

**2019/20 Wokingham Borough Council Internal Audit Plan Status
(as at 30 June 2019)**

AUDIT TITLE	DIRECTORATE	STATUS	DRAFT AUDIT REPORT OPINION	FINAL AUDIT REPORT OPINION
<u>2019/20 Audits</u>				
<u>Key Corporate Risks</u>				
Corporate Health and Safety	Corporate Services	WIP		
<u>Key Operational Risks</u>				
Direct Payments – Adults	Adult Services	WIP		
Equality	Cross Cutting	WIP		
<u>Servicing the Business</u>				
Facilitating the AGS	Corporate Services	WIP		
Grazeley Primary School	Corporate Services	WIP		
<u>2018/19 Audits Carried Forward</u>				
<u>Key Financial Systems</u>				
Budgetary Control and Reporting	Corporate Services	FINAL	2	2
Fixed Asset Register	Corporate Services	FINAL	2	2
General Ledger	Corporate Services	DRAFT**	2	
Capital Accounting	Corporate Services	DRAFT	2	
BACS, CHAPS and Cheques	Corporate Services	WIP*		
Cashiers	Corporate Services	C/F (Q1 2019/20)***		
Creditors	Corporate Services	C/F (Q1 2019/20)***		
Payroll	Corporate Services	C/F (Q1 2019/20)		
Benefits/CTRS	Locality and Customer Services	C/F (Q1 2019/20)***		
Council Tax & NNDR	Locality and Customer Services	C/F (Q1 2019/20)***		
<u>Governance Building Blocks</u>				
Corporate Governance	Cross Cutting	DRAFT	3	
Project Management	Cross Cutting	DRAFT	2	
Statutory Roles and Responsibilities	Cross Cutting	WIP****		
<u>Key Corporate Risks</u>				
Information and GDPR Compliance	Cross Cutting	C/F (Q1 2019/20)		
School Places	Children's Services	C/F (Q1 2019/20)		
<u>Key Operational Risks</u>				
Public Health	Corporate Services	FINAL	3	3
Town Centre Regeneration	Cross Cutting	FINAL	2	2
Fosters Extra Care Scheme	Adult Services	WIP		

*This audit area has been fragmented in to other Key financial Systems audits to ensure complete coverage.

**This audit is awaiting responses from management due to uncertainties around countermeasure responsibilities leading to a delay in finalising.

***These audits have not been started due to a request from management to defer.

****Awaiting information from management to enable the commencement of the audit fieldwork to take place.

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