

Borough Council of
**King's Lynn &
West Norfolk**



RESOURCES AND PERFORMANCE – AUDIT AND RISK COMMITTEE

Tuesday 29 May 2012

**Immediately following the Resources and Performance
Panel meeting which commences at 6.00 pm**

Committee Suite
King's Court
Chapel Street
King's Lynn
Norfolk
PE30 1EX



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Borough Council of
**King's Lynn &
West Norfolk**



King's Court, Chapel Street, King's Lynn, Norfolk, PE30 1EX.
Telephone: 01553 616200
Fax: 01553 691663

21 May 2012

Dear Member

Resources and Performance – Audit and Risk Committee

You are invited to attend a meeting of the above-mentioned Committee which will be held on **Tuesday 29 May 2012, immediately following the Resources and Performance Panel meeting, in the Committee Suite, King's Court, Chapel Street, King's Lynn**, to discuss the business shown below.

Yours sincerely

Chief Executive

A G E N D A

1. Apologies for absence

To receive any apologies for absence.

2. Minutes

To approve the minutes of the Resources and Performance – Audit and Risk Committee meeting held on Tuesday 24 April 2012 (Pages 859 to 867 previously circulated).

3. Declarations of Interest

Please indicate whether the interest is a personal one only or one which is also prejudicial. A declaration of a personal interest should indicate the nature of the interest and the agenda item to which it relates. In the case of a personal interest, the Member may speak and vote on the matter. If a prejudicial interest is declared, the Member should withdraw from the room whilst the matter is discussed.

4. **Urgent Business Under Standing Order 7**

To consider any business which, by reason of special circumstances, the Chairman proposes to accept as urgent under Section 100(b)(4)(b) of the Local Government Act 1972.

5. **Members Present Pursuant to Standing Order 34**

Members wishing to speak pursuant to Standing Order 34 should inform the Chairman of their intention to do so and on what items they wish to be heard before the meeting commences. Any Member attending the meeting under Standing Order 34 will only be permitted to speak on those items which have been previously notified to the Chairman.

6. **Chairman's Correspondence** (if any)

7. **Matters referred to the Committee from other Council Bodies and responses made to previous Committee recommendations/requests**

To receive comments, and recommendations from other Council bodies, and any responses subsequent to recommendations, which this Committee has previously made. (N.B. some of the relevant Council bodies may meet after dispatch of the agenda).

8. **Benefit Investigations Unit Annual Report** (pages 1 to 6)

Committee Members are invited to note the attached report.

9. **Corporate Risk Monitoring Report April 2012** (pages 7 to 17)

Committee Members are invited to note the attached report.

10. **Audit and Risk Committee Work Programme** (pages 18 and 19)

Committee Members are invited to consider the attached Audit and Risk Committee's Work Programme.

11. **Date of Next Meeting**

To note that the next meeting of the Resources and Performance - Audit and Risk Committee will take place on **Tuesday 26 June 2012**.

To: Panel Members – Councillors P Beal (Chairman),
C Manning (Vice-Chairman), J Collop, Mrs S Collop, C J Crofts,
M Hopkins, H Humphrey, M Langwade, J Loveless, A Morrison, D Tyler,
A White, T de Winton and A Wright

Portfolio Holders:

Agenda Item 8

Councillor N J Daubney, Leader and Portfolio Holder for Resources
Councillor Mrs E Nockolds, Portfolio Holder for Health and Well Being

Agenda Item 9

Councillor N J Daubney, Leader and Portfolio Holder for Resources

Chief Executive

Deputy Chief Executive and Executive Director, Finance and Resources

All other Executive Directors

Audit Manager

Press

Officers: The following Officers have invited to attend in respect of the item listed below:

Agenda Item 8	Sarah Chapman, Benefit Investigations Manager
Agenda Item 9	Kate Littlewood, Audit Manager

REVIEW & DEVELOPMENT REPORT

Type of Report: Annual report	Portfolio(s):- Performance
Author Name: Sarah Chapman	Consultations:- Cllr E Nockolds David Thomason Jo Stanton
Tel: 01553 616560	
Email: sarah.chapman@west-norfolk.gcsx.gov.uk	
OPEN	

PR&D Panel: Resources and Performance Panel – Audit and Risk Committee
Date: 29 May 2012
Subject: Annual Report of Benefit Investigations Unit

<p>Summary</p> <p>The Benefit Investigations Unit, undertake work to prevent and detect benefit fraud. This report provides Members with information regarding the work undertaken during the 2011/2012 financial year and looks forward into 2012/2013.</p> <p>Recommendation</p> <p>To note the report</p>
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1. Purpose of the report

1.1 This report is intended to advise the Audit and Risk Committee of the work undertaken by the Benefit Investigations Unit during the 2011/2012 financial year.

