE OR TO MEET REGULATORY REQUIREMENTS

This section comprises areas that require Internal Audit input to satisfy the provisions of the Joint Working Protocol with the Audit Commission and any other regulatory provisions.

Assignment Name	Risk Register Source	Assignment Objective	Year Last Audited	2012/13 (Days)	2013/14	2014/15
Administration of Housing & Council Tax Benefit	Operational Risk Register	Appraise adequacy of systems for determination of entitlement to HB & CTB, award, payment, accounting and processing of statutory returns.	2011/12	8	✔	✔
Capital Accounting	None specific	Verify adequate controls in place to ensure adherence to capital accounting policies, validity of fixed asset records and their valuation, security, protection from loss.	2009/10	6		
Car Parking Income	Operational Risk Register	Verify adequate controls in place for administering collection of monies due in respect of car parking charges to ensure that all income due is received and properly accounted for.	2009/10	7		
Collection of Council Tax	Operational Risk Register	Appraise adequacy of systems for compiling and maintaining local valuation list, assessing liability, billing, collection, enforcement and granting of reliefs.	2011/12	11	✔	✔
Collection of National Non-Domestic Rates	Operational Risk Register	Appraise adequacy of systems for compiling and maintaining local valuation list, assessing liability, billing, collection, enforcement and granting of reliefs.	2011/12	11	✔	✔
Housing Rent Collection	Operational Risk Register	Appraise adequacy of systems for rent setting, collection and accounting of rents due, and control of arrears.	2010/11		✔	
Housing Repairs and Maintenance	Operational Risk Register	Appraise adequacy of systems for commissioning and paying for responsive repair work to domestic HRA properties.	2010/11		✔	
Main Accounting System	Operational Risk Register	Appraise adequacy of systems for ensuring complete and accurate accounting of all financial transactions and timely production of final accounts.	2009/10		✔	
Payment of Creditors	Operational Risk Register	Appraise adequacy of systems for ensuring only bona fide creditors and transactions properly accounted for (includes control of cheques used to pay creditors and rent allowances).	2011/12			✔
Payroll and Staff Expenses	Operational Risk Register	Appraise adequacy of systems for ensuring that only bona fide employees and Members are paid according to entitlement, and that all payments, deductions, etc. are properly discharged and accounted for.	2010/11		✔	
Sundry Debtors	Operational Risk Register	Appraise adequacy of systems for ensuring correct raising of invoices, proper accounting for invoices and cash received in payment thereof and effective recovery of arrears.	2009/10	11		
Treasury Management	Operational Risk Register	Appraise and report on the adequacy of controls in place to address the key risks in carrying out treasury management activities.	2011/12			✔
			TOTAL DAYS	**54**		

OTHER INTERNAL AUDIT COVERAGE

This section groups the remaining auditable areas into three categories according to source of risk identification. The first group represents auditable areas mapped directly against entries in the Operational Risk Register from which the risk indicators shown below have been drawn. These indicators have been used to assist in determining priority audit areas in conjuction with the time lapse since they were last audited, while still taking account of audit needs assessments under the traditional approach.

The second group comprises the those areas identified from the IT Audit Needs Assessment and approved 3-Year Plan for 2010/2 to 2012/3 prepared by the Haines Watts under the Warwickshire and Solihull consortium framework agreement for internal IT audit. A new assessment and 3-year plan will be commissioned from Haines Watts to start from 1st April 2013.

The third group represents areas with no direct links found to the Operational Risk Register but are considered from the audit needs assessments as meriting input.

Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2012/13 (Days)	2013/14	2014/15
Corporate Procurement	Operational Risk Register	To ensure that there are suitable procedures and controls in place such that the council's procurement activity accords with best practice and complies with legislation.	2	5	14	2011/12			✔
Corporate Health and Safety	Operational Risk Register	Provide assurance as to the adequacy of corporate systems in place to meet the Council's statutory obligations on health and safety as employer and provider of services and facilities to customers and the public.	12	5	12	2009/10		✔	
Electoral Registration	Operational Risk Register	Assess adequacy of controls to ensure the accuracy and completeness of the Electoral Register and supporting data, that the canvassing processes incorporate appropriate risk management and insurance provisions and canvassers are correctly paid.	22	5	11	2011/12			✔
Supporting People Services	Operational Risk Register	Appraisal of management systems for operating Supporting People funded services, including sheltered/very sheltered schemes, Warwick Response and floating support services.	6	5	11	2009/10	13		
Outdoor Recreation Facilities	Operational Risk Register	To ensure that effective control is exercised over the charging and collection of fees various facilities offered, ensuring that the facilities remain adequately equipped and wellbeing of users and staff is safeguarded.	5	5	10	2008/9		✔	
Community Leisure Facilities	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities	5	5	10	2010/11		✔	
Golf Course	Operational Risk Register	Assess the adequacy of controls in place to ensure compliance with the agreement for the management of the course.	5	5	10	2011/12		✔	
Health and Safety Regulation	Operational Risk Register	Appraisal of systems to ensure effective management of relevant policies, identification/ inspection of applicable premises, response to incidents, economic/efficient/effective deployment of resources and achievement of performance objectives.	3	5	10	2011/12			✔

Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2012/13 (Days)	2013/14	2014/15
Development Control	Operational Risk Register	Appraise adequacy of controls to ensure that the Development Control functions comply with governing legislation, policies, standards, etc. and are delivered economically, efficiently and effectively to met relevant priority objectives.	9	5	9	2010/11	14		
Committee Services	Operational Risk Register	Review Committee servicing function to ensure statutory/regulatory compliance and effective communication, review and report-back of resolutions as directed.	7	5	9	2010/11		✔	
Local Elections	Operational Risk Register	Appraise controls in place to ensure that election fees are correctly calculated and paid, other bodies correctly recharged, and procurement practices, training provision, risk management and insurance arrangements are appropriate.	45	5	8	2011/12			✔
Economic Development	Operational Risk Register	Appraise systems in place for managing economic development activity to ensure that resources are deployed economically, efficiently and effectively to achieve priority objectives and targets.	23	5	8	2010/11		✔	
Refuse Collection and Recycling	Operational Risk Register	Appraisal of management systems to ensure compliance with statutory and regulatory requirements and economic/efficient/effective deployment of resources to achieve priority objectives, national targets, etc.	9	5	8	2010/11		✔	
Royal Pump Rooms (including Art Gallery)	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities.	7	5	8	2008/9	11		
Bereavement Services	Operational Risk Register	Assess adequacy of controls in place to ensure economic, efficient and effective management of burial and cremation services and integrity of operational systems and statutory records.	7	5	8	2010/11		✔	
Plant Maintenance	Operational Risk Register	Assess management systems to ensure proper, cost-effective repair and maintenance of major heating and ventilation plant.	2	5	7	2011/12			✔
Royal Spa Centre	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities.	10	5	6	2011/12			✔
Private Sector Housing Grants	Operational Risk Register	Review of systems to ensure that all awards of grant are bona fide and within available budget, and that the conditions of award are met.	2	4	14	2009/10	12		
Housing Environmental Functions	Operational Risk Register	Ensure that systems and procedures in place are sound and meet legislative requirements in respect of Houses in Multiple Occupation (HIMOs). Ensure proper fee setting, accounting and financial control.	1	4	14	2010/11		✔	

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2012/13 (Days)	2013/14	2014/15
VAT Accounting	Operational Risk Register	Appraise and report on the adequacy of controls in place to ensure that VAT is accounted for completely and correctly and that claims arising are processed promptly.	1	4	12	2010/11		✔	
Estate Management	Operational Risk Register	Review of the management of the function and an assessment of the efficiency and effectiveness of the service.	3	4	11	2009/10	7		
Car Parking	Operational Risk Register	Management of Council-run public car parks and on-street parking bays, enforcement of parking conditions.	4	4	10	2011/12			✔
Affordable Housing Development Programme	Operational Risk Register	Appraisal of systems in place for implementation of Programme, monitoring adherence to relevant policies, management of funding, partnership working and performance review/reporting. Includes Section 106 Agreements	3	4	10	2009/10	12		
CCTV Services	Operational Risk Register	Evaluation of operational controls within the CCTV service to ensure effective continual serviceability and contribution to street scene objectives.	3	4	10	2009/10	10		
Highways and Drainage Functions	Operational Risk Register	Assess adequacy of systems to ensure compliance with statutory requirements, economic/efficient/ effective deployment of resources and achieving performance objectives.	18	4	9	2011/12			✔
Building Control	Operational Risk Register	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 objctives.	14	4	9	2011/12			✔
Street Cleansing	Operational Risk Register	Appraisal of planning and contract administration to ensure that street cleansing services are delivered to the requisite standards in an economic, efficient and effective manner.	2	4	9	2009/10		✔	
Food Safety	Operational Risk Register	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	6	4	8	2009/10	10		
Policy, Projects and Conservation	Operational Risk Register	Provide assurance that planning policy is up to date and ties in with the Council's high level strategies, that projects are appropriately managed and the historic environment is conserved.	6	4	8	2010/11		✔	
Licensing	Operational Risk Register	Evaluate management systems to ensure that the Council's licensing operations comply with statutory and regulatory requirements and that resources are deployed economically, efficiently and effectively to achieve relevant corporate objectives and targets.	6	4	8	2011/12			✔

