APPENDIX B

Number	Directorate/Service	Audit Area	Audit type/source	Audit Name	Potential Risks	Audit Scope	Additional Comments/Added Value	Contact
1	Adult Care Commissioning	Safeguarding (Adults), including Care Homes	Operational	Client Property and Contract Monitoring	Risk to vulnerable clients. Wiltshire Council not safeguarding clients property. Reputational risk.	To review Contracts Inspection reports from Contracts Officers visits. To review rates charged and rationale for making spot placements. To carry out audit work across Adults Services through visits to places of care, including visits to in house and external homes to review procedures for handling clients property. CQC requirements will be taken into account when agreeing the scope.	Large area covered by several individual audits. To provide assurance at Contracts Officers level. Value for Money - efficiencies of block placements is fully utilised. Covered at more operational level than CQC inspections. Providing management assurance.	James Cawley
2	Adult Social Care Operations	Adult Social Care Management - review of capacity and management Information	Corporate Risk Register	Monitoring Capacity of Social Workers	Insufficient capacity to effectively deliver the service. Over reliance on agency workers. Poor practice may not be identified. Reputational risk.	To review the management information in relation to staff workloads.	Increased ability to place reliance on key information. Potentially identify overlaps and management efficiencies.	Debbie Medlock
3	Adult Social Care Operations	Care Management	Operational	Reassessments and Reviews	Changes to requirements are not identified promptly, financial loss to the Council.	To review a sample of clients to confirm reassessments and reviews have been undertaken in line with policy.	Continuation of the work started in 13/14. Agreed with management to defer to 14/15 to allow audit to give assurance that backlog has been addressed.	Debbie Medlock
4	Adult Care Commissioning	Court of Protection	Operational	Court of Protection	Wiltshire Council not safeguarding clients assets. Fraud, reputational risk.	To review the procedure used by the Court of Protection team and monitoring arrangements in place.	Provide management assurance.	James Cawley
5	Children's SEN/Disability	Special Educational Needs and Transitions	Operational	SEN Provision & Transitions	Inaccurate management information resulting in poor approach to securing placements.	To review data held in relation to Special Educational Needs. To review management information and performance reporting. To review timeliness, accuracy and completeness of information shared between services.	Audit requested deferred from 13/14 to allow new procedures and processes to be implemented.	Terence Herbert
6	Children's Services	Safeguarding (Childs)	Operational	Safeguarding	Failure in duty of care towards vulnerable children putting them at risk of harm. Obligations not met.	To carry out further audit work across Childrens Services, including Schools. Ofsted requirements will be taken into account when agreeing the scope.	Provide management assurance and help prepare for Ofsted and other inspections.	Terence Herbert
7	Children's Social Care	Capacity of Social Workers	Corporate Risk Register	Capacity to deliver front line services.	Poor service to customers. Required actions not delivered.	To review the monitoring arrangements for staff workloads. To compare actual workloads to recommended levels. To review staff turnover, recruitment and employment mix.	Audit requested deferred from 13/14.	Terence Herbert
8	Children's Social Care	Looked After Children, including referral and assessments	Operational	Looked After Children	Risk of harm to vulnerable children. Reputational risk following poor Ofsted opinion. Children not meeting criteria are not supported or monitored. Person responsible for supporting CAF is not sufficiently trained or competent.	To support management in meeting Ofsted requirements. To review and test latest improvement plan. To review where Initial Assessments do not progress further. To confirm that the Wiltshire Council criteria is not met. To review procedure for implementation of Common Assessment Framework. To follow up CAF/Support Network/Person Responsible.	Provide management assurance and help prepare for Ofsted and other inspections.	Terence Herbert
9	Corporate	Business Plan and performance / resource management	Corporate Risk Register	Buiness and resource plan	Anticipated savings are not realised. Council priorities are not delivered due to lack of funding. Council priorities as set out in Business Plan are not delivered. Inaccurate data. Unable to place reliance on performance indicators.	To review frequency and completeness of budget monitoring. To ensure service plans are complete and supported by accurate monitoring information. To review information used for Performance management. To assess how performance and financial information is being aligned.	Provide management assurance and help improve the council's planning process.	Robin Townsend & Michael Hudson
