

AUDIT CATEGORY	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK
Risk Factor	2	2	2	2	2	3	2	1	14 L
CHIEF EXECUTIVE									
ELECTIONS									
Register of Electors	4	2	2				6	5	19 L
Elections	4	2	2				10	4	22 L
LEGAL									
Land Charges	2	2	4	2	4		4	2	20 L
Members	4	2	4	2	4		2	2	20 L
Allowances									
ECONOMIC									
DEVELOPMENT									
Industrial estates	6	4	4	2	2		4	1	23 L
DEVELOPMENT									
SERVICES									
TECHNICAL									
SERVICES									
Facilities and									
Development									
Recreation Services	6	4	4	2	6		2	2	26 M
- Client									
Grounds	4	4	4				2	2	16 L
Maintenance									
Leisure Centre -	4	6	4				2	3	19 L
Client									
Cemeteries	4	2	4				4	4	18 L
Allotments	4							5	9 L
Markets - Client	4	2	2	2			2	2	14 L
Civic Halls -	4	2	2				2	4	14 L
Swadlincote Town Hall									
Etwall pool	2	4	8				4	1	19 L
AUDIT CATEGORY	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK
Direct Services									
Trade	4	2	4	2	2		4	4	22 L
Refuse/Recycling									
Refuse collection	4	4	4				8	5	25 L
Transport	2	4	4			2	2	3	17 L
Vehicle Workshops	2	2	4			2		3	13 L
Depot - General	4	4	6	2	8			3	27 M
PLANNING									
Building Control	2	4	6				4	2	18 L
Planning Fees	4	4	6				4	2	20 L
Planning general	4		4					5	13 L
Street cleansing									
COMMUNITY									
SERVICES									
COMMUNITY AND									
LDM									
National Forest	4	2	2	2			2	3	15 L
Centre									
Single	2	6	4	2			6	1	21 L
Regeneration Budget									
ENVIRONMENTAL									
HEALTH									
Improvement	2	4	4	4	6		4	1	25 L
Grants									
Lullington Gypsy	2	2		2	4		2	1	13 L
Site									
General (pest	2	2	2					5	11 L
control)									
AUDIT CATEGORY	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK
HOUSING									
Rent accounting	2	8	10	2			4	1	27 M
Housing	4	4	4				4	1	17 L
Administration									
Foston Gypsy Site	4	2		4	2		2	2	16 L
Warden Controlled	2	4					4	4	14 L
Schemes									
Housing Repairs	4	6	4	6	8		4	1	33 M
Sale of Council	2	4					2	1	9 L
Houses									
FINANCE									
Revenue									
Recovery -	2	6	6	2			2	1	19 L
C.Charge, Council Tax									
& NNDR									
N.N.D.R	2	8	6	2			4	1	23 L
Sundry Debtors	2	6	6	4			4	1	23 L
Cash	2	10	10	2	6		2	1	33 M
Housing Benefits	4	8	10	4	4		6	1	37 M
Bus Passes	2	2						5	9 L
Council tax	2	10	10	2			6	1	31 M
Finance Services									
Expenditure:									
Payroll (Salaries)	2	8	4	2			2	1	19 L
Payroll (Wages)	2	6	4	4	2		2	1	21 L
Creditors	2	10	8	4			4	1	29 M
H.A.A.	4	2					2	3	11 L
Car Allowances	2	4	4	4			2	2	18 L
Subsistence	2	2	4	4	6		2	2	22 L
Car Leasing	2	4	2				2	2	12 L
Car Loans	2	2	2	2			2	2	12 L
AUDIT CATEGORY	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK
General:									
Treasury	2	10	4	2			2	1	21 L
Management									
Inventories	2	2	2	2			2	2	12 L
Leasing - general	2	6	2				4	5	19 L
Bank	2	10	4	2	2		2	2	24 L
Reconciliation & Bank									
Charges									
Insurance's	2	4	2		2		4	4	18 L
Grant Claims	2	4						5	11 L
Capital Accounting	2	2	4					1	9 L
Budgetary Control	2	10	4	4	8		4	1	33 M
Accounting System	2	10	10	2			2	1	27 M
VAT.	2	10	8	2			2	3	27 M
Special Areas:									
Contract - Street	2	4	2	2			2	3	15 L
Cleansing									
	2	2	2	2			2	4	14 L
Telecommunications									
Best Value									
(Reviews incl in audit)									
TOTALS	System								
	Regular								
Management (vfm etc.)									
