

Agenda Item 5 - Appendix A

ELWA - 5 year Strategic Plan 2007/08 - 2011/12

Aspect	Risk Impact	Likelihood	Risk Rating	Frequency	Audit Plan -												
					2003/04	2004/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
Internal Control and Corporate Governance																	
Review of Constitution / CSO's / Financial Regs	1	1		1 When Req'd													
Review of Corporate Governance arrangements Review of High Level Controls and Roles & Responsibilities			3 1	3 5 yearly	20					10		10			10		
Risk Assessment & Business Continuity Planning			5 2	10 5 yearly					10				10				
Anti Fraud Arrangements			1 3	3 5 yearly			10										
Personnel Arrangements			1 1	1 When Req'd									5				
Internal IT Systems (B&D)			1 1	1 When Req'd													
Contract Management / Monitoring / Compliance																	
ELWA Monitoring Arrangements			7 3	21 2 yearly						5		5		5	5		
Borough Monitoring of Contract (for ELWA)			3 5	15 2 yearly			5		5		5		5		5		
Monitoring of Boroughs by ELWA			3 3	9 4 yearly													
Payments to Contractor			9 2	18 3 yearly					5				5		5		
Performance Measures			3 3	9 3 yearly						6			5		5		
TIM'S System			4 3	12 3 yearly			10			6			5				
Weighbridge System			5 4	20 2 yearly				5					5		5		
Financial Management																	
Financial Management			3 3	9 4 yearly			10			10				10			
Waste Data Flow			4 4	16 3 yearly													
Borough Recycling PI's			5 4	20 3 yearly								10		10			
Borough Waste Disposal Cost Allocations			4 4	16 4 yearly									10		10		
Landfill Allowance Trading			5 3	15 When Req'd									10				
Asset Management																	
Landfill Sites			2 3	6 5 yearly				10				10		10			
Follow Up Provision																	
									3	3		3	3				
Total days					20	30	15	25	28		25	43	38	33	30	30	15

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ELWA - 5 year Strategic Plan 2007/08 - 2011/12

5 year Audit Plan

Aspect	Risk Impact	Likelihood	Risk Rating	Frequency	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
Internal Control and Corporate Governance Audits in this area will include Review of Constitution, CSO's Financial Regs, corporate governance, Risk assessment and Business Continuity Planning, Anti Fraud Arrangements, any other matters arising (IT / Personnel Issues), it would be intended to cover all the above over a 5 year period	5	2	10	2 yearly	10			10		10		10	
Contract Management / Monitoring / Compliance Audits in this area will include reviews of ELWA's Monitoring Arrangements for the contract, Borough's Monitoring arrangements, Payments to the contractor, Performance Measures, TIM system and the weighbridge. It would be intended to cover all the above over a 5 year period	9	3	27	yearly		15	12	10	15	15	15	15	15
Financial Management Audits in this area will include reviews of Financial Management and Waste Data Flow. Each audit would be done once over a 4 year period	5	3	15	2 yearly			10		10		10		10
Asset Management Audits in this area will review the management of the Authorities assets (predominantly the Landfill Sites) and will undertaken once every 5 years	2	3	6	4 yearly				10					10
Reporting / Administration / Other						3	3	3	5	5	5	5	5
Total days					18	35	33	20	30	30	30	20	40

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ELWA - 5 year Strategic Plan 2007/08 - 20011/12
5 year Audit Plan

Aspect	Risk Impact	Likelihood	Risk Rating	Frequency	07/08	08/09	09/10	10/11	11/12
Internal Control and Corporate Governance Audits in this area will include Review of Constitution, CSO's, Financial Regs, corporate governance, Risk assessment and Business Continuity Planning, Anti Fraud Arrangements, any other matters arising (IT / Personnel Issues), it would be intended to cover all the above over a 5 year period	5	2	10	2 yearly	10			10	
Contract Management / Monitoring / Compliance Audits in this area will include reviews of ELWA's Monitoring Arrangements for the contract, Borough's Monitoring arrangements, Payments to the contractor, Performance Measures, TIM system and the weighbridge. It would be intended to cover all the above over a 5 year period	9	3	27	yearly	15	12	10	15	15
Financial Management Audits in this area will include reviews of Financial Management and Waste Data Flow. Each audit would be done once over a 4 year period	5	3	15	2 yearly		10			10
Asset Management Audits in this area will review the management of the Authorities assets (predominantly the Landfill Sites) and will undertaken once every 5 years	2	3	6	4 yearly		10	10		
Reporting / Administration / Other					3	3	3	5	5
Total Days					28	35	33	30	30

ELWA - 5 year Strategic Plan 2011/12 - 2015/16

Audit Areas	Risk Impact	Likelihood	Risk Rating	Frequency	Actual		5 year Audit Plan				
					10/11	11/12	12/13	13/14	14/15	15/16	
<p>Internal Control and Corporate Governance Audits in this area will include Review of Constitution, CSO's, Financial Regs, corporate governance, Risk assessment and Business Continuity Planning, Anti Fraud Arrangements, any other matters arising (IT / Personnel Issues), it would be intended to cover all the above over a 6 year period</p>	5	2	10	3 yearly	10		10				10
<p>Contract Management / Monitoring / Compliance Audits in this area will include reviews of ELWA's Monitoring Arrangements for the contract, Borough's Monitoring arrangements, Payments to the contractor, Performance Measures, TIM system and the weighbridge. It would be intended to cover all the above over a 5 year period</p>	9	3	27	2 yearly		15		15			15
<p>Financial Management Audits in this area will include reviews of Financial Management and Waste Data Flow. Each audit would be done once over a 4 year period. In addition sample compliance checks on the content within the monthly IWMS contract invoice will be carried out monthly or bi-monthly.</p>	9	3	27	yearly	7	12	12	12	12		6
<p>Asset Management Audits in this area will review the management of the Authorities assets (predominantly the Landfill Sites) and will undertaken once every 4 years</p>	2	3	6	4 yearly						10	
<p>Reporting / Administration / Follow Up / Other</p>					12	3	3	3	3		3
Total Days					29	30	25	30	25		34