

**RISK ASSESSMENT SHEETS - INDEX 2007/08**

Sheet Nr.	System	Weighted Score	% Audit Days	Audit Days	Adjusted Audit Days	Reason for Adjustment
	<b>Main Financial Systems</b>					
14	<a href="#">Main Accounting</a>	7.59	15.36%	37	15	Based on 06/07 time + days b/fwd
13	<a href="#">Cash Receipting</a>	7.03	14.22%	35	25	Less than 06/07 time [new system 06]
12	<a href="#">Sundry Debtors</a>	6.81	13.78%	33	23	Based on 06/07 time + days b/fwd
11	<a href="#">Creditors</a>	6.30	12.75%	31	15	Based on 06/07 time + days b/fwd
10	<a href="#">Council Tax</a>	5.41	10.94%	27	30	Less than 06/07 time [new system 05]
9	<a href="#">Housing Benefits/Council Tax Benefits</a>	5.05	10.22%	25	40	Less than 06/07 time [new system 05]
7	<a href="#">NNDR</a>	3.14	6.35%	15	20	Less than 06/07 time [new system 05]
5	<a href="#">Loans &amp; Investments</a>	2.70	5.46%	13	10	Less detailed testing than 06/07
4	<a href="#">Final Accounts Process</a>	1.95	3.94%	10	4	Based on 05/06 time
3	<a href="#">Payroll</a>	1.31	2.64%	6	40	Less detailed testing than 06/07
2	<a href="#">Capital Accounting Procedures</a>	1.10	2.23%	5	8	Based on 06/07 time
1	<a href="#">Budget Process/Budgetary Control</a>	1.05	2.12%	5	13	Based on 06/07 time + days b/fwd
		<b>49.43</b>	<b>100.00%</b>	<b>243</b>	<b>243</b>	
83	<b>Other Systems:</b>					
72	<a href="#">Renovation Grants / Disabled Facilities Grants</a>	16.95	9.68%	23	16	Sample of DFG's audited 2006/07
45	<a href="#">Systems Development/Implementation Controls</a>	11.68	6.67%	16	16	<b>Building Control in 2007/08</b>
29	<a href="#">Enforcement</a>	11.57	6.61%	16	16	<b>Intro of new software planned 07/08</b>
16	<a href="#">Leased Transport</a>	8.38	4.79%	12	12	<b>NEVER AUDITED - New contract 07/08</b>
37	<a href="#">Building Control</a>	8.22	4.70%	11	11	<b>NOT AUDITED SINCE 2000</b>
47	<a href="#">Regeneration Schemes</a>	7.11	4.06%	10	11	Audited 03/04 + spot check claims
57	<a href="#">Flexible Working Hours</a>	5.56	3.17%	8	0	Audited 03/04 Follow up 04/05
24	<a href="#">Beacon Establishment Audit</a>	5.54	3.16%	8	5	Cash & Banking audit only
68	<a href="#">Development Control</a>	4.89	2.79%	7	20	Audited 04/05 & reviewed MVM 06/07
67	<a href="#">Beacon Museum Collection</a>	4.82	2.75%	7	8	Audited 04/05 Refurbishment 07
59	<a href="#">GIS system</a>	4.54	2.59%	6	10	<b>NEVER AUDITED</b>
79	<a href="#">Travel &amp; Subsistence</a>	3.58	2.05%	5	0	Audited 05/06
38	<a href="#">Nuclear Issues</a>	3.49	1.99%	5	9	<b>New department 05/06</b>
33	<a href="#">Car Loans</a>	3.32	1.90%	5	5	<b>NOT AUDITED SINCE 2000</b>
52	<a href="#">Human Resource Management</a>	3.10	1.77%	4	10	<b>NEVER AUDITED</b>
90	<a href="#">Production of Contract Documents</a>	3.03	1.73%	4	0	Audit & Follow up 03/04. Few contracts
31	<a href="#">Sickness</a>	3.00	1.71%	4	0	Audited 03/04 Follow up 04/05
41	<a href="#">Landscape Management</a>	2.71	1.55%	4	10	<b>NEVER AUDITED</b>
32	<a href="#">Election Administration</a>	2.67	1.53%	4	8	<b>Elections 07/08</b>
17	<a href="#">Asset Management</a>	2.35	1.34%	3	8	<b>NEVER AUDITED New 03/04</b>
80	<a href="#">Refuse Collection</a>	2.30	1.31%	3	10	<b>NEVER AUDITED</b>
63	<a href="#">Acquisition of Hardware/Software</a>	2.25	1.28%	3	0	Audited 04/05
35	<a href="#">Health &amp; Safety</a>	2.19	1.25%	3	12	<b>NEVER AUDITED</b>
48	<a href="#">Postal Remittances</a>	2.15	1.23%	3	0	Audited 03/04 Follow up 04/05
84	<a href="#">Training Expenses</a>	2.14	1.22%	3	10	<b>NOT AUDITED SINCE 2000</b>
43	<a href="#">Food Hygiene</a>	2.14	1.22%	3	6	<b>NEVER AUDITED</b>
85	<a href="#">Tendering Administration</a>	2.14	1.22%	3	0	Audited 03/04
46	<a href="#">Insurance</a>	2.07	1.18%	3	11	<b>NOT AUDITED SINCE 2001</b>
62	<a href="#">General Tax Issues</a>	2.06	1.18%	3	6	<b>NOT AUDITED SINCE 2000</b>
78	<a href="#">Licensing</a>	2.04	1.17%	3	0	Audited 2006/07
56	<a href="#">Land Charges</a>	2.01	1.15%	3	6	<b>NOT AUDITED SINCE 2000</b>