GRAND TOTAL									

AUDIT CATEGORY	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK	Frequency	Allocated Days	Year 1	Year 2	Year 3	Year 4	Remarks
Risk Factor Weighting	X 2	X 2	X 2	X 2	X 3	X 2	X 1									
<u>CHIEF EXECUTIVE</u>																
<u>ELECTIONS</u>																
Register of Electors	4	2	2			6	5	19	L	B	5		5		5	
Elections	4	2	2			10	4	22	L	B	5		5		5	
<u>LEGAL</u>																
Land Charges	2	2	4	2	4	4	2	20	L	B	5		5		5	
Members Allowances	4	2	4	2	4	2	2	20	L	B	5		5		5	
<u>ECONOMIC DEVELOPMENT</u>																
Industrial estates	6	4	4	2	2	4	1	23	L	B	Debtors					incl Debtors
<u>DEVELOPMENT SERVICES</u>																
<u>TECHNICAL SERVICES</u>																
Facilities and Development																
Recreation Services	6	4	4	2	6	2	2	26	M	A	5	5	5	5	5	
Grounds Maintenance	4	4	4			2	2	16	L	T	4			4		
Leisure Centre - Client	4	6	4			2	3	19	L	T	1		1			
Cemeteries	4	2	4			4	4	18	L	T	5			5		
Allotments	4						5	9	L	Q	1		1			
Markets	4	2	2	2		2	2	14	L	T	Contract					
Civic Halls - Swadlincote Town Hall	4	2	2			2	4	14	L	T	1			1		
Etwall pool	2	4	8			4	1	19	L	A	8	8	8	8	8	req Annual
AUDIT CATEGORY	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK	Frequency	Allocated Days	Year 1	Year 2	Year 3	Year 4	
Direct Services																
Trade Refuse/Recycling	4	2	4	2	2	4	4	22	L	B	2		2		2	
Refuse collection	4	4	4			8	5	25	L	B	2		2		2	
Transport	2	4	4		2	2	3	17	L	T	6	6			6	
Vehicle Workshops	2	2	4		2		3	13	L	T	2	2			2	
Depot - General	4	4	6	2	8		3	27	M	B	deleted					
<u>PLANNING</u>																
Building Control	2	4	6			4	2	18	L	B	2	2		2		
Planning Fees	4	4	6			4	2	20	L	B	2	2		2		
Planning Income	4		4				5	13	L	Q	Cash					incl Cash
<u>COMMUNITY SERVICES</u>																
<u>COMMUNITY AND LDM</u>																
National Forest Centre	4	2	2	2		2	3	15	L	B	8	6		6		
Single Regeneration Budget	2	6	4	2		6	1	21	L	A	12					ended 2003
<u>ENVIRONMENTAL HEALTH</u>																
Improvement Grants	2	4	4	4	6	4	1	25	L	B	10		10		10	
Lullington Gypsy Site	2	2		2	4	2	1	13	L	T	2	2			2	
General (pest control)	2	2	2				5	11	L	Q	2		2			
AUDIT CATEGORY	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK	Frequency	Allocated Days	Year 1	Year 2	Year 3	Year 4	
<u>HOUSING</u>																
Rent accounting	2	8	10	2		4	1	27	M	A	15	15	15	15	15	
Housing Administration	4	4	4			4	1	17	L	B	4		4		4	
Foston Gypsy Site	4	2		4	2	2	2	16	L	T	3	3			3	
Warden Controlled Schemes	2	4				4	4	14	L	T	2		2			
Housing Repairs	4	6	4	6	8	4	1	33	M	A	10	10	10	10	10	
Sale of Council Houses	2	4				2	1	9	L	Q	2	2				part incl cash
<u>FINANCE</u>																
<u>REVENUE</u>																
Recovery - C.Charge, Council Tax & N.N.D.R	2	6	6	2		2	1	19	L	B	Deleted					Incl in audits
	2	8	6	2		4	1	23	L	A	8	8	8	8	8	
Sundry Debtors	2	6	6	4		4	1	23	L	A	10	10	10	10	10	
Cash	2	10	10	2	6	2	1	33	M	A	10	10	10	10	10	
Housing Benefits	4	8	10	4	4	6	1	37	M	A	20	20	20	20	20	
Bus Passes	2	2					5	9	L	Q	1		1			
Council tax	2	10	10	2		6	1	31	M	A	15	15	15	15	15	
<u>FINANCIAL SERVICES</u>																
