

RISK ASSESSMENT SHEETS - INDEX

System	Weighted Score	% Audit Days	Audit Days	Adjusted Audit Days	Reason for Adjustment
Housing Benefits/Council Tax Benefits	24.77	35.60%	78	35	05/06 time + check on performance data
Council Tax	10.83	15.56%	34	26	Less than 05/06 time [new system 05/06]
Cash Receipting	9.77	14.04%	31	20	Based on 05/06 time
NNDR	7.82	11.24%	25	25	Less than 05/06 time [new system 05/06]
Creditors	4.36	6.26%	14	18	Less than 05/06 time [new staff 05/06]
Loans & Investments	2.70	3.88%	8	9	Less than 05/06 time [new staff 05/06]
Main Accounting	2.22	3.19%	7	15	Less than 05/06 time [new staff 05/06]
Payroll	2.00	2.88%	6	30	Less than 05/06 time [new staff 05/06]
Sundry Debtors	1.91	2.74%	6	22	Less than 05/06 time [new staff 05/06]
Capital Accounting Procedures	1.10	1.58%	3	8	Based on 05/06 estimate
Budget Process/Budgetary Control	1.05	1.51%	3	6	Based on 05/06 time
Final Accounts Process	1.05	1.51%	3	4	Based on 05/06 time
	69.59	100.00%	218	218	0

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Renovation Grants	15.82	13.54%	47	16	New process for 06/07 +budget increase		
Systems Development/Implementation Controls	13.51	11.56%	40	16	Financial Management System		
Licensing	12.86	11.00%	38	16	NEVER AUDITED - new legislation 05		
Enforcement	11.51	9.86%	34	16	Intro of new software planned 06/07		
Travel & Subsistence	8.76	7.50%	26	10	NOT AUDITED SINCE 2001	74	74 2006/07
Development Control	6.24	5.34%	19	19	Move to new software 06/07		
Beacon Establishment Audit	5.74	4.92%	17	5	Cash & Banking audit only		
Building Control	5.56	4.75%	17	17	NOT AUDITED SINCE 2000		
Freedom of Information Act	4.76	4.08%	14	6	NEVER AUDITED New 04/05		
GIS system	4.54	3.89%	14	14	NEVER AUDITED		
Insurance	3.96	3.39%	12	12	NOT AUDITED SINCE 2001		
Training Expenses	3.73	3.19%	11	11	NOT AUDITED SINCE 2000		
Car Loans	3.49	2.99%	10	5	NOT AUDITED SINCE 2000		
Nuclear Issues	3.17	2.72%	9	9	New department 05/06		
Production of Contract Documents	3.03	2.60%	9	0	Audit & Follow up 03/04. Few contracts		
Election Administration	2.67	2.29%	8	8	Elections 07/08		
Asset Management	2.35	2.01%	7	4	NEVER AUDITED New 03/04		
Mortgages	2.27	1.95%	7	5	NOT AUDITED SINCE 2000		
Telephones & Mobiles	2.27	1.94%	7	0	Audited 04/05		
Acquisition of Hardware/Software	2.25	1.92%	7	0	Audited 04/05		
Health & Safety	2.19	1.87%	7	5	NEVER AUDITED	120	120 2007/08
Charities - Admin of Trusts	2.17	1.85%	6	0	Audited 02/03 Low value		
Postal Remittances	2.15	1.84%	6	0	Audited 03/04 Follow up 04/05		
General Tax Issues	2.06	1.77%	6	6	NOT AUDITED SINCE 2000		
Land Charges	2.01	1.72%	6	6	NOT AUDITED SINCE 2000		
Landscape Management	1.81	1.55%	5	10	NEVER AUDITED		
Grants to Voluntary Organisations	1.76	1.51%	5	5	NOT AUDITED SINCE 2000		
Environmental Health Income	1.71	1.47%	5	0	Audited 03/04 Follow up 04/05		
Concessionary Travel	1.60	1.37%	5	5	NOT AUDITED SINCE 2000		
Flexible Working Hours	1.53	1.31%	5	0	Audited 03/04 Follow up 04/05		
Human Resource Management	1.51	1.29%	5	5	NEVER AUDITED		
Food Hygiene	1.43	1.22%	4	4	NEVER AUDITED		
Record of Interests, Gifts and Hospitality	1.42	1.21%	4	0	Audited 03/04		
Sickness	1.40	1.20%	4	0	Audited 03/04 Follow up 04/05		
Transport	1.38	1.18%	4	4	NEVER AUDITED		
Stores	1.37	1.17%	4	0	Audited 04/05		
Contract Management	1.36	1.16%	4	0	10 days allowed in annual audits		
Electoral Registration	1.36	1.16%	4	5	NOT AUDITED SINCE 2000		

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Recycling	1.27	1.09%	4	5	NEVER AUDITED
Tendering Administration	1.10	0.94%	3	0	Audited 03/04
Private Finance Initiative	1.05	0.90%	3	0	Audited 05/06
Homelessness	1.05	0.90%	3	4	NEVER AUDITED
Organisational & Admin Controls - IT	1.01	0.87%	3	0	Audited 03/04 Follow up 04/05
Cem & Crem	1.01	0.87%	3	12	B/FWD FROM 05/06. Includes Code.
VAT	0.98	0.84%	3	7	Audited 02/03
Beacon Museum Collection	0.96	0.83%	3	0	Audited 04/05
Petty Cash Control	0.94	0.80%	3	0	Audited 2000 Low value
Refuse Collection	0.92	0.79%	3	9	NEVER AUDITED
Street Scene	0.92	0.79%	3	5	NEVER AUDITED
Statutory Instruments/Government Consultancy Documents	0.85	0.73%	3	4	NOT AUDITED SINCE 2001
Litigation Procedures	0.85	0.73%	3	3	NOT AUDITED SINCE 2001
ERDF/ESF/SRB Schemes	0.83	0.71%	2	9	Audited 03/04 + spot check claims
Private Sector Housing Renewal	0.83	0.71%	2	6	NEVER AUDITED
Members Allowances & Expenses	0.79	0.68%	2	0	Audited 05/06
Audit of PC's	0.79	0.67%	2	8	Audited 03/04
Internet Access	0.78	0.67%	2	0	Audited 03/04 Follow up 04/05
Cleator Moor Civic Hall	0.73	0.63%	2	8	NOT AUDITED SINCE 2001
Civic Expenses/Mayors Charity Fund	0.71	0.61%	2	4	NOT AUDITED SINCE 2001
Public Conveniences	0.63	0.54%	2	0	Repairs followed up for OSC April 06
Emergency Planning	0.63	0.54%	2	4	NOT AUDITED SINCE 2000
Environmental Protection	0.60	0.52%	2	5	NEVER AUDITED
Custody of Documents	0.48	0.41%	1	2	Audited 03/04
Acquisition/Disposal of Land	0.45	0.39%	1	4	Audited 02/03
Street Cleansing	0.35	0.30%	1	3	NEVER AUDITED
Leisure Grants & Contributions	0.30	0.26%	1	3	NEVER AUDITED - new budget 06/07
	116.84	100.00%	349	349	0

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