

**2017/18 Wokingham Borough Council Internal Audit Plan Status  
(as at 31 December 2017)**

<b>AUDIT TITLE</b>	<b>DIRECTORATE</b>	<b>STATUS</b>	<b>DRAFT AUDIT REPORT OPINION</b>	<b>FINAL AUDIT REPORT OPINION</b>
<b><u>2017/18 Audits</u></b>				
<b><u>Key Financial Systems</u></b>				
Cash and Bank Reconciliation	Corporate Services	DRAFT	2	
Fixed Asset Register	Corporate Services	WIP		
Housing Benefit and Council Tax Reduction Scheme	Corporate Services	WIP		
<b><u>Operational Risks</u></b>				
Procurement Cards	Corporate Services	FINAL	2	2
Shared Property Services	Corporate Services	WIP		
<b><u>Servicing the Business</u></b>				
Beechwood Primary School	Corporate Services	FINAL	2	2
Shinfield Infant and Nursery School	Corporate Services	FINAL	2	1
Loddon Primary School	Corporate Services	DRAFT	2	
Rivermead Primary School	Corporate Services	DRAFT	1	
St Crispin's Secondary School	Corporate Services	DRAFT	1	
21 <sup>st</sup> Century Council - Governance	Corporate Services	DRAFT	2	
Capital Programme, Accounting, Expenditure Monitoring	Corporate Services	WIP		
Council Tax and NNDR	Corporate Services	WIP		
Creditors	Corporate Services	WIP		
Colleton Primary School	Corporate Services	WIP		
Corporate Health and Safety	Corporate Services	WIP		
Health and Safety (Customer and Locality Services)	Customer and Locality Services	WIP		
Troubles Families Grant	Corporate Services			C
Grant Certification: Bus Subsidy Operators Grant	Corporate Services			C
Integrated Transport Grant	Place			C
<b><u>Consultancy</u></b>				
Centralised Transport Unit				
Children's Disabilities Direct Payments and Personal Budgets				
Balfour Beatty Living Places payment process				
<b><u>2016/17 Audits Carried Forward</u></b>				
<b><u>Key Financial Systems</u></b>				
Payroll	Finance & Resources	FINAL	2	2
Debtors	Finance & Resources	FINAL	3	3
General Ledger	Finance & Resources	FINAL	2	1
Cash and Bank Reconciliation	Finance & Resources	FINAL	1	1
Cashiers	Finance & Resources	FINAL	2	2

Housing Rents	Finance & Resources	FINAL	3	3
Benefits/CTRS	Finance & Resources	FINAL	1	1
Budgetary Control and Reporting	Finance & Resources	FINAL	2	2
BACS/CHAPS and Cheques	Finance & Resources	FINAL	1	1
<b>Auditor Judgement</b>				
Contract Management (Top Ten Spend)	Cross Cutting	FINAL	2	2
<b>Consultancy</b>				
Children's Services - Health and Safety				
Governance of the Local Authority Trading Companies (Holding, Optalis and WHL)				
Contract Auditing				
Highways Infrastructure Assets				
Schools Pensions Contributions				

<b>Audit Opinion – Legend</b>	
1. Complete and Effective	<ul style="list-style-type: none"> <li>• All necessary Treatment Measures are in place and are operating effectively.</li> <li>• Residual risks have been reduced to an acceptable level</li> <li>• There are no unacceptable financial implications.</li> <li>• Concerns reported are minor.</li> </ul> <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"> <li>• Most key Treatment Measures are in place and these operate effectively.</li> <li>• The majority of residual risks have been reduced to an acceptable level.</li> <li>• There are some unacceptable financial implications.</li> <li>• The majority of concerns are of a predominately moderate impact/likelihood.</li> </ul> <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"> <li>• Not all key Treatment Measures are in place and / or do not operate effectively</li> <li>• Residual risks have not all been reduced to an acceptable level</li> <li>• There are some unacceptable financial implications associated with more than one risk mitigation control or because of a lack of risk mitigation control.</li> <li>• There are a number of concerns that are predominantly of a major impact/likelihood.</li> </ul> <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"> <li>• There are no appropriate Treatment Measures in place.</li> <li>• Residual risks remain at an unacceptable level</li> <li>• Reported concerns are predominantly of a catastrophic or major impact/likelihood.</li> </ul> <p>(Risk management processes and controls are weak).</p>
C	Certification
E	Exempt from classification

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