10	Corporate	Corporate Governance	Governance	Corporate Governance	Councils corporate objectives, policies, procedures are not communicated, service delivery is not inaccordance with objectives. Roles & responsibilities are not clearly defined.	To review governance and decision making across the Council. To ensure Scheme of Delegation is in place, appropriate and effective.	Provide management assurance and prevent ultra vires decisions.	Robin Townsend & Ian Gibbons
11	Corporate	Corporate Governance	Governance	Risk and Performance Management	Corporate and service risks not identified, monitored, controlled. Unable to place reliance on performance indicators.	To review current strategy for risk and performance management. To ensure performance indicators are based on accurate data. To review process for capturing and evaluating risks across the Council.	Restructure of Risk Management team. Alignment of corporate governance with the business plan.	Robin Townsend

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12	Economic, Development & Planning	Development Control	Operational	Planning Applications	New planning application system not effective. Benefits not realised. Poor customer service. Reputational.	To test compliance with new system procedures and reporting.	Requested by Audit Committee. Audit deferred from 13/14 to allow implementation of new system.	Alistair Cunningham
13	Economic, Development & Planning	Development Control	Operational	S.106 monies/Community Infrastructure Levy (CIL)	Funds not secured from developer. Monies spent inappropriately or not spent within required timescales. Developer could reclaim funds.	To review current S106 agreements (to be replaced by CIL) and procedure for ring-fencing monies and expenditure.	Requested by Audit Committee. Added Value - Assurance around use and not losing monies.	Alistair Cunningham
14	Environment, Waste & Leisure	Fleet	Operational	Depots	Negligence. Employees and visitors to site could be placed at harm. Fines from HSE or VOSA.	To review processes in place for depots and assurances around tenants operations.	Findings and recommendations from this audit could be taken forward for implementation across the Council.	Tracy Carter
15	Environment, Waste & Leisure	Leisure Centres	Operational	Leisure Centres - Income	Financial loss or fraud. Inconsistent processes.	To review procedures in place for recording and collection of in-house leisure centre income.		Tracy Carter
16	Environment, Waste & Leisure	Waste	Operational	Waste Collection	Poor customer service.	To review process in place for securing replacement waste collection contract.	Findings and recommendations from this audit could be taken forward for other major contracts.	Tracy Carter
17	Environment, Waste & Leisure	Waste	Operational	Waste Disposal/Recycling	Poor customer service. Not meeting environmental targets. Fines applied.	To review contract monitoring for Hills contract, including management of recycling centres. To review robustness of data and penalties applied.		Tracy Carter
18	Finance	Council Tax	Operational/Key Controls	Council Tax	Charges are incorrectly applied or uncollected. Discounts / allowances are incorrectly applied. Collections are insecure. Income is not posted accurately and promptly. Arrears are not promptly and effectively pursued.	Core financial system. Review and test controls established to ensure operating adequately and effectively. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Michael Hudson
19	Finance	Disposal of Assets	Operational	Disposal of Assets	Best value not achieved. Reputational. Non compliance with procedures, unauthorised disposal of assets.	To review procedure for asset disposal. To sample sales of assets and review against procedure.	Key Control - assurance for management and external audit	Michael Hudson
20	Finance	General Ledger (GL) & Financial Accounting	Operational/Key Controls	GL & Financial Accounting	Inaccurate financial reporting. Production of annual accounts is compromised.	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Michael Hudson
21	Finance	Grant Certification	Operational	Grant Certification	Failure to comply with conditions of grant. Grant monies may not be awarded.	To carry out checks on grant returns in accordance with expectations of grant awarding bodies. To review administration of Trust Funds.	Contact will depend on Grants reviewed. Assurance to management and KPMG	Michael Hudson
22	Finance	Housing & Council Tax Benefits	Operational/Key Controls	Housing & Council Tax Benefits	Applications are not promptly and accurately processed. Information verification is inadequate. Payments are incorrect and untimely. Overpayments are not promptly recovered. Inadequate arrangements exist to prevent fraud.	Core financial system. Review and test controls established to ensure operating adequately and effectively. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Michael Hudson
23	Finance	Imprest accounts	Operational	Imprest Year End returns	Inappropriate use of Council funds. Financial loss or fraud.	Review central year end returns for Imprest Accounts. Carry out checks for a sample of accounts to reconcile to returns.	Key Control - assurance for management and external audit	Michael Hudson
24	Finance	Imprests	Operational	Unannounced imprest sites visits	Inappropriate use of Council funds. Financial loss or fraud.	To undertake unannounced visits to carry out cash-ups and review administration of imprest accounts on site.	Preventative assurance over low level loss or fraud or more significant issues.	Michael Hudson