Expenditure:																
Payroll (Salaries)	2	8	4	2		2	1	19	L	A	10	10	10	10	10	
Payroll (Wages)	2	6	4	4	2	2	1	21	L	A	10	10	10	10	10	
Creditors	2	10	8	4		4	1	29	M	A	15	15	15	15	15	
H.A.A.	4	2				2	3	11	L	Q	8	8				
Car Allowances	2	4	4	4		2	2	18	L	B	4	4		4		
Subsistence	2	2	4	4	6	2	2	22	L	B	3	3		3		
Car Leasing	2	4	2			2	2	12	L	T	Deleted					no lease cars
Car Loans	2	2	2	2		2	2	12	L	T	4	4			4	
AUDIT CATEGORY	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK	Frequency	Allocated Days	Year 1	Year 2	Year 3	Year 4	
General:																
Treasury Management	2	10	4	2		2	1	21	L	A	10	10	10	10	10	
Inventories	2	2	2	2		2	2	12	L	T	7			7		
Leasing - general	2	6	2			4	5	19	L	B	3		3		3	
Bank Reconciliation & Bank Charges	2	10	4	2	2	2	2	24	L	B	3	3		3		
Insurance's	2	4	2		2	4	4	18	L	T	4		4			
Grant Claims	2	4					5	11	L	Q	1		1			
Capital Accounting	2	2	4				1	9	L	B	2	2		2		
Budgetary Control	2	10	4	4	8	4	1	33	M	A	8	8	8	8	8	
Accounting System	2	10	10	2		2	1	27	M	A	12	12	12	12	12	
VAT.	2	10	8	2		2	3	27	M	A	5	5	5	5	5	
Special Areas:																
Contract - Street Cleansing	2	4	2	2		2	3	15	L	B	Deleted					
Telecommunications	2	2	2	2		2	4	14	L	T	6	6			6	
To be Specified														34		15
Misc Audits												8	8	8	8	
VFM work												30	30	36	30	
IAS Documentation and New system training.												30	32	6	6	
Fraud and Corruption Audits												6	6	6	6	
Risk	H - High, M - Medium, L - Low											300	300	300	300	
Frequency	A - Annual, B - Biennial T - Triennial and Q - Quadrennial															

Risk Factor Weighting										X 2	X 2	X 2	X 2	X 3	X 2	X 1	
<u>CHIEF EXECUTIVE</u>																	
Legal and Democratic Services																	
Legal																	
Land Charges		2	2	4	2	6	4	2	22	L	B	5	5	5			
Members Allowances		4	2	4	2	6	2	2	22	L	B	5	5	5			
Democratic Services																	
Register of Electors		4	2	2			6	5	19	L	B	5	5	5			
Elections		4	2	2			10	4	22	L	B	5	5	5			
<u>POLICY AND DEVELOPMENT SERVICES</u>																	
Planning Services																	
Building Control		2	4	6			4	2	18	L	B	5	5	5			
Planning Fees		4	4	6			4	2	20	L	B	5	5	5			
Planning Income		4		4				5	13	L	Q	Cash			incl Cash		
Section 106 Agreements		8	8	2	4	6	6	5	39	M	B	4	4	4			
Policy and Economic Regeneration																	
Performance management framework																	
Performance Indicators																	
AUDIT CATEGORY																	
	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK	Frequency	Allocated Days	Year 1	Year 2	Year 3	Year 4	Remarks	
<u>COMMUNITY SERVICES</u>																	
Environmental Services																	
Trade Refuse/Recycling		4	2	4	2	3	3	4	22	L	B	2			2		
Refuse collection		4	4	4	2	3	6	5	28	M	B	2	2		2		
Transport		2	4	4		3	2	3	18	L	T	6	6		6		
Vehicle Workshops		2	2	4		3		3	14	L	T	2	2		2		
Improvement Grants		2	4	4	4	6	4	1	25	L	B	10	10	10			
Lullington Gypsy Site		2	2		2	6	2	1	15	L	T	2	2		2		
Licensing		8	4	4	8	3	4	5	36	M	A	5	5	5	5	New - Legislation	
General (pest control)		2	2	2				5	11	L	Q	2		2			