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Sheet Nr.	System	Weighted Score	% Audit Days	Audit Days	Adjusted Audit Days	Reason for Adjustment		
60	<a href="#">Telephones &amp; Mobiles</a>	1.82	1.04%	3	0	Audited 04/05		
65	<a href="#">Grants to Voluntary Organisations</a>	1.67	0.95%	2	5	<b>NOT AUDITED SINCE 2000</b>	159	159 2008/09
54	<a href="#">Mortgages</a>	1.61	0.92%	2		<b>NOT AUDITED SINCE 2000</b>		
19	<a href="#">Concessionary Travel</a>	1.60	0.91%	2		<b>NOT AUDITED SINCE 2000</b>		
42	<a href="#">Electoral Registration</a>	1.52	0.87%	2		<b>NOT AUDITED SINCE 2000</b>		
39	<a href="#">IT Network Controls</a>	1.43	0.82%	2		Audited 06/07		
70	<a href="#">Record of Interests, Gifts and Hospitality</a>	1.42	0.81%	2		Audited 03/04		
86	<a href="#">Stores</a>	1.37	0.78%	2		Audited 04/05		
15	<a href="#">Contract Management</a>	1.36	0.78%	2		10 days allowed in annual audits		
69	<a href="#">Pest Control</a>	1.35	0.77%	2		Audited 03/04 Follow up 04/05		
40	<a href="#">Private Sector Housing Renewal</a>	1.33	0.76%	2		<b>NEVER AUDITED</b>		
87	<a href="#">Homelessness</a>	1.30	0.74%	2		<b>NEVER AUDITED</b>		
25	<a href="#">Recycling</a>	1.27	0.73%	2		<b>NEVER AUDITED</b>		
18	<a href="#">Charities - Admin of Trusts</a>	1.17	0.67%	2		Audited 02/03 Low value		
22	<a href="#">Private Finance Initiative</a>	1.05	0.60%	1		Audited 05/06		
44	<a href="#">Organisational &amp; Admin Controls - IT</a>	1.01	0.58%	1		Audited 03/04 Follow up 04/05		
64	<a href="#">Emergency Planning</a>	0.95	0.54%	1		<b>NOT AUDITED SINCE 2000</b>		
73	<a href="#">Cultural Services</a>	0.92	0.53%	1		<b>NEVER AUDITED</b>		
53	<a href="#">Environmental Protection</a>	0.90	0.52%	1		<b>NEVER AUDITED</b>		
21	<a href="#">Petty Cash Control</a>	0.90	0.51%	1		Audited 2000 Low value		
28	<a href="#">Cem &amp; Crem</a>	0.87	0.50%	1		Audited 2006/07 - Bereavement Services		
66	<a href="#">Street Scene</a>	0.86	0.49%	1		<b>NEVER AUDITED</b>		
49	<a href="#">Statutory Instruments/Government Consultancy Documents</a>	0.85	0.49%	1		<b>NOT AUDITED SINCE 2001</b>		
51	<a href="#">Litigation Procedures</a>	0.85	0.49%	1		<b>NOT AUDITED SINCE 2001</b>		
58	<a href="#">Members Allowances &amp; Expenses</a>	0.79	0.45%	1		Audited 05/06		
88	<a href="#">Internet Access</a>	0.78	0.44%	1		Audited 03/04 Follow up 04/05		
20	<a href="#">Environmental Cleansing</a>	0.73	0.42%	1		<b>NEVER AUDITED</b>		
71	<a href="#">Civic Expenses/Mayors Charity Fund</a>	0.71	0.41%	1		<b>NOT AUDITED SINCE 2001</b>		
26	<a href="#">Public Conveniences</a>	0.70	0.40%	1		<b>Repairs followed up for OSC April 06</b>		
82	<a href="#">Audit of PC's</a>	0.61	0.35%	1		Audited 03/04		
36	<a href="#">VAT</a>	0.59	0.34%	1		Audited 02/03		
50	<a href="#">Custody of Documents</a>	0.48	0.27%	1		Audited 03/04		
74	<a href="#">Freedom of Information Act</a>	0.29	0.16%	0		Audited 2006/07		
		<b>175.08</b>	<b>100.00%</b>	<b>241</b>	<b>241</b>			<b>0</b>