

Internal Audit Risk Assessment Model

ASSESSMENT CRITERIA

Assessment results

(G) Third Party sensitivity

- 1 means there are no tax, legal, regulatory or other third party implications
- 2 Minor sensitivity impact (likely to affect two or less customers /client
- 3 Typical sensitivity level
- 4 significant sensitivity impact (Industrial relation impact/ borough wide issue)
- 5 means there is very significant third party sensitivity

<u>Audit area</u>	<u>G</u> <u>Third Party</u>
Housing Benefits	4
HB Performance Standards	3
Creditors	3
Leisure Income	2
Debtors	2
Payroll	4
FMS	3
NNDR	3
Council Tax	4
Housing Repairs	4
Housing Rents	3
Bank Accounts	3
Lending & Borrowing	3
Cash Receipting	3
Capital	3
Insurance & Inventory	3
Officers Disbursements	2
Risk Mgt/ Corp Gov.	2
Cash-ups Leisure	2
Cash-ups Finance	2
Cabinet Office	3
Direct Services	4
Finance	4
Legal & Democratic Serv	2
Leisure	4
Housing	3
Personnel & Org'l Dev	4
Planning & Environment	3
Contract Systems	3
Contract Final Account	3
Computer Audit	4
Data Protection	4
Supporting People	3
Performance Indicators	3
Leasing	2
VAT	3
Licensing	4
Contingency	3