2. Background

2.1 The administration of the national Housing Benefits Scheme by the Council is the biggest single service provided by the Council. In 2011/2012 nearly £51 million (just over £48 million in 2010/2011) was paid to over 14,560 (14,522 in 2010/2011) claimants on low incomes to enable them to pay their rent and council tax payments. Inevitably with such big numbers and sums of money there is some fraud and error within the system. Errors by claimants and by staff processing benefit claims have to be identified and classified and work is constantly undertaken to minimise both. The latest estimate in 2011/2012 of Local Authority error is £171,139 (£155,623 in 2010/2011). This is within the

AGENDA ITEM 8

target set by Central Government so the Council does not incur any subsidy penalty. On fraud, the Council's Benefit Investigation's Unit has the task of preventing and detecting benefit fraud.

3. Work undertaken in 2011/2012

- 3.1 Every year, the Investigations Unit receive fraud referrals from a number of sources. Each case is risk assessed for investigation. Some referrals were passed to the Department for Work and Pensions (DWP) as they involved Social security benefits. Referrals not investigated are logged within the Investigations Unit. Cases were investigated by the 4 Fraud Investigations Officers in the Unit from April to June and 3 Fraud Investigations Officers from July to March.

The table below details the number of referrals and investigations.

Referrals/ Investigations	Number (2010/11)	2011/12	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Referrals received	1003	874	456	418
Referrals not investigated	304	231	45	186
Passed to DWP	138	202	119	83
Referrals investigated	561	441	292	149

- 3.2 The Unit has a Fraud Policy which sets out the Council's objectives and lays down guidelines on those cases that should be considered for prosecution. The Unit carry out regular Fraud Awareness training to staff in the Benefits Section, the Council Information Centre, Housing and other interested Departments.
- 3.3 Members of the public can contact the Investigations Unit using the free-phone telephone number 0800 281 879 or can complete a referral on-line via the Council's website. All information is treated in the strictest confidence.
- 3.4 Of the 441 cases that were formally investigated, 61 (55 in 2010/11) cases resulted in fraud being proven where formal action was taken, as the evidence gained was considered 'beyond all reasonable doubt'.

19, (15 in 2010/11) cases were taken forward for prosecution and the following sentences were given:-

- £400 fine
- 100 hours unpaid work & £100 costs
- 6 month Conditional Discharge
- 50 hours unpaid work & £100 costs
- £135 fine & £100 costs
- 6 month prison sentence suspended for 1 year & 150 hours unpaid work
- 12 month Conditional Discharge & £800 costs
- 120 hours unpaid work & £80 costs
- 12 month Conditional Discharge & £100 costs
- 18 month Conditional Discharge & £100 costs
- £180 fine & £207.77 costs
- £65 fine & £100 costs
- £1,050 fine & £100 costs

AGENDA ITEM 8

- £150 fine & £100 costs
- 2 year Conditional Discharge & £100 costs
- 2 year Conditional Discharge & £50 costs
- 6 month Community Order & £100 costs
- 3 month Prison Sentence
- 3 year Conditional Discharge

Prosecution cases have been reported within the press. The free-phone telephone number to report a suspected benefit fraud has also been included.

In addition to the above, 22 (23 in 2010/11) cases were offered and accepted an Administrative Penalty. An Administrative Penalty is an alternative to prosecution at 30% of the total overpayment, which is added to the overpayment to be recovered.

20 (17 in 2010/11) other cases were offered and accepted a Simple Caution. The purpose of a Simple Caution is to deal quickly and simply with less serious offenders, to save unnecessary appearance in a criminal court and to reduce the chances of re-offending. A Simple Caution is a serious matter, which should be recorded and used in the future if a person should offend again. It may be cited in any subsequent court proceedings.