25	Finance	NNDR	Operational/Key Controls	NNDR	Charges are incorrectly applied or uncollected. Discounts / allowances are incorrectly applied. Collections are insecure. Income is not posted accurately and promptly. Arrears are not promptly and effectively pursued.	Core financial system. Review and test controls established to ensure operating adequately and effectively. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Michael Hudson
26	Finance	Pensions	Operational	Administration of Pensions	Poor procedures leading to poor administration of the County pension scheme. Inaccurate service records causing incorrect payments of benefits. Financial loss. Payments not made promptly. Poor customer service.	Full systems audit to review areas not covered by key control external audit work.	Key Control - assurance for management and external audit	Michael Hudson
27	Finance	Pensions	Operational/Key Controls	Pensions	Incorrect payments. High number of transactions. Service provided to external organisations and pensioners.	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work. Customer facing service.	Key Control - assurance for management and external audit	Michael Hudson

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28	Finance	Revenues and Benefits	Operational	Welfare Reform Act	Cumulative effect of reductions in benefit leading to increase in bad debts. Financial and reputational risk.	To review Council Tax and Housing Rent debt management policies and procedures. To incorporate and extend key control work.	Further amendments to Council Tax reduction scheme.	Michael Hudson
29	Finance	Treasury Management	Operational/Key Controls	Treasury Management	Lack of monitoring and reconciliation. Inadequate cashflow.	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Michael Hudson
30	Finance	Trust Funds	Operational	Trust Funds Administration	Inappropriate use of Council funds. Financial loss or fraud. Reputational.	To review administration of Trust Funds. To review expenditure and documentation.	Key Control - assurance for management and external audit	Michael Hudson
31	Finance	VAT	Operational	Payment and Recovery of VAT	HMRC inspection/fines.	To review documentation where VAT is paid or recovered.	Management assurance ahead of any HMRC Inspection	Michael Hudson
32	Finance	Youth Centres	Operational	Unofficial Fund Accounting/Procedures	Incorrect record keeping or fraudulent activity may occur. Reputational as employee of Wiltshire Council responsible for handling funds.	To gather information on the location of unofficial funds at centres. To review how accounts are set up, funds accounted for and monitored.	Investigate needs/alternatives.	Michael Hudson
33	Highways and Transport	Car Parking	Operational	Residential Parking Permits	Inappropriate or fraudulent use of permit. Income not collected.	To review procedures for issuing and billing of residential parking permits.	Reduce risk of fraud	Parvis Khansari
34	Highways and Transport	Highways	Operational	Highways & Streetscene Contract	Contractual obligations not being met. Financial and reputational.	To review Contract Management and Monitoring in place. To review compliance with CPU requirements. To review work orders, job allocation and prioritisation of work.	To provide management assurance of controls in place and identify any areas of improvement that may yield greater efficiencies in the contract.	Parvis Khansari
35	Housing	Core financial systems	Operational/Key Controls	Housing Rents	Incorrect standing data changes to annual rent liabilities from failures to effectively management check prior to adjustment - and need for subsequent in year amendments to tenants' accounts, lack of periodic reconciliation of rent refunds, poor customer service through inadequate monitoring and repayment of credit balances, inadequate measures to pursue tenant arrears effectively.	Core financial system. Review and test systems for the administration and management of Housing Rents to ensure operating effectively. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	James Cawley
36	Information Services	Asset Management	IT audits	Configuration Management Database	Inaccurate inventory of IT assets. Loss of assets/information.	To verify the accuracy of information held on the Configuration Management Database.	Key Control - assurance for management and external audit	Mark Stone
37	Information Services	Asset Management	IT audits	Software Licensing	Users exceed number of licences and subsequent fines levied.	To review position on use of applications and the required software licences.	To provide management assurances and identify any areas of under or over licencing to protect against cost or identify savings.	Mark Stone
38	Information Services	Core financial systems - Corporate ICT	IT/Key controls	Corporate ICT Processes	Insecure network management and security.	Review of IT Networks. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Mark Stone
39	Information Services	Core financial systems - IT Northgate	IT/Key controls	IT - Revenues & Benefits (Northgate)	System non-availability could result in non-collection of debts (CT, NNDR) and non-payment of invoices, benefits and salaries integrity. Inaccurate data could result in wrong bills, payments etc. Fraud.	Review of IT application, Northgate. Also contributes to external audit assurance work.	Key Control - assurance for management and external audit	Mark Stone
