2018/19 Wokingham Borough Council Internal Audit Plan Status (as at 30 September 2018)

AUDIT TITLE	DIRECTORATE	STATUS	DRAFT AUDIT REPORT OPINION	FINAL AUDIT REPORT OPINION
2018/19 Audits				
Key Financial Systems				
BACS, CHAPS and Cheques	Corporate Services	WIP		
Fixed Asset Register	Corporate Services	WIP		
Governance Building Blocks				
Constitution	Cross Cutting	FINAL	2	2
Corporate Governance	Cross Cutting	DRAFT	3	
Performance Management	Cross Cutting	FINAL	2	2
Risk Management	Cross Cutting	DRAFT	2	
Key Corporate Risks				
21st Century Council	Cross Cutting	DRAFT	2	
Vulnerable Child	People	WIP		
Key Operational Risks				
Shared Property Services (follow up review)	Corporate Services	FINAL	3	3
Servicing the Business				
Keep Hatch Primary School	Corporate Services	FINAL	2	2
Sonning C of E School	Corporate Services	DRAFT	2	
Walter Infant School	Corporate Services	DRAFT	2	
Emmbrook Secondary School	Corporate Services	DRAFT	1	
Hawthorn Primary School	Corporate Services	DRAFT	2	
Troubled Families Grant	People			C
Consultancy				
Planning Controls	Corporate Services	DRAFT	2	
Building Control	Customer and Locality Services	WIP		
Licensing	Customer and Locality Services	WIP		
Right to buy	Customer and Locality Services	WIP		
Fosters Extra Care Scheme	People	WIP		
2017/18 Audits Carried Forward				
Key Financial Systems				
General Ledger	Corporate Services	FINAL	2	2
Housing Rents	Corporate Services	FINAL	3	3
Benefits/CTRS	Corporate Services	DRAFT	1	
Budgetary Control and Reporting	Corporate Services	FINAL	2	2
Capital Programme	Corporate Services	FINAL	1	1

Creditors	Corporate Services	DRAFT	2	
Debtors	Corporate Services	FINAL	3	3
Payroll	Corporate Services	DRAFT	2	
Key Corporate Risks				
21st Century Council	Cross Cutting	FINAL	2	2
Servicing the Business				
Colleton Primary School	Corporate Services	FINAL	2	1

Audit Opinion – 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 minor. (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 moderate 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 concerns that are predominantly of a major 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 • Reported concerns are predominantly of a catastrophic or major impact/likelihood. (Risk management processes and controls are weak).
C	Certification
E	Exempt from classification

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