

AUDIT CATEGORY				%
Total available days less leave etc			618	
PLANNED AUDITS/ AUDIT WORK				
Systems }	290			
Regular & Ad Hoc audit work }				
V.F.M	35	325	325	52.59%
CONTINUOUS AUDIT				
a. Routine Checks	4			
b. Small Systems Review	0	4	4	0.65%
SPECIALIST AREAS				
a. Computer				
i. Development	18			
ii. Audit	22	40	40	6.47%
b. Contract				
i. Final Account/Procedure Rules	32			
ii. Current Audit	12	44	44	7.12%
MANAGEMENT				
Audit	45			
Other	15	60	60	9.71%
OTHER				
Special Investigations	30			
Contingency	12	42	42	6.80%
TRAINING, FURTHER EDUCATION ETC				
Seminars and Meetings	20	20		
Training -C.P.E	10			
Further Education	0			
In-House	16	26	46	7.44%
ROUTINE DUTIES				
External Audit		12		
General Office Duties		10		
Internal Check-Payroll		1		
Cash Office Duties		4		
Procurement		3		
Paid Cheque enquiries		1		
Security		8		
Other		18	57	9.22%
TOTAL DAYS FOR EACH YEAR OF THE PLAN			618	100.00%

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

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	X2	X2	X2	X2	X3	X2	X1									
CHIEF EXECUTIVE																
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	2	0	0	6	5	18	L	5		5		5	
Elections	4	2	2	0	0	0	10	4	22	L	5		5		5	
POLICY AND DEVELOPMENT SERVICES																
Planning Services																
Building Control	2	4	6	0	0	0	4	2	18	L	5		5		5	
Planning Fees	4	4	6	0	0	0	4	2	20	L	5		5		5	
Planning Income	4	0	4	0	0	0	5	5	13	Q	Cash					
Section 106 Agreements	8	8	2	4	6	6	5	39	M	B	4		4		4	incl Cash
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
COMMUNITY SERVICES																
Environmental Services																
Trade Refuse/Recycling	4	2	4	4	2	3	3	4	22	L	B	2	2		2	
Refuse collection	4	4	4	4	2	3	6	5	28	M	B	2	2		2	
Transport	2	4	4	4	0	3	2	3	18	L	T	6			6	
Vehicle Workshops	2	2	2	4	0	3	0	3	14	L	T	2			2	
Improvement Grants	2	4	4	4	4	6	4	1	25	L	B	10			10	
Lullington Gypsy Site	2	2	2	0	2	6	2	1	15	L	T	2			2	
Licensing	8	4	4	4	8	3	4	5	36	M	A	5	5	5	5	New - Legislation
General (pest control)	2	2	2	2	0	0	0	5	11	L	Q	2	2			
Leisure and Community Development																
Parks and Open Spaces	6	4	4	4	2	6	2	2	26	M	A	5	5		5	
Grounds Maintenance	4	4	4	4	0	2	2	2	16	L	T	4			4	
Leisure Centre - Client	4	6	4	4	0	0	2	3	19	L	T	2	2			
Cemeteries	4	2	4	4	0	0	4	4	18	L	T	5			5	
Allotments	4	0	0	0	0	0	0	5	9	L	Q	1	1			
Markets - Client	4	2	2	2	2	2	0	2	15	L	T					Contract Audit
Civic Halls - Swadlincote Town Hall	4	2	2	2	0	0	2	4	14	L	T	1			1	
Etwell pool	2	4	8	8	0	0	4	1	19	L	A	8	8	8	8	req Annual
Rosliston Forestry Centre	8	4	2	2	8	3	2	1	28	M	B	8	8			
Partnership	6	6	4	4	4	0	6	4	30	M	B	6	6		6	
Housing																
Rent accounting	6	8	10	6	6	6	6	1	43	S	A	15 or 7	7	15	7	JWA - Managed Audit
Housing Administration	4	4	4	4	0	0	4	1	17	L	B	4	4		4	
Foston Gypsy Site	4	2	0	4	3	2	2	2	17	L	T	3	3		3	
Warden Controlled Schemes	2	4	0	0	0	0	4	4	14	L	T	2	2			
Housing Repairs	6	6	6	6	9	6	6	1	40	S	A	15 or 7	7	15	7	JWA - Managed Audit
Sale of Council Houses	2	4	0	0	0	0	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
CORPORATE SERVICES																
Revenue																
Recovery - C.Charge, Council Tax & NNDR	2	6	6	6	2	0	2	1	19	L	Deleted					Incl within fund audits
NNDR	2	8	6	2	0	0	4	1	23	L	10 or 5	5	10	5	10	JWA - Managed Audit
Cash	2	10	10	10	4	6	2		35	M	12 or 6	12	6	12	6	JWA - Managed Audit