Leisure and Community Development																	
Parks and Open Spaces		6	4	4	2	6	2	2	26	M	A	5	5	5	5		
Grounds Maintenance		4	4	4			2	2	16	L	T	4		4			
Leisure Centre - Client		4	6	4			2	3	19	L	T	2	2				
Cemeteries		4	2	4			4	4	18	L	T	5		5			
Allotments		4						5	9	L	Q	1	1				
Markets - Client		4	2	2	2		2	3	15	L	T	Contract				Contract Audit	
Civic Halls - Swadlincote Town Hall		4	2	2			2	4	14	L	T	1					
Etwall pool		2	4	8			4	1	19	L	A	8	8	8	8	req Annual	
Rosliston Forestry Centre		8	4	2	8	3	2	1	28	M	B	8	8	8			
Partnership		6	6	4	4		6	4	30	M	B	6		6	6		
Housing																	
Rent accounting		6	8	10	6	6	6	1	43	S	A	15 or 7	15	7	15	7	JWA - Managed Audit
Housing Administration		4	4	4			4	1	17	L	B	4		4	4		
Foston Gypsy Site		4	2		4	3	2	2	17	L	T	3	3		3		
Warden Controlled Schemes		2	4				4	4	14	L	T	2		2			
Housing Repairs		6	6	6	6	9	6	1	40	S	A	15 or 7	15	7	15	7	JWA - Managed Audit
Sale of Council Houses		2	4				2	1	9	L	Q	2	2				part incl cash
AUDIT CATEGORY																	
	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK	Frequency	Allocated Days	Year 1	Year 2	Year 3	Year 4	Remarks	
<u>CORPORATE SERVICES</u>																	
Revenue																	
Recovery - C.Charge, Council Tax & NNDR		2	6	6	2		2	1	19	L	B	Deleted					Incl within fund audits
N.N.D.R		2	8	6	2		4	1	23	L	A	10 or 5	5	10	5	10	JWA - Managed Audit
Cash		2	10	10	4	6	2	1	35	M	A	12 or 6	12	6	12	6	JWA - Managed Audit
Housing Benefits		4	10	10	4	6	2	1	37	M	A	20 or 10	20	10	20	10	JWA - Managed Audit
Bus Passes		2	2					5	9	L	Q	1		1			
Council tax		2	10	10	2		6	1	31	M	A	15 or 8	8	15	8	15	JWA - Managed Audit
Finance and Property Services																	
Finance:																	
Sundry Debtors		6	6	6	6	6	4	1	35	M	A	12 or 7	7	12	7	12	JWA - Managed Audit
Payroll (Salaries)		6	8	4	2		2	1	23	L	A	10 or 6	6	10	6	10	JWA - Managed Audit
Payroll (Wages)		6	6	4	4	3	2	1	26	L	A	10 or 6	6	10	6	10	JWA - Managed Audit
Creditors		4	10	8	6	6	4	1	39	S	A	18 or 8	18	8	18	8	JWA - Managed Audit
H.A.A.		4	2				2	3	11	L	Q	4			4		
Car Allowances		2	4	4	4		2	2	18	L	B	4	4		4		
Subsistence		2	2	4	4	6	2	2	22	L	B	3	3		3		
Car Leasing		2	4	2			2	2	12	L	T	Deleted					no lease cars
Car Loans		2	2	2	2		2	2	12	L	T	4	4		4		
Treasury Management		2	10	4	2		2	1	21	L	A	10 or 6	6	10	6	10	JWA - Managed Audit
Inventories		2	2	2	2		2	2	12	L	T	7		7			
Leasing - general		2	6	2			4	5	19	L	B	3		3		3	
Bank Reconciliation & Bank Charges		8	10	4	6	12	4		44	S	A	4	4		4		JWA - Managed Audit
Insurance		2	4	2		3	4	4	19	L	T	4		4			
Grant Claims		2	4					5	11	L	Q	1		1			
Capital Accounting		2	2	4				1	9	L	B	2		2		2	Audit Commission
Budgetary Control		6	10	4	6	6	4	1	37	M	A	8	8	8	8	8	JWA - Managed Audit
Accounting System		6	10	10	6	6	2	1	41	S	A	12	12	12	12	12	JWA - Managed Audit
VAT.		6	10	8	4	6	2	2	38	M	A	5	5	5	5	5	
Property:																	
Asset Management		8	8	2	8	6	6	5	43	S	A	10	10	10	10	10	New
Industrial estates		6	4	4	2	3	4	1	24	L	B	2		2	2	2	
Land Sales		8	8	2	8	6	4	5	41	S	A	5	5	5	5	5	New
AUDIT CATEGORY																	