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2012/13 (Days)	2013/14	2014/15
Insurances	Operational Risk Register	To review the purchase of Council's insurance cover to ensure that it is appropriate, compliant with legislation and competitive. To examine the basis for the allocation of costs and the contingency arrangements in place.	3	4	8	2008/9	12		
Local Land Charges	Operational Risk Register	Review of systems to ensure compliance with statutory requirements, completeness and accuracy of register and supporting information, proper accounting for income arising and economic/efficient/effective deployment of resources.	3	4	8	2010/11		✔	
Grounds Maintenance	Operational Risk Register	Appraisal of processes for determining grounds maintenance requirements, scheduling, setting standards and contract management.	3	4	8	2010/11		✔	
Employee Absence Monitoring	Operational Risk Register	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.	1	4	8	2008/9	10		
Energy Management	Operational Risk Register	To establish the systems and procedures in place to manage, control and monitor the purchase and use of all forms of energy and to ensure compliance with relevant legislation and achievement of relevant objectives and targets.	1	4	8	2008/9	13		
Printing and Design	Operational Risk Register	Review of Print Unit business processes - planning, resourcing, operation, performance/financial monitoring and recharging.	1	4	8	2009/10		✔	
Legal Services Contract	Operational Risk Register	Appraisal of management systems to ensure requisite high professional standard of services, economic/efficient/effective deployment of resources, correct charging to other cost centres and achievement of performance objectives.	15	4	7	2011/12			✔
Document Management Centre	Operational Risk Register	Evaluate adequacy of arrangements to secure economic, efficient and effective delivery of Document Management Centre functions, including proper adherence to core financial controls and safeguarding of information processed.	6	4	6	2009/10	5	✔	✔
Customer Access Facilities	Operational Risk Register	Evaluate management systems for operating and developing facilities for customer interaction with the Council to meet relevant availability, accessibility and take-up objectives.	14	4	5	2011/12			✔
Open Spaces	Operational Risk Register	Assess effectiveness of management processes in delivering relevant community, strategic and operational objectives in respect of open spaces.	6	4	5	2011/12	10		

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2012/13 (Days)	2013/14	2014/15
Homelessness and Housing Advice	Operational Risk Register	Appraisal of systems to ensure compliance with statutory/regulatory/policy requirements, achievement of relevant performance objectives and integrity of financial transactions.	2	3	12	2011/12			✔
Crime and Disorder	Operational Risk Register	Ensure compliance with legislation and that Crime and Disorder activity is properly managed i.e. there is a management structure in place, terms of reference, objectives and measuring and reporting of progress and performance.	4	3	9	2010/11		✔	
Lettings and Void Control	Operational Risk Register	Appraisal of systems to ensure statutory compliance, adherence to the approved allocation scheme and effective HRA stock turnaround.	4	3	9	2011/12			✔
Corporate Properties Repair and Maintenance	Operational Risk Register	Assess the adequacy of controls to maintain the Council's non-housing property assets in proper state of repair, including planning, procurement and work management processes.	2	3	7	2009/10	15		
Mortgages	Operational Risk Register	Appraise adequacy of systems for administration and collection of mortgage loans, insurance of mortgaged properties and arrears control.	2	3	6	2009/10		✔	
Environmental Protection Functions	Operational Risk Register	Appraise the adequacy of the systems in place to economic, efficient and effective discharge of the relevant functions in accordance with statutory requirements, national standards and corporate objectives.	2	3	6	2011/12			✔
Catering Concessions	Operational Risk Register	Evaluate arrangements for managing catering concessions on Council Premises to ensure adherence to agreed conditions, proper collection and accounting for income due and approved terms of operation favourable to the Council subject to market constraints.	1	3	6	2008/9		✔	
Equality and Diversity	Operational Risk Register	Evaluate and report on the adequacy of systems for ensuring statutory compliance, adherence to policies and achieving key performance objectives.	1	3	6	2009/10		✔	
Public Conveniences	Operational Risk Register	Appraisal of arrangements for public conveniences to ensure that they are maintained in accordance with approved policy and standards.	2	2	8	2009/10	9		
Recruitment and Selection, Terms and Conditions	Operational Risk Register	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.	2	2	6	2010/11		✔	

