

**2018/19 Royal Borough of Windsor and Maidenhead Internal Audit Plan Status  
(as at 31 March 2019)**

AUDIT TITLE	DIRECTORATE	STATUS	FINAL AUDIT REPORT OPINION
<b>Key Financial Systems</b>			
Council Tax (follow up)	Communities	FINAL	1
NNDR (follow up)	Communities	FINAL	1
Cash and Bank Reconciliation	Managing Director	FINAL	2
Creditors	Managing Director	FINAL	1
General Ledger	Managing Director	FINAL	1
Treasury Management	Managing Director	FINAL	1
Housing Benefit/CTRS (follow up)	Communities	DRAFT	
Debtors (follow up)	Managing Director	DRAFT	
Pensions Payroll and Administration	Managing Director	DRAFT	
Cash and Banking Arrangements	Managing Director	WIP	
<b>Governance Building Blocks</b>			
Risk Management	Cross Cutting	FINAL	2
Financial Management	Cross Cutting	WIP	
<b>Key Strategic Risks</b>			
Loss of confidential or sensitive data – Cyber Security (IT audit)	Communities	FINAL	2
<b>Key Operational Risks</b>			
Community Protection and Security	Communities	FINAL	2
School Building Related Risks	Managing Director	FINAL	2
Tree Management (follow up)	Managing Director	DRAFT	
Homelessness	Place	DRAFT	
<b>Auditor Judgement</b>			
Appointeeship and Deputyship (follow up)	Communities	FINAL	2
Furze Platt Junior School	Managing Director	FINAL	2
Oldfield Primary School	Managing Director	FINAL	2
Shared Building Services (follow up)	Place	FINAL	3
Manor Green School	Managing Director	DRAFT	
Wessex Primary School	Managing Director	DRAFT	
Commercial Properties	Place	DRAFT	
<b>Servicing the Business</b>			
Grant Claims – including Bus Subsidy Operations Grant, Disabled Facilities Grant, Local Enterprise Partnership, Local Transport Capital Funding and Troubled Families.			C
Annual Governance Statement Facilitation			E
<b>Consultancy</b>			
Procurement Cards (process and spot checks)			

AUDIT TITLE	DIRECTORATE	STATUS	FINAL AUDIT REPORT OPINION
<b>2017/18 Audits completed in 2018/19</b>			
<b>Key Financial Systems</b>			
Council Tax	Communities	FINAL	1
NNDR	Communities	FINAL	2
Cash and Bank Reconciliation	Managing Director	FINAL	2
Payroll	Managing Director	FINAL	2
Pensions Payroll and Administration	Place	FINAL	1
<b>Governance Building Blocks</b>			
Financial Management	Managing Director	FINAL	2
<b>Key Strategic Risks</b>			
Business Continuity and Emergency Planning	Communities	FINAL	3
Risk of significant fine & reputational damage due to loss of confidential/sensitive data	Communities	FINAL	3
<b>Key Operational Risks</b>			
Flooding	Communities	FINAL	3
Highways and Winter Maintenance	Communities	FINAL	2
<b>Auditor Judgement</b>			
Shared Building Services	Place	FINAL	3

#### **Audit Opinion Definitions**

- 1 Complete and Effective
- 2 Substantially Complete and Generally Effective
- 3 Range of Risk Mitigation Controls is incomplete and risks are not effectively mitigated
- 4 There is no effective Risk Management process in place

#### Legend

C - Certification  
E - Exempt