

Wokingham Borough Council**2017/18 Proposed Internal Audit and Investigation Plan****Key Systems**

These are reviews of fundamental financial systems. External Audit place reliance on this work

Corporate Services	Payroll
Corporate Services	Debtors
Corporate Services	Creditors
Corporate Services	General Ledger
Corporate Services	Cash & Bank Reconciliation
Corporate Services	Cashiers
Corporate Services	Treasury Management
Corporate Services	Housing Rents
Corporate Services	Benefits/CTRS
Corporate Services	Council Tax & NNDR
Corporate Services	Capital Programme, Accounting, Expenditure Monitoring
Corporate Services	Budgetary Control and Reporting
Corporate Services	Fixed Asset Register
Corporate Services	BACS/CHAPS/Cheques

Governance Building Blocks

These reviews cover the key governance elements and are necessary for the formation of the Head of Internal Audit Opinion (HIAO) and Annual Governance Statement (AGS)

Cross Cutting	Performance Management (KPI's)
Cross Cutting	Procurement
Cross Cutting	Risk Management

Key Corporate Risks

These reviews are of the Council's Corporate Risk Register

Corporate Services	Risk of a significant fine and reputational damage due to loss of confidential/sensitive data.
Corporate Services	Risk that the council fails to deliver key investment priorities through insufficient resources or inadequate planning
Cross Cutting	Risk of Health and Safety Failure Leading to Death or Serious Injury
Customer and Locality Services	Risk that essential transport infrastructure needs a significant short term investment for repairs
People Services	Risk of serious harm or death of a vulnerable adult for whom the Borough has a responsibility for
People Services	Risk of serious or significant harm to a vulnerable child or young person with whom the Council is working

Key Operational Risks

These are the high rated risks on the Directorate Risk Registers. This does not include full reviews which have coverage in 2016/17 so we propose not reviewing in 2017/18

Corporate Services

Schools Academisation
Shared Property Services (follow up)
Homelessness
Housing and Planning Act

Cross Cutting

Base information (including health, housing & schools)

Customer and Locality Services

Highways (to link with the Corporate Risk of Risk that essential transport infrastructure needs a significant short term investment for repairs)

People Services

Risk of inability to match supply and demand for school places
Contract Monitoring - Adults covering quality and value for money

Management/Member Requests - Consultancy

These are reviews (assurance or advisory) that have been requested by management

Corporate Services	Land Charges
Corporate Services	Procurement Cards
Customer and Locality Services	Health and Safety

Auditor Judgement

These are the reviews that are proposed by the HIA based on their professional judgement

Cross Cutting	21st Century Council
Corporate Services	Schools Finance

IT Audit

These are specialist IT audits

Corporate Services	IT System Reconciliations
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Servicing the Business

These are other audit related activities performed by Internal Audit

Cross Cutting	Grant Certifications: DfT, Troubled Families
Cross Cutting	Facilitating the AGS/Corporate Governance
Cross Cutting	Development of New Systems / Special Projects
Cross Cutting	Effectiveness of System of Internal Audit
Cross Cutting	Advice on Demand
Cross Cutting	Contingency/Consultancy

Cross Cutting	Follow ups (Very High and High Risk Only)
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Total Internal Audit Days	672
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Total Investigation Days	450
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