

SHARED AUDIT AND INVESTIGATION SERVICE**PROGRESS OF WOKINGHAM BOROUGH COUNCIL 2016/17 INTERNAL AUDIT PLAN (to 31 December 2016)**

AUDIT TITLE	DIRECTORATE	STATUS	DRAFT AUDIT REPORT OPINION	FINAL AUDIT REPORT OPINION
<u>2015/16 Audits Carried Forward</u>				
<u>Key Financial Systems</u>				
Capital Programme, Accounting, Expenditure Monitoring	Finance & Resources	FINAL		3
Financial Management (Budgetary Control and Reporting)	Finance & Resources	FINAL		2
Housing Rents	Finance & Resources	DRAFT		
<u>Governance Building Blocks</u>				
Major Corporate Projects	Governance & Improvement	FINAL		2
<u>Operational Risks</u>				
Implementation of Children and Families Act	Children's Services	FINAL		2
Contract Management	Cross Cutting	FINAL		3
S106 Agreements	Environment	FINAL		2
<u>2016/17 Audits</u>				
<u>Key Financial Systems</u>				
Creditors	Finance & Resources	FINAL	1	1
Cashiers	Finance & Resources	DRAFT	2	
Treasury Management	Finance & Resources	DRAFT	2	
Council Tax and NNDR	Finance & Resources	WIP		
Capital Programme, Accounting, Expenditure Monitoring	Finance & Resources	WIP		
Budgetary Control and Reporting	Finance & Resources	WIP		
<u>Key Strategic Risks</u>				
Risk of Failure of Health and/or Social Care System	Health & Wellbeing	DRAFT	2	
<u>Key Operational Risks</u>				
Information Management	Governance & Improvement	FINAL	2	2
Compliance with the Constitution	Governance & Improvement	FINAL	2	2
<u>Management/Member Requests</u>				
Gas Servicing Safety Review (Housing)	Health & Wellbeing	FINAL	2	2
<u>Auditor Judgement</u>				
Contract Management (Top Ten Spend)	Cross Cutting	DRAFT	2	
Bulmershe School	Finance & Resources	FINAL	2	2
All Saints CE (Aided) Primary School	Finance & Resources	FINAL	2	2
Early St Peter's Primary School	Finance & Resources	FINAL	2	2
Farley Hill Primary School	Finance & Resources	FINAL	2	2
Keep Hatch Primary School	Finance & Resources	FINAL	2	2
Bearwood Primary School	Finance & Resources	FINAL	2	2
Winnersh Primary School	Finance & Resources	FINAL	2	2
Emmbrook Secondary School	Finance & Resources	DRAFT	2	
South Lake Primary School	Finance & Resources	DRAFT	2	
Lambs Lane Primary School	Finance & Resources	DRAFT	2	
Shared Property Services	Finance & Resources	DRAFT	3	

Servicing the Business

Grant Cert: Troubled Families	Children's Services	FINAL	C
Grant Cert: Bus Service Operators Grant	Environment	FINAL	C
Grant Cert: Highways Infrastructure & Maintenance Grant	Environment	FINAL	C
Grant Cert: Disabled Facility Grant	Health & Wellbeing	FINAL	C
Grant Cert: Social Care Capital Grant	Health & Wellbeing	FINAL	C
Effectiveness of System of Internal Audit	Governance & Improvement	FINAL	E

Consultancy

Children's Services - Health and Safety
Governance of the Local Authority Trading Companies
Contract Auditing
Highways SDL Risk Registers
Highways Infrastructure Assets
Schools Pensions Contributions
School Procurement Cards

Legend

1 - Complete and Effective

- All necessary Treatment Measures are in place and are operating effectively.
 - Residual risks have been reduced to an acceptable level
 - There are no unacceptable financial implications.
 - Concerns reported are low.
- (Risk management processes are strong and controls are adequate and effective).

2- Substantially Complete and Generally Effective

- Most key Treatment Measures are in place and these operate effectively.
 - The majority of residual risks have been reduced to an acceptable level.
 - There are some unacceptable financial implications.
 - The majority of concerns are of a predominately medium impact/likelihood.
- (Risk management processes are good and controls are adequate although only partially effective).

3 - Range of Risk Mitigation Controls is incomplete and risks are not effectively mitigated

- Not all key Treatment Measures are in place and / or do not operate effectively
 - Residual risks have not all been reduced to an acceptable level
 - There are some unacceptable financial implications associated with more than one risk mitigation control or because of a lack of risk mitigation control.
 - There are a number of significant concerns that are of a high impact/likelihood.
- (Risk management processes and controls are adequate but not effective in mitigating the identified risks).

4-There is no effective Risk Management process in place

- There are no appropriate Treatment Measures in place.
 - Residual risks remain at an unacceptable level
 - There are a number of concerns of a very high or high impact/likelihood.
- (Risk management processes and controls are weak).

C
E

Grant Certification Complete
Exempt from Classification