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2012/13 (Days)	2013/14	2014/15
Leaseholder Service Charges	Operational Risk Register	Verify that arrangements for setting, levying and collection of leaseholder service charges are adequate to ensure compliance with legislation, inclusion of all chargeable persons and effective recovery of applicable service and management costs.	1	2	6	2011/12		✔	
Communications	Operational Risk Register	To ascertain whether the current framework for internal and external communication is effective.	3	2	5	2011/12			✔
Corporate Training	Operational Risk Register	Appraisal of Council-wide processes for assessing and funding training needs and measuring the effectiveness of training to meet performance objectives and IIP requirements.	2	2	5	2011/12			✔
Castle Farm Recr. Centre & Abbey Flds. Swim. Pool	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities	4	2	3	2011/12			✔
St Nicholas Park Leisure Centre	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities	4	2	3	2009/10		✔	
Newbold Comyn Leisure Centre	Operational Risk Register	Assess adequacy of control over on-site operational and financial activities.	4	2	3	2009/10	12		
Computer Virus Protection	IT Audit Needs Assessment (HWCA)	Review of key controls in place to manage the risk of the damage that malicious software, including computer viruses, could cause to the delivery of Council services.				2006/7	5	Will be determined under new needs assessment to be commissioned.	
ICT Helpdesk System	IT Audit Needs Assessment (HWCA)	Review of key controls in place through the helpdesk function to manage the risks that could compromise the delivery of IT Services to the Council.				2006/7	5		
Website (Intranet and Internet)	IT Audit Needs Assessment (HWCA)	Review of controls in place to manage the risks associated with the provision of information through web services to both staff and the public via the Intranet and Internet websites.				2006/7	7		
Housing Management - IT Application	IT Audit Needs Assessment (HWCA)	Assess the adequacy of key IT controls in place for the ActiveH housing management application to maintain the confidentiality, integrity and availability of data stored and processed within the system.				2007/8	8		
ICT Backup Strategy, Processes and Procedures	IT Audit Needs Assessment (HWCA)	To report a level of assurance on the controls in place to ensure that Council owned computer data is backed up and can be recovered in a secure and timely manner.				2008/9	4		

Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2012/13 (Days)	2013/14	2014/15
Business Applications - PARIS Income Management	IT Audit Needs Assessment (HWCA)	Assess the adequacy of key IT controls in place for the PARIS Income management application to maintain the confidentiality, integrity and availability of data stored and processed within the system.				2008/9	8	Will be determined under new needs assessment to be commissioned.	
ICT Physical and Environmental Security	IT Audit Needs Assessment (HWCA)	To report a level of assurance on the controls in place to manage the physical and environmental security risks that key IT assets may be exposed to.				2009/10			
IT Change, Configuration and Release Management	IT Audit Needs Assessment (HWCA)	To report a level of assurance on the key controls in place for managing changes to ICT systems owned by the Council.				2010/11			
Windows Server Operating System / VMware ESX Management	IT Audit Needs Assessment (HWCA)	Assessment of the controls to manage the risks to the core network operating system and management of the virtual server estate. Consideration of the impact of planned changes to 'Windows Server / Vmware ESX'.				2010/11			
Email and Instant Messaging - IT Applications	IT Audit Needs Assessment (HWCA)	Review of policy and procedures governing the use of email and instant messaging services within the Council.				2010/11			
Civica OPENRevenues - IT Applications	IT Audit Needs Assessment (HWCA)	Assess the adequacy of key IT controls in place for the Civica OPENReveneues app[lications (Council Tax, NNDR & Benefits) to maintain the confidentiality, integrity and availability of data stored and processed within the system.				2010/11			
ICT Capacity and Availability Management	IT Audit Needs Assessment (HWCA)	Assessment of the capacity and availability management processes to manage the risks to the delivery of IT services.				2010/11			
ICT Service Continuity Management	IT Audit Needs Assessment (HWCA)	Assess adequacy of systems to ensure continuity of ICT service delivery and operation of critical business applications.				2011/12			
Network Security & Administration	IT Audit Needs Assessment (HWCA)	Review of key controls in place to manage the risks that could compromise the security and delivery of computer network services.				2011/12			
Information Governance	IT Audit Needs Assessment (HWCA)	Review of IT and Information governance arrangements in place to ensure ongoing compliance with legislation and regulations covering the storage and processing of data/information (including GSi, CoCo 4.1, PCI DSS, FoI, DPA).				2011/12			
Telephony Services	IT Audit Needs Assessment (HWCA)	Review of key controls in place to manage the risks that could compromise the security and delivery of telephony services (including VoIP, mobile devices, internet proxy phones).				2011/12			

Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2012/13 (Days)	2013/14	2014/15
TOTAL Financial Management - IT Application	IT Audit Needs Assessment (HWCA)	Assess the adequacy of key IT controls in place for the TOTAL Financials application to maintain the confidentiality, integrity and availability of data stored and processed within the system.				2011/12		Will be determined under new needs assessment to be commissioned.	
IT Incident and Problem Management	IT Audit Needs Assessment (HWCA)	Assessment of the incident and problem management processes to manage the risks to the delivery of IT services.				None	8		
Document Management Systems	IT Audit Needs Assessment (HWCA)	Review of controls in place to manage the risks associated with the storage and processing of electronic document images within the Council.				None	7		
Mobile Working	IT Audit Needs Assessment (HWCA)	Review of key controls in place to manage the risks that could compromise the security of data and information processed away from Council owned premises.				None	9		
Banking Arrangements	Internal Audit Needs Assessments	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.				2010/11		✔	
Grants to Voluntary Organisations	Internal Audit Needs Assessments	To ensure that grants to voluntary organisations are awarded in line with agreed policies.				2011/12			✔
Incentive Schemes	Internal Audit Needs Assessments	Appraisal of procedures to assess eligibility and ensure all payments are bona fide and correct				2008/9	8		
Town Hall Lettings	Internal Audit Needs Assessments	Review of systems to ensure statutory and approved policy compliance, prompt collection and proper accounting of income due and safeguarding of facilities against loss/damage.				2010/11		✔	
Assisted Travel Schemes	Internal Audit Needs Assessments	Appraise adequacy of systems for administering scheme for issue of National Transport Tokens to eligible residents and control of stocks.				2009/10		✔	
Markets and Mops	Internal Audit Needs Assessments	Review arrangements to secure economic efficient and effective use of resources for running permanent markets and annual MOP Fair.				2009/10		✔	

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Assignment Name	Risk Register Source	Assignment Objective	No. of Risk Entries	Highest Risk Impact	Average Total Risk Score	Year Last Audited	2012/13 (Days)	2013/14	2014/15
Gypsy and Traveller Sites	Internal Audit Needs Assessments	Assess adequacy of controls in place to meet the Council's statutory obligations in respect of gypsy/traveller communities and effectively manage unauthorised encampments within the District.				2010/11		✔	
Arts and Heritage Development	Internal Audit Needs Assessments	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.				2010/11			✔
Office Cleaning Contract	Internal Audit Needs Assessments	Review of processes for identifying requirements, setting standards and contract management.				2010/11		✔	
Sports Development	Internal Audit Needs Assessments	Assess effectiveness of deployment and management of resources in developing sporting activity including the Youth Sports Development service and contribution from the Sports Council.				2011/12			✔
Business Apps .- Acolaid Planning, Building Control & Land Charges	Internal Audit Needs Assessments	Assess the adequacy of key IT controls in place for the Plantech Acolaid application to maintain the confidentiality, integrity and availability of data stored and processed within the system.				2011/12			✔
						TOTAL DAYS	**244**		

OTHER FUNCTIONS AND RESOURCE BALANCING

Category	Function	Days (2012/3)
Ongoing Advisory Input and Non-Audit Duties	Anti-Fraud and Corruption Framework	10
	National Fraud Initiative	15
	Freedom of Information	3
	Sundry Advice & Consultancy	25
Special Consultation Assignments	Lean Systems	5
	Financial Services Change Programme	5
Contingency Audit Work	(Miscellaneous assignments)	20
Contingency Non-Audit Work	(Miscellaneous assignments)	20
	TOTAL OTHER FUNCTIONS	**103**
	TOTAL RISK BASED COVERAGE	34
	TOTAL COVERAGE FOR EXTERNAL REQUIREMENTS	54
	TOTAL OTHER AUDIT COVERAGE	244
	TOTAL AUDIT DAYS REQUIRED	**435**
	TOTAL INTERNAL AUDIT DAYS AVAILABLE *	412
	ESTIMATED DAYS CONTRACTED OUT (IT AUDIT)	23
	Total Estimated Resources Available	**435**
	SURPLUS / SHORTFALL (-)	**0**

* Total Internal Audit Days Available

Total Days for 2.6 FTE	676
<u>Less:</u>	
Absence (Annual Leave, Statutory Holidays, Sickness, etc)	123
Management, Administration & Training	141
Target productive time (days)	412
Target productive time as % of available time	73%