

Audit Universe						ANNEX A	
Audit Area	impact	probability risk	other factors/ prior audits/ other intelligence	overall risk rating	Comments	Coverage Audits to be considered	Planned audit areas of coverage
<b>SYSTEMS GENERAL</b>							
Cashiers (inc banking procedures & policies) Central administration and systems	H	H	Cash, income reconciliation, new system, staffing,	H		Income monitoring and reconciliation. C&D	*
Customer first cash offices( all offices) (Procurement)	M	H	Cash handling. Large number of transactions but average value low not material individually	M		Regularity, balancing, compliance with procedures	*
Payment card Security compliance	M	M	Processes well embedded and mature. Risk re non compliance fines or removal of card facilities	H		Regularity, compliance with PCI policy	*
Council tax	H	L	Historically good, stable system staffing etc.	M	inoi follow up review	High level review, billing, collection, discounts and exemptions, arrears/ recovery	*
Benefits	H	M	Historically good, stable system staffing etc. NFI data match info can be used.	H		Claims, verification and evidence, NFI matches	*
NFI matches investigation etc.	H	M	compliance / reputation, covers a number of high risk financial and non financial data streams	H		Other data matches as reported	*
Creditors Departmental audit	H	M	Disaggregated user compliance and control, deliberate frauds. APF tool if used correctly will support this.	H	Linked to NFI	Compliance with procedures, ordering/ segregation of duties, regularity	*
Treasury management	H	H	reserves, reputation	H	inoi follow up review	Compliance with Policy, regularity, processes	*
VAT	H	M	Risk due to disaggregated users making errors which affect VAT. Repeated errors may raise risk profile with HMRC.	M		Compliance and regularity	*
Home loans scheme	M	M	New Scheme	M		Compliance with T&C, policy and procedures, regularity, review	*
IR 35/Auto enrolment and self employed compliance	M	M	Small numbers but impact of incorrect evaluation could result in raised risk evaluation from HMRC. Also fines penalties from HMRC and criminal prosecution.	M	ongoing advice	Compliance with legislation, HMRC policy and procedures, regularity, review	*
Payroll - central	H	M	High value and number of transactions. System is stable and staffing experienced.	H		Starters, leavers, Overtime, standby, callout, maternity, sickness, paternity, casual wages, severance and ex gratia.	*
Payroll - departmental	H	H	Transactions lower value but rely on management oversight and compliance with policy/ best practices.	H	inoi follow up review. NFI matches 19/20 follow up	Departmental records, regularity and compliance	*
Salary sacrifice cars Gass Scheme administration	M	M	Prior issues new HMRC rules may affect take up going forward	M		Compliance with policy and processes	*
regradings (perm/ temp)	L	L	Process compliance	L		Process compliance	*

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Flexi	M	M	Stable system, long standing policy. Reporting / monitoring centrally ?	M		System, compliance, exception reporting	*
Managing attendance process compliance /sickness management and reporting	M	M	Cost of sickness, impact of incorrect administration and monitoring	M		Policy compliance	*
Recruitment and selection	M	L	Immigration act, non adherence to policy, safer recruitment/ DBS	M		Policy compliance	*
Purchasing card user administration	H	M	Not material. Public interest. Management supervision / control of usage	H		Regularity Policy compliance, management overview and scrutiny	*
retrospective orders	M	M	Non compliance, increased risks of errors	M		Policy compliance	*
IT Security - Information and Data	H	M	Training, access controls	M	IT business critical. ICO fines	GDPR/ Information Governance, PCI, leavers, remote access	*
No 1 2019	H	H		H		Regularity compliance, accuracy of records	*
No 2 2019	H	H		H		Regularity compliance, accuracy of records	*
No 3 2019	H	H		H		Regularity compliance, accuracy of records	*
No 4 2019	H	H		H		Regularity compliance, accuracy of records	*
No 5 2019	H	H		H		Regularity compliance, accuracy of records	*
Private funds	M	M	Individual school unlikely to be material	M	Thematic review	Regularity compliance, accuracy of records	*
primary meal arrears/ management by schools	L	L	Individual school unlikely to be material	L	support	Regularity compliance, accuracy of records	*
Schools governance arrangements	M	L		M		Regularity compliance, accuracy of records	*
general grants	L	L		L		Regularity compliance, accuracy of records	*
SEG EAS/ Torfaen	M	M	Individual school unlikely to be material , However total may be material	L		Regularity compliance, accuracy of records	*
WEG EAS/ Torfaen	M	M	Individual school unlikely to be material , However total may be material	L		Regularity compliance, accuracy of records	*
Free childcare offer	L	M	Not CCBC budget	L	follow up	Regularity compliance, accuracy of records	*
Section 17 payments (prevention and support)	L	L		L	inoi follow up review.	Regularity compliance, accuracy of records	*
Adults external prov res & day care (elderly, LD, Mental health and substance abuse)	M	L		M		Regularity compliance, accuracy of records	*
Out Of Office Service	L	L		L		Regularity compliance, accuracy of records	*
Financial assessments	M	L	Income contribution to charges	M		Regularity compliance, accuracy of records	*

