

**INTERNAL AUDIT
RISK ASSESSMENT FOR AUDIT PLAN**

Service Name	Audit Type	Transactions Score Weighting x 3	Internal Control Score Weighting x 3	System Changes Score Weighting x 2	Risk Level	Planned Time	Last audited	
W2	Computer	5	3	4	32	10	Feb-12	
Asset Management	Review	5	3	4	32	20	Nov-12	
Housing (inc EHL contract)	Review	5	5	3	36	25	Apl-12	
Leasing & Licensing	Review	5	4	2	31	15	Mar-11	
Theatres (Box office/FOH/ Marketing)	Review	5	2	2	25	15	Oct-12	
Health & Safety	Review	5	3	3	30	15	May-12	
Cafi - Bank Reconciliations	Computer	5	3	4	32	1	Feb-12	
Cafi - Purchasing	Computer	5	3	4	32	4	Oct-11	ongoing 12/13
SX3 - Northgate	Computer	5	1	4	26	10	Sep-12	
Devolved Budgets	Review	3	2	4	23	5	Jul-12	
Galleries and Museums	Review	5	5	2	34	20	Feb-12	
Sports and Community Centres	Review	5	2	2	25	15	Jan-11	
Officers Expenses	Review	4	4	2	28	20	Oct-12	
Planning System	Computer	3	5	3	30	10	NYA	
Elections and Electoral Register	Review	3	1	3	18	10	Dec-12	
Corporate Equality	Review	3	5	3	30	10	NYA	
Civil Contingency	Review	3	2	3	21	15	Nov-12	
APP	Computer	3	5	3	30	10	NYA	
Information Governance inc records management	Review	3	5	3	30	15	NYA	ongoing 12/13
IT Policies and Strategy	Computer	3	1	3	18	5	Feb-13	
Cafi - Debtors	Computer	5	1	4	26	4	Nov-12	
Cafi - Creditors	Computer	5	3	4	32	4	Oct-10	ongoing 12/13
Postal Services	Review	3	1	4	20	10	Aug-12	
Imp. Grants (DFG's) & HMO Licencing	Review	3	2	1	17	10	Feb-12	
Food Safety & Hygiene	Review	4	2	1	20	10	Feb-13	
Procurement (Purchasing and contracts)	Review	5	3	2	28	20	Jan-12	
Civica ICON and KPR	Computer	5	3	2	28	15	Jan-10	
Corporate Complaints	Review	3	5	2	28	10	NYA	

Community Grants	Review	4	3	3	27	10	Oct-07
Human Resources (Pers/recruit/training)	Review	5	3	3	30	15	2010
Cafi - General Ledger	Computer	5	1	3	24	4	Jan-12
Cemeteries & Crematorium	Review	5	3	1	26	10	Jun-07
Destination Management System (DMS)	Computer	3	5	1	26	5	NYA
Land Charges & Searches	Review	4	2	4	26	5	Dec-03
Development Control & S106	Review	4	3	2	25	15	Jan 12
Business Continuity Planning (Incl IT)	Review	3	4	2	25	15	Aug 11
Capital Programme	Review	5	2	2	25	10	Oct-11
Events & Attractions	Review	5	3	2	28	15	Feb-09
GIS System & LLPG	Computer	3	3	3	24	5	Apr-02
Network Controls and Firewalls	Computer	3	3	3	24	15	Nov-05
PC Controls and File Controls	Computer	3	3	3	24	15	Oct-07
Internet Controls	Computer	3	3	3	24	10	Sep-06
Customer Services/Postfield	Computer	1	5	3	24	10	NYA
Pest Control and Public Health Burial	Review	4	3	1	23	10	Jul-03
Partnerships	Review	4	2	2	22	15	Aug-11
Software Compliance	Computer	3	3	2	22	5	Dec-05
Licenses - Entertainment & Taxi	Review	3	3	2	22	10	Mar-07
Conferences & Group Travel	Review	3	3	2	22	10	May-04
Printing Services	Review	3	3	2	22	5	Aug-04
Members (allowances/Interests/Support/hospitality)	Review	4	2	2	22	15	May-06
Tourist Information Centre	Review	4	2	2	22	5	Nov-06
Corporate Strategy/Priorities/Plan	Review	3	2	3	21	15	Aug-11
Security of Data Movement	Computer	4	1	3	21	10	Nov-10
Access to Information	Review	3	2	3	21	15	Aug 10
CHRIS Computer System	Computer	3	2	3	21	5	Feb-08
Project Management Control	Review/Compu	3	2	3	21	15	Jun-11
Downland, Trees and Woodland	Review	3	2	3	21	10	Jun-06
Internet/intranet/telephone payments/PCIDSS	Computer	5	1	1	20	10	Oct-11
BACAS Crematorium System	Computer	3	3	1	20	5	Jun-04
Economic Development	Review	3	2	2	19	15	Aug-11
Insurances	Review	3	3	2	22	10	Sept 11
Risk Management	Review	3	3	2	22	15	Sep-11
Change Controls	Computer	3	2	2	19	5	Dec-09
Performance Management	Review	3	1	3	18	15	May 10