40	Information Services	Core financial systems - IT QL	IT/Key controls	IT - QL	System non-availability. Inability to collect rents. Reputational and financial loss.	Review of new IT system for Housing. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Mark Stone
41	Information Services	Core financial systems - IT SAP	IT/Key controls	IT - SAP	System non-availability. Inability to collect rents. Reputational and financial loss.	Review of IT application SAP. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Mark Stone
42	Information Services	HelpDesk	IT audits	Helpdesk Targets & Performance	Poor customer service. Risk to business delivery.	To review Helpdesk performance monitoring and follow up.	To provide management assurance and identify efficiencies	Mark Stone
43	Information Services	Information Security	IT audits	Active Directory	Unauthorised access to systems and information.	To review permissions and groups. To complement key controls work.	Key Control - assurance for management and external audit	Mark Stone

Number	Directorate/Service	Audit Area	Audit type/source	Audit Name	Potential Risks	Audit Scope	Additional Comments/Added Value	Contact
44	Information Services/Finance	Core financial systems - Civica Cash Receipting	IT/Key controls	Civica Cash Receipting	System non-availability could result in inability to allocate payments and monies received. Reputational risk. Inaccurate data could result in fraud.	Review of IT application Civica Cash Receipting System. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Mark Stone
45	Legal & Governance	Information Assurance	Governance	Quality Assurance Checks	Unauthorised access to systems and information. Business unaware of IT security issues leading to decisions based on innacurate information. Security and reputational.	To check frequency and accuracy of assurance checks from the assurance catalogue which provides assurance to the business.	To provide management assurances	Ian Gibbons
46	Legal & Governance	Information Management	Governance	Informarion Management	Inability to retrieve information when required. Non-compliance with legislation. Lost/mislaid information.	To review document retention, hard copy and electronic. To review current policy.	Reduce storage costs for retention of information.	Ian Gibbons
47	Legal & Governance	Information Security	Governance	Information Security Breaches	Information security breaches leave the authorities' information assets at risk of falling into the wrong hands. This could lead to reputational and financial impacts (ICO or press).	To assess timeliness, appropriateness and recording of investigations on security breaches. To review corrective action taken.	To provide management assurances	Ian Gibbons
48	People and Business	Absence Management	Operational	Absence Management	Inconsistent approach across the Council's services. Inability to identify and assess absence corporately.	To review procedures for recording and monitoring absence.	To provide management assurances	Barry Pirie
49	People and Business	Accounts Payable	Operational/Key Controls	Accounts Payable	Incorrect payments to Providers. Fraudulent creditors. False invoices. Late payment fines. Bypassing procurement controls.	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Barry Pirie
50	People and Business	Accounts Receivable	Operational/Key Controls	Accounts Receivable	Poor quality of invoicing. Financial loss. Not all income received. Debtors/debt management not managed effectively.	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work.	Key Control - assurance for management and external audit	Barry Pirie
51	People and Business	Employment Tracking	Operational	Employment Tracking	Unable to confirm totality of persons with access to information or systems at a given time. For leavers, unable to ensure access been removed.	To follow up on Starters/Changes/Leavers review. To test compliance with the new e-forms developed as part of the review.	To provide management assurances over operation of new processes, supporting integrity of data used in management decision making.	Barry Pirie
52	People and Business	Expense Claims	Operational	Expense Claims - HMRC	Unable to provide evidence on demand. HMRC inspections/fines.	To review storage and retention of VAT receipts for reimbursable and reclaimed expenditure.	Checking & authorisation of expense claims covered in prior years. Scope to focus on HMRC inspections this year.	Barry Pirie
53	People and Business	Occupancy Data	Operational	Occupancy Data	Incorrect placement availability data. Unnecessary wait for placement. Financial implications of void payments.	To verify accuracy of data held relating to occupancy data and vacancies. To review reconciliation of voids. To review notifications of deaths.	Requested by Management.	Barry Pirie
54	People and Business	Payroll	Operational/Key Controls	Payroll	Incorrect salary payments. High number of transactions. Contractual traded services to approx 20 organisations	Core financial system. Review and testing of controls to mitigate identified risks. Also contributes to external audit reliance work. To include a review of external report for implementation of recommendations.	Key Control - assurance for management and external audit	Barry Pirie