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Receiverships/Trusts/Protection of Prop Client finance team	M	M	Court of protection regulations	M		Regularity compliance, accuracy of records	*
Supporting people grant (Finance spend and outcomes)	H	H	Value	M		Regularity compliance, accuracy of records	*
Client side contract audit--final accounts	L	L		L		Regularity compliance, accuracy of records	*
Integrated transport unit	M	M		M	inoi follow up	Regularity compliance, accuracy of records	*
Transport - concessionary fares	L	M		M	Previoulsy reported frauds in other LAs	Regularity compliance, accuracy of records	*
Building Consultancy -final accounts	M	L	Individually not material. Numbers reducing	L		Policy compliance	*
carbon levy scheme return	L	L	Large number of individual premises but managed centrally	L		Regularity/ compliance	*
Business support advice and grants	L	L		L		Regularity compliance, accuracy of records	*
Waste collection	H	M		H		Regularity compliance, accuracy of records	*
Fleet Management	M	M		M		Regularity compliance, accuracy of records	*
Leisure Services - Central Office	M	L		L		Regularity compliance, accuracy of records	*
Home loans scheme	L	M		L	New scheme	Regularity compliance, accuracy of records	*
Bedwas Junior School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Blackwood Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Cefn Fforest Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Crumlin High Level Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
CwmAber Junior School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Cwm Ifor Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Deri Primary school	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*

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Fochriw Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Glyn gaer Primary school	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Llanfabon Infants school	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L	inoin follow up review	Regularity compliance, accuracy of records	*
Machen Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Park Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L	inoin follow up review	Regularity compliance, accuracy of records	*
Penllwyn Primary school	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Plas y felin Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Pontllanfraith Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Rhydri Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Risca Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L	inoin follow up review	Regularity compliance, accuracy of records	*
Tir y Berth Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Trinant Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Ty Isaf Infants School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*

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Ty Sign Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
White Rose Primary school	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L	inoin follow up review	Regularity compliance, accuracy of records	*
Ynysddu Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Ystrad Mynach Primary school	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Ysgol Gynrad Trelyn	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Ysgol Ifor Bach	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Ysgol Gymraeg Gilfach Fargoed	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L	inoin follow up review	Regularity compliance, accuracy of records	*
Ysgol Gynrad Bro Allta	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L	inoin follow up review	Regularity compliance, accuracy of records	*
Ysgol Penalltau	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Ysgol Gynrad Cwm Derwen	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
St Helens Roman Catholic Primary School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Idris Davies 3-18 school	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Blackwood Comp	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*

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Lewis School Pengam	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Newbridge Comp	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Islwyn High School	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L	inoin follow up review	Regularity compliance, accuracy of records	*
Ysgol Gyfun Cwm Rhymini	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Trinity Fields school and resource centre	M	L	Individual school unlikely to be material financially but could have PR / reputational risk issues	L		Regularity compliance, accuracy of records	*
Bargoed Library	L	L	Individual establishment unlikely to be material			Regularity compliance, accuracy of records	*
Castle view HFE	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
Ty Iscoed HFE	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
Brondeg Day Centre	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
Ysytrad Mynach Day Centre	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
Springfield Resource Centre	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
Ebenezer Resource Base	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
Blackberry catering Supported employment	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
Pontllanfraith LC	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
St Cenydd LC	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*

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Cefn Fforest LC	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
New Tredegar LC	L	L	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
Llancaiach Fawr	L	M	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*
The Winding House	L	M	Individual establishment unlikely to be material other than reputational	L		Regularity compliance, accuracy of records	*