Car Parking inc. Parking Permits	Review	3	1	3	18	10	Sep-09
Electoral Computer Sys.	Computer	3	2	1	17	5	Mar-04
ITFM Contract	Computer	3	1	1	14	10	Jul-08
Fraud	Review	3	2	1	17	5	Mar-06
Homelessness/Temp Accommodations	Review	4	3	3	27	10	Jun-04
Parks and Gardens	Review	5	3	1	26	10	Mar-04
Community Enforcement	Review	2	5	3	27	10	NYA

772

Risk

- 9 - 20 Low
- 21 - 32 Medium
- 33 - 40 High

Transaction Score

- 1 - Under £5k
- 2 - £5001-£25000
- 3 - £25001 - £200000
- 4 - £200001 - £500000
- 5 - Over £500000

Internal Control Score

- 1 - Excellent internal controls
- 2 - Good controls
- 3 - Adequate controls
- 4 - Unsatisfactory controls
- 5 - Major issues raised (or unknown)

System Change Score

- 1 - Not subject to frequent of major change
- 2 - Subject to infrequent or minor change
- 3 - Subject to average change
- 4 - Subject to frequent minor/infrequent major changes
- 5 - Subject to frequent/major change

APPENDIX B

INTERNAL AUDIT
RISK ASSESSMENT FOR AUDIT PLAN 2013-14

Service Name	Audit Type	Transactions Score Weighting x 3	Internal Control Score Weighting x 3	System Changes Score Weighting x 2	Risk Level	Planned Time	Last audited	
Catering	Review	5	5	5	40	20	New	
Housing (inc EHL contract)	Review	5	5	3	36	25	Apl-12	
Galleries and Museums	Review	5	5	2	34	20	Feb-12	Ongoing 12/13
Cafi - Creditors	Computer	5	3	4	32	4	Oct-10	ongoing 12/13
Cafi - Purchasing	Computer	5	3	4	32	4	Oct-11	ongoing 12/13
Cafi - Bank Reconciliations	Computer	5	3	4	32	1	Feb-12	
W2	Computer	5	3	4	32	10	Feb-12	
Asset Management	Review	5	3	4	32	20	Nov-12	
Leasing & Licensing	Review	5	4	2	31	15	Mar-11	
Planning System	Computer	3	5	3	30	10	NYA	
Corporate Equality	Review	3	5	3	30	10	NYA	
APP	Computer	3	5	3	30	10	NYA	ongoing 12/13
Information Governance inc records management	Review	3	5	3	30	15	NYA	ongoing 12/13
Human Resources (Pers/recruit/training)	Review	5	3	3	30	15	2010	
Health & Safety	Review	5	3	3	30	15	May-12	
Corporate Complaints	Review	3	5	2	28	10	NYA	
Events & Attractions	Review	5	3	2	28	15	Feb-09	
Civica ICON and KPR	Computer	5	3	2	28	15	Jan-10	
Procurement (Purchasing and contracts)	Review	5	3	2	28	20	Jan-12	
Officers Expenses	Review	4	4	2	28	20	Oct-12	
Community Enforcement	Review	2	5	3	27	10	NYA	
Homelessness/Temp Accommodations	Review	4	3	3	27	10	Jun-04	
Community Grants	Review	4	3	3	27	10	Oct-07	
Destination Management System (DMS)	Computer	3	5	1	26	5	NYA	
Land Charges & Searches	Review	4	2	4	26	5	Dec-03	
Parks and Gardens	Review	5	3	1	26	10	Mar-04	
Cemeteries & Crematorium	Review	5	3	1	26	10	Jun-07	