55	People and Business	Training Records	Operational	Training Records	Insufficiently trained workforce. Failure of duty of care. Non-compliance with legislation.	To review training records to support professional qualifications, CPD and occupational related training mandatory requirements. COSHH, Manual handling, H&S, Equalities, Social Work.	To provide management assurances over operation of new processes, supporting integrity of data used in management decision making.	Barry Pirie
56	Procurement	Procurement	Operational	Corporate Procurement	Inefficient processes, not achieving best value.	To review current structure for procurement across the Council. To include training, skills and responsibilities.	To ensure consistency of approach and identify efficiencies.	Robin Townsend
57	Procurement	Procurement	Operational	E- procurement	Non-compliance with government legislation.	To review the use of Pro-Contract. To review progress towards the achievement of targets set by Government legislation.	To provide management assurances over data records	Robin Townsend
58	Procurement	Procurement	Operational	Tendering Procedures	Open to legal challenge. Cost of defending legal challenge. Fines from UK and EU. Reputation.	To review procedure in place for the tendering of goods and services.	To provide management assurances over risk of breach of contract rules	Robin Townsend
59	Public Health & Public Protection	Emergency Planning	Operational	Emergency Planning	Risk of delay in response, or poor responses. Inability to deliver critical services.	A review of the arrangements in place.	To provide management assurance	Associate Director post currently vacant
60	Public Health & Public Protection	Environmental Health	Operational	Private Water Supplies	Not meeting statutory obligations, financial penalty.	To review procedures for undertaking risk assessments and monitoring water quality.	Change in legislation with fixed deadline for completion of risk assessments.	Associate Director post currently vacant

Number	Directorate/Service	Audit Area	Audit type/source	Audit Name	Potential Risks	Audit Scope	Additional Comments/Added Value	Contact
61	Schools	Multiple Schools To include, Ivy Lane, Ramsbury	Operational	Schools Audit	Poor financial administration and management. Inability to gain assurance on schools administration and finance standards.	Review of financial administration, financial planning, banking arrangements, purchasing, income and budget monitoring. SFVS.	To provide management assurance or early information of risk to School Improvement and assist govenors in discharge of their duties.	Julia Cramp
62	Schools	Schools Themed reviews	Operational	Themed review Prevention of Fraud	No arrangements in place to prevent or detect fraud, resulting in financial loss.	To review arrangements in place for Prevention of fraud. To include LEA requirements S/Os. Segregation of Duties, SOD, Whistleblowing Policy	To provide management assurance or early information of risk to School Improvement and assist govenors in discharge of their duties.	Julia Cramp
63	Schools	Whole School Audit	Operational	x 4 Secondary Schools	Poor financial administration and management. Inability to gain assurance on schools administration and finance standards.	To carry out full school audits across secondary schools. To include scope for SFVS assurance and Prevention of Fraud audit.	Will add to assurance provided re SFVS.	Julia Cramp
64	Transformation	Campus Programme	Operational	Campus Programme	Customer needs not met. Poor customer service. Reputational.	To review position on the rollout of the campus programme. To assess objectives delivered as planned for the completed sites.	To provide management assurance over progress of the key project.	Mark Stone
65	Transformation	Programme Office	Governance	Wilts on line project	Risks associated with project not identified or not known at corporate level/escalated to corporate risk register. Risks not managed appropriately.	To review governance in place for the Wilts on-line project.	To provide assurance over operation of this office.	Mark Stone
66	ALL	Investigations (reactive work)	Investigations		Financial loss to the Council. Loss of sensitive data, reputational risk.	Depends upon the nature and scope of the investigation. For example, IT, misuse, fraud, corruption.	To help prevent or mitigate fraud.	Various - but key initial contact will be Section 151 Officer and Corporate Directors.
67	ALL	Ongoing Advice	Corporate/Service Advice			To provide flexibility within the plan to react and provide specific corporate advice as and when requested.		
68	ALL	Prior year recommendations are not actioned, so follow-up implementation of all priority 3, 4 & 5 agreed management actions.	Follow Ups		Improvements in the control environment are not achieved.	To confirm that all management actions have been implemented in accordance with agreed action plans in previous audit reports.	To provide assurance actions being taken where agreed in a prompt and accurate manner.	Various
69	ALL		Contingency			To provide a level of contingency to be able to respond to emerging risk areas or requests for additional unexpected work.		
70	ALL		Corporate Groups and Meetings			Attendance at various corporate groups to provide advice and/or keep up to date with changes within the Council.		