



**INTERNAL AUDIT AND RISK MANAGEMENT
RISK ASSESSMENT SHEET (C3)**

Audit:

Auditor(s):

Directorate:

Date:

Audit Ref. Number:

W.P.Ref.:

BASIS OF ASSESSMENT	WEIGHTING	POINTS SCORE	WEIGHTED SCORE
A. INHERENT RISK			
1. Statutory Nature of Service. Contribution to the achievement of Council Objectives.	0.4		
2. Income and expenditure	0.5		
3. Critical data/Data protection	0.4		
4. Assets	0.1		
B. CONTROL RISK			
1. Existence of formal management controls and operating procedures. Reporting Structure.	0.5		
2. Is system susceptible to: <ul style="list-style-type: none"> • Fraud i.e. cash income system • Error, etc. Inc Risk of failure 	0.5		
3. Politically sensitive? - "embarrassment factor" of failure	0.2		
5. Partnership working /SLAs /Contracts	0.2		
	TOTAL		



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INHERENT RISK

A1	STATUTORY NATURE OF SERVICE/FUNCTION	Score	COMMENTS
5.0 4.0 3.0 2.0 1.0 0.0	Duty / Core Function Discretionary Function		

A1	POLITICAL PROFILE / CONTRIBUTION TO THE ACHIEVEMENT OF COUNCIL OBJECTIVES	Score	COMMENTS
5.0 4.0 3.0 2.0 1.0 0.0	High Low		

A2	GROSS EXPENDITURE	Score	COMMENTS
5.0 4.0 3.0 2.0 1.0 0.0	> £5m approx. > £1m approx. > £500k approx. > £250k approx. > £100k approx. < £100k approx.		

A2	GROSS INCOME	Score	COMMENTS
5.0 4.0 3.0 2.0 1.0 0.0	> £5m approx. > £1m approx. > £500k approx. > £250k approx. > £100k approx. < £100k approx.		



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A3	USE OF KEY DATA	Score	COMMENTS
10.0 9.0 8.0 7.0 6.0 5.0 4.0 3.0 2.0 1.0 0.0	Responsibility for collection and use of current electronic customer data Data used for internal purposes Minimal data handling		

A4	ITEMS OF MOVEABLE MACHINERY AND PLANT	Score	COMMENTS
10.0 9.0 8.0 7.0 6.0 5.0 4.0 3.0 2.0 1.0 0.0	Large numbers of assets (including Pcs/Printers) No significant assets		

CONTROL RISK

B1	SYSTEM AND STAFF STABILITY	Score	COMMENTS



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2.5	Very weak or non-existent system/ change imminent		
2.0			
1.5			
1.0			
0.5			
0.0			

B1 COMPLEXITY OF SYSTEMS		Score	COMMENTS
2.5	Highly complex.		
2.0			
1.5			
1.0			
0.5			
0.0			

B1 REPORTING STRUCTURE		Score	COMMENTS
2.5	No formal reporting structure or authority levels in place		
2.0			
1.5			
1.0			
0.5			
0.0			

B1 EXISTENCE OF FORMAL MANAGEMENT / CONTROL / OPERATING PROCEDURES		Score	COMMENTS
2.5	Unidentifiable procedures.		
2.0			
1.5			
1.0			
0.5			
0.0			

B2 FRAUD SUSCEPTIBILITY		Score	COMMENTS
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5.0	Cash income; Previous fraudulent activity		
4.0			
3.0			
2.0	No past Audit experience		
1.0			
0.0	Income received electronically: no previous known fraudulent activity.		

B2	CONTROL RISK SYSTEMS CONTINUITY	Score	COMMENTS
5.0	Service delivery disrupted in times of system failure		
4.0			
3.0			
2.0			
1.0			
0.0	Robust systems of back-up to allow continued service delivery.		

B3	SENSITIVITY Damage to reputation, public relations etc. (including child safety etc.)	Score	COMMENTS
5.0	Very sensitive / controversial.		
4.0			
3.0			
2.0			
1.0			
0.0	Least sensitive / ordinary.		

B4	PARTNERSHIP WORKING/SLAS	Score	COMMENTS
5.0	Very complex partnership arrangements.		
4.0			
3.0			
2.0			
1.0			
0.0	No partnership involvement.		