

Priority	Audit Title	2018/19 Days Risk	Position as at January 31st Opinion
Audits in Progress at Year End			
Fundamental	Accounts Payable-Purchase Ledger (including feeder systems)	STR0001	Complete Adequate
Fundamental	Payroll	STR0001	Complete Adequate
Fundamental	SWIFT Financials - Key Control walk throughs	STR0001	Complete N/A
High	Academy of Central Bedfordshire	Consultancy	Complete N/A
Low	Democratic Governance	Governance/Operational	Complete Adequate
Medium	Review of Public Health Contributions to other Directorates	Governance/Operational	Complete Adequate
Medium	Chiltern School	Governance/Operational	Complete Adequate
High	Cyber Security	STR0008/STR00033	Complete Limited
Medium	European Regional Development Fund - Procurement 17-18	Operational	Complete Adequate
Medium	Clipstone Brook Lower	Governance/Operational	Complete Adequate
Medium	Swallowfield Lower	Governance/Operational	Complete Limited
Medium	Pulford Lower	Governance/Operational	Complete Adequate
High	Treasury Management	STR0001	Complete Adequate
Low	Ethics - Declarations of Interests, Gifts and Hospitality - Officers	Governance	Complete Adequate
Medium	Joint Procurement Arrangements	STR0009	Complete Adequate
Medium	Beaudesert Lower	Governance/Operational	Complete Adequate
High	SAP Access and Security	STR0008/STR00033	Complete Limited
Medium	Houghton Regis Lower	Governance/Operational	Complete Limited

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Fundamental Systems			
Fundamental	Accounts Payable/Purchase Ledger (including feeder systems)	35 STR0001	Complete Adequate
Fundamental	Accounts Receivable/Sales Ledger	30 STR0001	Complete Adequate
Fundamental	Main Accounting Systems (MAS)	30 STR0001	Complete Adequate
Fundamental	Cash And Banking (Non Invoiced Income)	20 STR0001	Cancelled N/A
Fundamental	Housing Benefits - Key Control walk throughs	10 STR0001	Complete N/A
Fundamental	Council Tax - Key Control walk throughs	10 STR0001	Complete N/A
Fundamental	Non Domestic Rates (NDR)	35 STR0001	Complete Adequate
Fundamental	Payroll	35 STR0001	Field Work Complete
Fundamental	SWIFT Financials - Key Control Walk throughs	5 STR0001	Field Work Complete
Fundamental	Housing Rents including tenant arrears	25 STR0001	Complete Substantial

Assurance Audits - Corporate			
Medium	Data Quality	15 STR0013	Field Work Started
Medium	Information Governance	20 STR0013	Field Work Started
Medium	Ethical Governance	20 Governance	
Medium	Corporate Governance Reviews	15 Governance	Cancelled
Medium	Contracts Management	25 Governance	Field Work Started
Medium	Partnership Governance	15 Governance/STR0009	
Medium	Risk Management (External Review against Performance Model)	0 Governance	Complete N/A

Assurance Audits - Resources			
Medium	Budgetary Control	15 STR0001	Cancelled
Medium	Debt Management Arrangements	15 STR0001	Cancelled
Medium	Capital Programme	15 STR0001	Complete Adequate
Medium	Learning & Development Centralisation	15 Operational	Field Work Complete

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Assurance Audits - Children's Services					
Medium	Schools General - School Improvement	70	Governance/Operational	Rolling programme in progress see below	
	Northill Lower School			Field Work Started	
	Ramsey Manor Lower School			Field Work Completed	
	Roecroft Lower School			Field Work Started	
	Shefford Lower School			Field Work Started	
	Shillington Lower School			Field Work Started	
	Silsoe Lower School			Field Work Completed	
	Slip End Lower School			Draft Report	Adequate*
	St Swithuns Primary School			Field Work Started	
	Houghton Conquest Lower School			Complete	Substantial
	Doverly Down Lower School			Field Work Started	
	Dunstable Icknield Lower School			Field Work Completed	
	Everton Heath Primary			Cancelled (Academy conversion)	
Medium	School Build Commissioning	15	Operational	Complete	Adequate
Low	Children's Homes Facilities Mgmt	10	Operational	Cancelled	
Medium	Corporate Parenting Expenses	10	Operational	Complete	Adequate
Medium	School themed review - Schools Financial Regulations	15	Operational	Complete	Adequate
Assurance Audits - Social Care, Health and Housing					
Medium	Homelessness	15	STR0039	Complete	Adequate
Medium	Procurement	15	Fraud / Operational	Complete	Adequate
Low	HMO Licensing	10	STR0039	Cancelled	
Medium	Direct Payments	15	STR0037 / Operational	Field Work Started	
Assurance Audits - Community Services					
Medium	Section 38 Agreements	10	STR0001 / Operational	Field Work Complete	
Medium	Highways - assurance on client assurance arrangements	15	STR0001	Field Work Complete	
Medium	School Transport	15	STR0001	Complete	Limited
IT Reviews					
Fundamental	IT Disaster Recovery	15	STR0008	Field Work Started	
Low	IT Customer Service - Problem Resolution	15	STR0008	Draft Report	Adequate*
Medium	ICT audits (ICT Plan below)	50	STR0008/STR00033		
Medium	PCI (Payment Card Industry) DSS Compliance			Scoping	
Medium	Mosaic (CCMS) Application Security			Deferred to 2019/20	
Medium	Storage, Hypervisors & Hosts 1819			Scoping	
Assurance Audits - Regeneration and Business Support					
Medium	S106 Follow-up	10	Operational	Scoping	
Medium	Albion Archeology	12	Operational	Scoping	
Low	Broadband Project	10	Project Governance / Operational	Field Work Complete	
Assurance Audits - Public Health					
Medium	Public Health compliance with best practice	15	Operational		
Medium	Joint Procurement Arrangements Phase 2	8	STR009	Field Work Started	
Special Investigations					
Medium	National Fraud Initiative (NFI)	20	Fraud	Ongoing throughout year	
Medium	Special Investigations	40	Fraud	Ongoing throughout year	
Low	Highest risks resulting from Annual Fraud Risk Assessment (see b)	30	Fraud	Scoping	
Ad Hoc Consultancy etc.					
Fundamental	Risk Management Activities	35	All Risk	Ongoing throughout year	
Medium	Major projects - Consultancy	80	Governance	Ongoing throughout year	
Medium	Supporting Annual Governance Statement	6	Governance	Ongoing throughout year	
Medium	Audit of Individual Grants	20	STR0001	Ongoing throughout year	
Medium	General Advice	20		Ongoing throughout year	
Medium	Head of Audit Chargeable Against Plan	60		Ongoing throughout year	
Medium	Assurance Mapping Review	5		Ongoing throughout year	
Low	Benchmarking Exercise	5		Ongoing throughout year	
Medium	General Fraud Awareness	5		Ongoing throughout year	
Medium	Fraud Investigations Procedure Manual	6		Ongoing throughout year	
Low	IDEA development	6		Ongoing throughout year	
Medium	Contingency	47		Ongoing throughout year	
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