

Appendix 3 – Internal Audit Risk Based Plan 2018/19

| <b>Service</b>                         | <b>Audit Activity</b>                     | <b>Risk Rank</b> | <b>Audit Days</b> | <b>Total</b> |
|--|---|------------------|-------------------|--------------|
| <b>Corporate</b>                       | Annual Governance Statement               | 15               | 25                |              |
|  | NFI                                       | 12               | 10                |              |
|  | Charities                                 | 13               | 5                 |              |
|  | Debts Write-Off                           | 6                | 8                 |              |
|  | Fraud Risk Review                         | 10               | 5                 |              |
|  | Strategic Partner Performance Indicators  | 11               | 30                |              |
|  |   |                  |                   | 83           |
| <b>Finance &amp; Property</b>          | Benefits Calculation Check                | 7                | 15                |              |
|  | Bank Reconciliation                       | 7                | 10                |              |
|  | Final Accounts                            | 14               | 5                 |              |
|  | Payroll                                   | 3                | 8                 |              |
|  | Budget Monitoring                         | 1                | 10                |              |
|  | General Ledger                            | 2                | 15                |              |
|  | Cash Imprest                              | 16               | 10                |              |
|  | Creditors                                 | 5                | 14                |              |
|  |   |                  |                   |              |
| <b>Information Governance</b>          | Data Protection                           | 4                | 12                |              |
|  |   |                  |                   | 12           |
| <b>Legal &amp; Democratic Services</b> | Elections                                 | 9                | 2                 |              |
|  |   |                  |                   | 2            |
| <b>External Clients</b>                | Burnley Leisure – Service Level Agreement |                  | 11                | 11           |
|  |   |                  |                   |              |
|  | Frauds and Investigations                 |                  | 10                |              |
|  | Emergent Risks                            |                  | 7                 |              |
|  | Follow-Up                                 |                  | 7                 |              |
|  | Advice and Guidance                       |                  | 12                | 36           |
|  |   |                  |                   |              |
|  | Total Available Days                      |                  |                   | 231          |
|  |   |                  |                   |              |