

Planned Audits - Assurance	Risk implications
Health and Safety	Death or serious injury, increased stress levels and sickness, prosecution of Council/Officers and reputational damage
Contaminated Land	Financial /economic consequences of contaminated land. Legal action against the Council.
Recruitment and Retention	Failure in service delivery; prolonged staff vacancies due to inability to recruit; posts advertised as temporary may be adversely impacting on the Council's ability to recruit and retain officers.
Information governance and security	Security/data breach leading to fines and reputational damage
Housing Service	Continuing external pressures on the Service leading to increased numbers of households in Bed and Breakfast, potential overspend, difficulties in staff retention due to uncertainty.
Financial <ul style="list-style-type: none"> <li>Core financial systems</li> <li>Service based financial systems</li> </ul>	Financial losses due to fraud, theft, poor value for money or error. Inefficient systems.
ICT (to include review of authority's readiness for new Data Protection legislation)	Failure in service delivery, data breaches, increased penalties applicable under new Data Protection Act, reputational damage, fraud, theft, error, poor value for money through failure to use/ develop technology
Procurement / Contract management/Appointment of Consultants	Weak governance and lack of transparency in procurement. Contractual disputes and claims arising from poor specifications. Weak contract management resulting in Contractors/partners failing to deliver expected outcomes. Failure to follow Contract Standing Orders and non-compliance with Procurement Regulations. Reputational damage and costly challenge by other companies. Financial loss / poor value for money as a result of poor contract management.
Follow up previous audit recommendations to confirm implementation.	Health and Safety/financial/legal/security/fraud/other consequences

<p><u>Council Functions</u> - Assess risks relating to functions (to include fraud risks) and review evidence/test to confirm relevant controls are in place. Some reliance will be placed on Managers to confirm controls are operating effectively for their respective areas.</p>	<p>Failure to manage service risks - leading to service delivery failure, delays, errors, losses, inefficient systems, injury/death and reputational damage.</p>
<p><u>Projects/Major issues:</u></p> <ul style="list-style-type: none"> <li>• Towards a Sustainable Future programme (TaSF) to include use of assets, Knowle Green and embedding revised organisational structure</li> <li>• Alternative service delivery models and impact on in-house Services</li> <li>• Business Rates</li> <li>• Customer Relationship Management (CRM)</li> <li>• Housing</li> <li>• Parking</li> <li>• Spelthorne Leisure Centres</li> <li>• New Spelride fleet</li> <li>• Devolution</li> </ul>	<p>Failure of projects due to poor project management arrangements, lack of resources and expertise. Failure to deliver project outcomes within budget, (cost and time) and/or objectives not met.</p>
<p><u>Fraud</u></p> <ul style="list-style-type: none"> <li>• DCLG Fraud fund – coordination of initiative with Surrey Counter Fraud Board (until July 2016)</li> <li>• Develop business case for Corporate Fraud function/resource</li> <li>• Review Fraud policies</li> <li>• Arrange Fraud, Bribery and Corruption awareness training</li> </ul>	<p>Financial losses and reputational damage. Social housing fraud deprives people in genuine need of a home, placing increased pressure on the Housing Service.</p>
<p><u>Corporate/Other</u></p> <ul style="list-style-type: none"> <li>• Attendance at Working Groups such as the Corporate Risk Management Group, ICT SIG, Information Governance and Corporate Debt</li> <li>• Input into Code of Corporate governance review/ Annual Governance Statement</li> <li>• External Audit liaison</li> <li>• Advice and support to managers</li> <li>• Contingency time for unplanned work requests/special investigations</li> </ul>	<p>N/A</p>