	CE	VA	VO	SA	PW	SE	TA	SCORE	RISK	Frequency	Allocated Days	Year 1	Year 2	Year 3	Year 4	Remarks	
<u>IT and Customer Services</u>																	
Information Technology																	
Freedom of Information		4	2		2	3	2	5	18	L	B	4		4		4	New
Telecommunications		2	2	2	2	3	2	4	17	L	T	6		6			
IT Strategy		4	2		4	6	2	2	20	L	B	3		3		3	New
Data Protection		4	2		2			4	12	L	B	3		3		3	New
IT Disaster Recovery		6	4		2	9	4	2	27	M	B	3		3		3	New
Customer Services																	
Customer Relationship Management		8	2	4	10		4	5	33	M	A	6	6	6	6	6	New
Print Facility		4	4	4	6		2	4	24	L	B	5		5		5	
<u>Human Resources</u>																	
Contracts of Employment		4		2	8		4	5	23	L	B	1	1		1		New
Criminal Record Bureau Checks		4		2	8		4	5	23	L	B	1	1		1		New
Personnel Admininistiarion system		2		4	8		4	5	23	L	B	3		3		3	
CORPORATE MANAGEMENT																	
Risk Management Framework		6	4		8		10	5	33	M	B	4	4		4		New
Corporate Governance Assurance Framework		4	4		8	3	10	5	34	M	B	5	5		5		New
Partnerships and Funding		4	8	4	8		6	5	35	M	B	3	3		3		New
Local Strategic Partnership (Accountable Body)		6	4	4	8		4	5	31	M	B	5	5		5		New
Disaster Planning		4	4		8	3	8	5	32	M	B	2	2		2		New
Statement of Internal Control		4	4		8	3	6	5	30	M	B	3	3		3		New
Special Areas:																	
Contract - System element		2	4	2	2		2	3	15	L	B	15		15		15	
Procurement		6	10	8	4		4	5	37	M	A	5	5	5	5	5	New
Misc Audits																	
VFM work												35	35	35	35		
IAS Documentation and New system training.												10	5	8	7		JWA - Managed Audit
Fraud and Corruption Audits												6	6	6	6		JWA - Managed Audit
Risk H - High, S - Significant, M - Medium, L - Low																	
Frequency A - Annual, B - Biennial																	
SDDC Internal Audit Service Triennial and O - Quadrennial																	
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06-13-2025																	
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Internal Audit		Risk Assessment Approach 2006/10				
FACTOR		SCORING			WEIGHTING	
Assessment	Abbr	Max Score	Score range	Application	Factor	Explanation
Control Environment	CE	10	0 - 5	0 = high, dept control influence 5 = very low	x2	Less significant than some other factors
Value	VA	10	0 - 5	0 = very low value 5 = very high	x2	has direct relationship with materiality of any control failure
Transaction Volume	VO	10	0 - 5	0 = very low value 5 = very high	x2	has direct relationship with materiality of any control failure
System Assessment	SA	10	0 - 5	0 = no weaknesses 5 = very serious	x2	has a direct influence on the risk assessment
Known problems	PW	15	0 - 5	0 = no problems 5 = very serious current problems	x3	is directly related to the assessment of risk
Sensitivity	SE	10	0 - 5	0 = very low 5 = very high	x2	is directly related to the assessment of risk
Audit History	TA	5	0 - 5	0 = under continual review 5 = not audited for over 5 years	x1	less significant than some other factors
		70				

Score range	Risk	Abbr
0 - 25	low	L
26 - 38	medium	M
39 - 45	significant	S
46 +	high	H