2018/19 Wokingham Borough Council Internal Audit Plan Status (as at 31 December 2018)

AUDIT TITLE	DIRECTORATE	STATUS	DRAFT AUDIT REPORT OPINION	FINAL AUDIT REPORT OPINION
2018/19 Audits				
Key Financial Systems				
Treasury Management	Corporate Services	FINAL	2	2
Fixed Asset Register	Corporate Services	DRAFT	2	
BACS, CHAPS and Cheques	Corporate Services	WIP		
Budgetary Control and Reporting	Corporate Services	WIP		
Capital Accounting	Corporate Services	WIP		
Cash and Bank Reconciliation	Corporate Services	WIP		
General Ledger	Corporate Services	WIP		
Governance Building Blocks				
Constitution	Cross Cutting	FINAL	2	2
Performance Management	Cross Cutting	FINAL	2	2
Corporate Governance	Cross Cutting	DRAFT		
Project Management	Cross Cutting	DRAFT	2	
Risk Management	Cross Cutting	DRAFT	2	
Key Corporate Risks				
21st Century Council	Cross Cutting	FINAL	2	
Vulnerable Child	People	DRAFT	2	
Key Operational Risks				
Shared Property Services (follow up review)	Corporate Services	FINAL	3	3
Public Health	Corporate Services	DRAFT	3	
Town Centre Regeneration	Cross Cutting	WIP		
Servicing the Business				
Keep Hatch Primary School	Corporate Services	FINAL	2	2
Sonning C of E School	Corporate Services	FINAL	2	2
Walter Infant School	Corporate Services	FINAL	2	1
Emmbrook Secondary School	Corporate Services	FINAL	1	1
Hawthorn Primary School	Corporate Services	DRAFT	2	
Bus Subsidy Grant	People			C
DfT Transport Capital Grant	People			C
Disabled Facilities Grant	People			C
Troubled Families Grant	People			C
Consultancy				
Planning Controls	Corporate Services			
Building Control	Customer and Locality Services			
Licensing	Customer and Locality Services			

Right to Buy	Customer and Locality Services			
Fosters Extra Care Scheme	People			
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	FINAL	1	1
Budgetary Control and Reporting	Corporate Services	FINAL	2	2
Capital Programme	Corporate Services	FINAL	1	1
Debtors	Corporate Services	FINAL	3	3
Payroll	Corporate Services	FINAL	2	2
Creditors	Corporate Services	FINAL	2	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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