APPENDIX B

Northgate	Computer	5	1	4	26	10	Sep-12
Cafi - Debtors	Computer	5	1	4	26	4	Nov-12
Sports and Community Centres	Review	5	2	2	25	15	Jan-11
Business Continuity Planning (Incl IT)	Review	3	4	2	25	15	Aug 11
Capital Programme	Review	5	2	2	25	10	Oct-11
Development Control & S106	Review	4	3	2	25	15	Jan 12
Theatres (Box office/FOH/ Marketing)	Review	5	2	2	25	15	Oct-12
Customer Services/Postfield	Computer	1	5	3	24	10	NYA
GIS System & LLPG	Computer	3	3	3	24	5	Apr-02
Network Controls and Firewalls	Computer	3	3	3	24	15	Nov-05
Internet Controls	Computer	3	3	3	24	10	Sep-06
PC Controls and File Controls	Computer	3	3	3	24	15	Oct-07
Cafi - General Ledger	Computer	5	1	3	24	4	Jan-12
Pest Control and Public Health Burial	Review	4	3	1	23	10	Jul-03
Devolved Budgets	Review	3	2	4	23	5	Jul-12
Conferences & Group Travel	Review	3	3	2	22	10	May-04
Printing Services	Review	3	3	2	22	5	Aug-04
Software Compliance	Computer	3	3	2	22	5	Dec-05
Members (allowances/Interests/Support/hospitality)	Review	4	2	2	22	15	May-06
Tourist Information Centre	Review	4	2	2	22	5	Nov-06
Licenses - Entertainment & Taxi	Review	3	3	2	22	10	Mar-07
Partnerships	Review	4	2	2	22	15	Aug-11
Insurances	Review	3	3	2	22	10	Sept 11
Risk Management	Review	3	3	2	22	15	Sep-11
Downland, Trees and Woodland	Review	3	2	3	21	10	Jun-06
CHRIS Computer System	Computer	3	2	3	21	5	Feb-08
Access to Information	Review	3	2	3	21	15	Aug 10
Security of Data Movement	Computer	4	1	3	21	10	Nov-10
Project Management Control	Review/Compu	3	2	3	21	15	Jun-11
Corporate Strategy/Priorities/Plan	Review	3	2	3	21	15	Aug-11
Civil Contingency	Review	3	2	3	21	15	Nov-12
BACAS Crematorium System	Computer	3	3	1	20	5	Jun-04
Internet/intranet/telephone payments/PCIDSS	Computer	5	1	1	20	10	Oct-11
Postal Services	Review	3	1	4	20	10	Aug-12
Food Safety & Hygiene	Review	4	2	1	20	10	Feb-13

APPENDIX B

Change Controls	Computer	3	2	2	19	5	Dec-09
Economic Development	Review	3	2	2	19	15	Aug-11
Car Parking inc. Parking Permits	Review	3	1	3	18	10	Sep-09
Performance Management	Review	3	1	3	18	15	May 10
Elections and Electoral Register	Review	3	1	3	18	10	Dec-12
IT Policies and Strategy	Computer	3	1	3	18	5	Feb-13
Electoral Computer Sys.	Computer	3	2	1	17	5	Mar-04
Fraud	Review	3	2	1	17	5	Mar-06
Imp. Grants (DFG's) & HMO Licencing	Review	3	2	1	17	10	Feb-12
ITFM Contract	Computer	3	1	1	14	10	Jul-08

718

Risk

- 9 - 20 Low
- 21 - 32 Medium
- 33 - 40 High

Transaction Score

- 1 - Under £5k
- 2 - £5001-£25000
- 3 - £25001 - £200000
- 4 - £200001 - £500000
- 5 - Over £500000

Internal Control Score

- 1 - Excellent internal controls
- 2 - Good controls
- 3 - Adequate controls
- 4 - Unsatisfactory controls
- 5 - Major issues raised (or unknown)

System Change Score

- 1 - Not subject to frequent of major change
- 2 - Subject to infrequent or minor change
- 3 - Subject to average change
- 4 - Subject to frequent minor/infrequent major changes
- 5 - Subject to frequent/major change

Theatres (Box office/FOH/ Marketing)	Review	5	5	2	34	15	NYA	
Galleries and Museums	Review	5	5	2	34	20	Feb-12	
Events & Attractions	Review	5	3	2	28	15	Feb-09	
Destination Management System (DMS)	Computer	3	5	1	26	5	NYA	
Sports and Community Centres	Review	5	2	2	25	15	Jan-11	
Conferences & Group Travel	Review	3	3	2	22	10	May-04	
Tourist Information Centre	Review	4	2	2	22	5	Nov-06	