

Appendix 1

Internal Audit Planning Document

Portfolio	
Service	
Area	

Audit Title

Area on which providing Assurance

Questions

Is the Audit required in the plan (AGS)? 1=yes, 0=no

Weighting	0
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Is this Audit a MFS for External Audit? 1=yes, 0=no

Weighting	0
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Is there a grant requirement? 1=yes, 0=no

Weighting	0
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Last Audit Opinion

Weighting	0
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- 1 Low
- 2 Medium low
- 3 Not audited
- 4 Medium high
- 5 High

Audit recommendations complied with

Weighting	0
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- 1 Yes
- 2 Not confirmed
- 3 No

As a professional Audit Manager is there a reason it is required

Weighting	0
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1=yes, 0=no

State Emerging risk/ too good to be true - potential cost saving

Is the Service a Statutory responsibility

Weighting	0
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- 1 No
- 2 Yes - but not significant (Libraries)
- 3 Yes- Significant (Safeguarding)

Is the service significant to the outcomes of the Council

Weighting	0
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- 1 No
- 2 Yes - but not significant
- 3 Yes- significant

(1-10 - include if it supports other objectives)

Is the service new or reconfigured

Weighting	0
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- 1 Service is going
- 2 Stable service
- 3 Undergone recent MER

4 New way of working			
5 New service			
Likely impact of service failure (financial)	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 Unlikely to be noticed			
2 low local impact			
3 Serious local impact			
4 Major national impact			
Reputational risk resulting from service failure	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 Unlikely to be noticed			
2 low local impact			
3 Serious local impact			
4 Major national impact			
Risk Recognition	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 Not recognised risk			
2 In Service Risk Register			
3 In Portfolio Risk Register			
4 No risk register			
5 In Corporate Risk Register			
Fraud risk	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 Not an area susceptible to fraud			
2 management assessment completed			
3 Potential area			
4 No management assessment			
5 Known frauds			
AGS (has the areas been raised in :)	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 Service return			
2 Portfolio Return			
3 EMT Report/Significant issue			
4 AGS			
5 Known issues not declared			
Required compliance with laws/regulation/policies/contracts	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 Low			
2 Medium			
3 High			
4 Never tested			
Finance			
Budget Size	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 up to £1m			
2 up top to £10m			
3 Over £10m			
Overspend (month 6)	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 Balance Budget			
2 up to 5% under/overspend			
3 Over 5% under/overspend			
Is the service grant funded/ externally funded/ reliant on income	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 Up to 10%			
2 Up to 50%			
3 Over 50%			
5 funded by a source known to be going			

Staffing

Size of Staffing	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 No Staff			
2 Up to 40 staff			
3 Over 40 staff			
4 Dispersed staff (area base/home workers)			
5 Known staffing issue (major MER etc.)			

Reliance on IT

Reliance on IT	<input type="text"/>	Weighting	<input type="text" value="0"/>
System	<input type="text"/>		
1 Does not use IT**			
2 Significant use			
3 Could not function			

Data

Data	<input type="text"/>	Weighting	<input type="text" value="0"/>
1 No Data			
2 Minimum data			
3 Significant Data known to be well managed			
4 Not tested			
5 Significant Data known not to be well managed			

Overall Weighted Score

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