

SHARED AUDIT AND INVESTIGATION SERVICE			
PROGRESS OF WOKINGHAM BOROUGH COUNCIL INTERNAL AUDIT PLAN 2016/17 (to 30 June 2016)			
AUDIT TITLE	DIRECTORATE	STATUS	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
Community Infrastructure Levy Operation/S106	Environment	FINAL	2
Governance of the Local Authority Trading Companies	Finance & Resources	WIP	
<u>2016/17 Audits</u>			
<u>Key Operational Risks</u>			
Information Management	Governance & Improvement	DRAFT	
<u>Management/Member Requests</u>			
Highways SDL Risk Registers	Environment	WIP	
Gas Servicing Safety Review (Housing)	Health & Wellbeing	FINAL	2
<u>Auditor Judgement</u>			
Contract Management	Cross Cutting	WIP	
Bulmershe School	Finance & Resources	DRAFT	
All Saints CE (Aided) Primary School	Finance & Resources	WIP	
Early St Peter's Primary School	Finance & Resources	WIP	
Farley Hill Primary School	Finance & Resources	WIP	
<u>Servicing the Business</u>			
Grant Cert: Social Care Capital Grant	Finance & Resources	FINAL	C
Highways Infrastructure Assets	Finance & Resources	WIP	
Effectiveness of System of Internal Audit	Governance & Improvement	FINAL	E
<u>2016/17 Deferred Audits</u>			
IT Disaster Recovery	Finance & Resources		
Server Room Controls (Physical, Environmental and IT Software Licences & IT Asset Management)	Finance & Resources		
Risk of inability to cope with increased burdens	Finance & Resources		
Risk of serious harm or death of a vulnerable adult for whom the Borough has a responsibility for	Health and Wellbeing		

Legend

1 - Complete and Effective	<ul style="list-style-type: none"> • 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. <p>(Risk management processes are strong and controls are adequate and effective).</p>
2- Substantially Complete and Generally Effective	<ul style="list-style-type: none"> • 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. <p>(Risk management processes are good and controls are adequate although only partially effective).</p>
3 - Range of Risk Mitigation Controls is incomplete and risks are not effectively mitigated	<ul style="list-style-type: none"> • 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. <p>(Risk management processes and controls are adequate but not effective in mitigating the identified risks).</p>
4-There is no effective Risk Management process in place	<ul style="list-style-type: none"> • 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. <p>(Risk management processes and controls are weak).</p>
C E	Grant Certification Exempt