

## Appendix 2

### Operational Audit Work – Identified Risks (Corporate)

AUDIT	DAYS	CONSIDERATION OF RISKS
<p><b>Treasury Management</b></p> <p>To examine and evaluate Treasury Management key controls</p>	7	Reputational Risk Financial Risk Fraud Risk
<p><b>Housing Benefit</b></p> <p>To ensure that Housing Benefit payments are being made to the correct people per the rules and overpayments are kept to a minimum.</p>	10	Fraud Risk Reputational Risk
<p><b>Accounts Receivable</b></p> <p>To provide management with assurance that robust procedures are in place across the Council for the collection of debt</p>	10	Fraud Risk Reputational Risk Financial Risk
<p><b>Payroll</b></p> <p>To ensure that staff receive the correct salary, amendments are actioned correctly and any overpayments are recovered.</p>	7	Financial Risk Fraud Risk
<p><b>Accounts Payable</b></p> <p>To provide assurance that controls and systems are working effectively and robust procedures are in place.</p>	10	Financial Risk Fraud Risk Reputational Risk
<p><b>Council Tax/NNDR</b></p> <p>To ensure that systems and processes are providing a satisfactory level of assurance, recovery action is in place where appropriate, and any potential fraud is monitored.</p>	20	Fraud Risk Financial Risk Reputational Risk
<p><b>ICT Follow on</b></p> <p>A review of the arrangements to plan and prioritise the use of ICT resources, monitor supply and demand, identify potential project risk stemming from lack of resources.</p>	3	Service Delivery Risk Reputational Risk Legislative Risk
<p><b>High Street Recovery</b></p>	12.5	Reputational Risk

To ensure that action plans were completed, and maximum income encouraged for regrowth of the local economy.		Financial Risk
<b>Declaration of Interests/Conflict of Interests</b> To promote best governance arrangements and transparency.	9	Reputational Risk Fraud Risk
<b>Fraud Contingency</b> Days allocated to investigate fraud, to consider guidance, reports and new legislation from CIPFA initiatives; Fraud & Error Conference; NAFN Conference and to work on implementing the Counter Fraud and Corruption Strategy (Fraud awareness training)	31.5	<ul style="list-style-type: none"> <li>• Lack of co-ordinated approach</li> <li>• Lack of resources available</li> <li>• Increased Potential for fraud and error due to COVID-19 overspill and LGR additional requirements on workloads, staff shortages</li> <li>• Lack of resources available to investigate key fraud areas e.g. procurement; NNDR &amp; CT</li> </ul>
<b>National Fraud Initiative</b> Co-ordinate data submissions, check data validity, assess outcomes.	25	See above
<b>General Fraud Investigation Work</b>	37	See above
<b>Business Support Grants</b>	8	Fraud Risk Reputational Risk
<b>Supporting the AGS</b>	3	
<b>Craven District Council</b> Allocated days remaining before transfer to new Council. Agreement is 180 days, 100 days already allocated to last years audit work, and identical resource issues directly relating to LGR work and staff shortages..	80	
<b>WIP</b> To complete 2021/22 audit work.	2	
<b>TOTAL OPERATIONAL AUDIT DAYS ON PLAN</b>	<b>275</b>	