Housing Benefits	4	10	10	4	6	6	2	1	37	M	20 or 10	20	10	20	10	JWA - Managed Audit
Bus Passes	2	2	0	0	0	0	0	5	9	L	1					
Council tax	2	10	10	2	0	0	6	1	31	M	15 or 8	8	15	8	15	JWA - Managed Audit
Finance and Property Services																
Finance:																
Sundry Debtors	6	6	6	6	6	6	4	1	35	M	12 or 7	7	12	7	12	JWA - Managed Audit
Payroll (Salaries)	6	8	4	2	0	0	2	1	23	L	10 or 6	6	10	6	10	JWA - Managed Audit
Payroll (Wages)	6	6	4	4	4	3	2	1	26	L	10 or 6	6	10	6	10	JWA - Managed Audit
Creditors	4	10	8	6	6	6	4	1	39	S	18 or 8	18	8	18	8	JWA - Managed Audit
H.A.A.	4	2	0	0	0	0	2	3	11	L	4					
Car Allowances	2	4	4	4	4	0	2	2	18	L	4	4		4		
Subsistence	2	2	4	4	4	6	2	2	22	L	3	3		3		
Car Leasing	2	4	2	0	0	0	2	2	12	L	Deleted					no lease cars
Car Loans	2	2	2	2	2	0	2	2	12	L	4	4			4	
Treasury Management	2	10	4	2	2	0	2	1	21	L	10 or 6	6	10	6	10	JWA - Managed Audit
Inventories	2	2	2	2	2	0	2	2	12	L	7			7		
Leasing - general	2	6	2	0	0	0	4	5	19	L	3		3		3	
Bank Reconciliation & Bank Charges	8	10	4	2	6	12	4	0	44	S	4	4		4		JWA - Managed Audit
Insurance	2	4	2	0	0	3	4	4	19	L	4			4		
Grant Claims	2	4	0	0	0	0	0	5	11	L	1					
Capital Accounting	2	2	4	0	0	0	0	1	9	L	2		2			Audit Commission
Budgetary Control	6	10	4	6	6	6	4	1	37	M	8	8	8	8	8	JWA - Managed Audit
Accounting System	6	10	10	6	6	6	2	1	41	S	12	12	12	12	12	JWA - Managed Audit
VAT	6	10	8	4	4	6	2	2	38	M	5	5	5	5	5	
Property:																
Asset Management	8	8	2	8	8	6	6	5	43	S	10	10	10	10	10	New
Industrial estates	6	4	4	2	3	3	4	1	24	L	2		2		2	
Land Sales	8	8	2	8	8	6	4	5	41	S	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
IT and Customer Services																
Information Technology																
Freedom of Information	4	2	0	2	2	3	2	5	18	L	4	4	4		4	New
Telecommunications	2	2	2	2	2	3	2	4	17	L	6	6	6			
IT Strategy	4	2	0	4	6	2	2	20	L	B	3	3	3		3	New
Data Protection	4	2	0	2	0	0	0	4	12	L	3	3	3		3	New
IT Disaster Recovery	6	4	0	2	9	4	2	27	M	B	3	3	3		3	New
Customer Services																
Customer Relationship Management	8	2	4	10	0	0	4	5	33	M	6	6	6		6	New
Print Facility	4	4	4	4	6	0	2	4	24	L	5	5	5		5	
Human Resources																
Contracts of Employment	4	0	2	8	0	0	4	5	23	L	1	1	1		1	New
Criminal Record Bureau Checks	4	0	2	8	0	0	4	5	23	L	1	1	1		1	New
Personnel Administration system	2	0	4	8	0	0	4	5	23	L	3	3	3		3	
CORPORATE MANAGEMENT																
Risk Management Framework	6	4	0	8	0	0	10	5	33	M	4	4	4		4	New
Corporate Governance Assurance Framework	4	4	0	8	3	0	10	5	34	M	5	5	5		5	New
Partnerships and Funding	4	8	4	8	0	0	6	5	36	M	3	3	3		3	New
Local Strategic Partnership (Accountable Body)	6	4	4	8	0	0	4	5	31	M	5	5	5		5	New
Disaster Planning	4	4	0	8	3	8	5	5	32	M	2	2	2		2	New
Statement of Internal Control	4	4	0	8	3	3	6	5	30	M	3	3	3		3	New
Special Areas:																
Contract - System element	2	4	2	2	0	0	2	3	15	L	15	15	15		15	
Procurement	6	10	8	4	0	0	4	5	37	M	5	5	5		5	New
Misc Audits																
VFM work												5	5	5	5	
IAS Documentation and New system training												35	35	35	35	
Financial and Corruption Audits												10	5	8	7	JWA - Managed Audit
												6	6	6	6	JWA - Managed Audit
Risk H - High, S - Significant, M - Medium, L - Low												325	325	325	325	
Frequency A - Annual, B - Biennial																
T - Triennial and Q - Quadrennial																