The tables below detail the 61 (55 in 2010/11) cases investigated and their sources of referral

Formal Sanctions	Number (2010/11)	2011/12	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Total Sanctions	55	61	23	38
Prosecution	15	19	3	16
Administrative Penalty	23	22	12	10
Simple Caution	17	20	8	12

Fraud Type	Number (2010/11)	2011/12	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Working & claiming benefit	29	24	8	16
Undeclared capital	4	16	9	7
Living together	6	15	4	11
Student loan	1	1	0	1
Undeclared Tax Credits	13	2	0	2
Non residency	0	0	0	0
Landlord fraud	0	0	0	0
Contrived tenancy	0	0	0	0
Undeclared private pension	3	3	2	1
Undeclared Industrial Injuries benefit	0	0	0	0

AGENDA ITEM 8

Source of Referral	Number (2010/11)	2011/12	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Housing Benefit Data Matching Service	24	28	10	18
DWP	11	14	9	5
Hotline	2	5	0	5
Benefits Visiting Section	3	0	0	0
Housing Benefits Section	5	5	1	4
National Fraud Initiative	5	3	1	2
Overpayment Section	4	1	0	1
Benefit Enquiry Unit	1	1	1	0
Recovery Section	0	1	1	0
CIC	0	1	0	1
Anonymous Letter	0	1	0	1
Housing Association	0	1	0	1

3.5 Of the 441 cases investigated, 141 (including the 61 prosecution, penalty and caution cases), resulted in a 'positive outcome/saving'. Benefit claims were corrected, following the Investigation's Unit intervention where Housing and Council Tax Benefit cases have either been stopped, or corrected and identified an overpayment that is not fraudulent.

The tables below details the 141 cases investigated and their sources of referral.

Fraud Type	Number (2010/11)	2011/12	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Non residency	32	30	23	7
False household	1	0	0	0
Working & claiming benefit	60	41	21	20
Undeclared income	7	8	0	8
Contrived tenancy	10	9	7	2
Undeclared capital	12	12	9	3
Living together	6	8	6	2
Undeclared private pension	4	10	7	3
Undeclared tax Credits	42	13	13	0

AGENDA ITEM 8

Fraud Type	Number (2010/11)	2011/12	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Undeclared Industrial injuries Benefit	1	1	1	0
Undeclared non dependant	4	7	2	5
Undeclared Invalid Care Allowance	4	1	0	1
Undeclared Incapacity Benefit	1	1	1	0

Source of Referral	Number (2010/11)	2011/12	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Housing Benefit Matching Service	111	83	40	27
DWP	3	7	1	4
Housing Association	3	2	2	1
Benefits Visiting Section	14	9	4	2
Hotline	8	7	5	1
Housing Benefits Section	20	13	18	5
Returned mail	7	2	4	1
National Fraud Initiative	2	6	7	4
Overpayment section	2	2	1	0
Recovery section	1	1	0	0
Pro-active Drive	4	1	0	0
BEU	5	1	4	1
Anonymous letter	1	1	0	1
CIC	2	3	2	3
Housing	1	0	0	0
CTAX Section	0	2	2	0
Police	0	1	0	1

4. Financial implications

- 4.1 In the past, the work of the Investigations Unit was directly funded by the government with rewards for achievements of targets. Costs towards fraud prevention and detection are now all included within the Administration Subsidy that the Council receives to administer the Housing Benefit Scheme.
- 4.2 The Investigations Unit though do still generate income in addition to the government funding through the costs awarded against proven cases and the repayment of overpayments of benefit.

AGENDA ITEM 8

The table below details the overpayments identified for recovery.

Designated Overpayment	Amount (2010/11)	2011/12	2011/12 (Apr to Sep)	2011/12 (Oct to Mar)
Fraud	122,328.86	160,703.37	45,693.82	115,009.55
Claimant	176,590.98	206,868.81	152,567.41	54,301.40
Local authority error	7,704.18	3,141.56	134.84	3,006.72
Total	306,624.02	370,713.74	198,396.07	172,317.67

- 4.3 In many cases the individuals are on low levels of income but the Council will make arrangements for repayment of benefits to be made over a period of time. This does mean that the level of overpayments recovered in a period is not high. The percentage of monies recovered from the overall amount outstanding of overpayments in 2011/12 is 29.5 % (30.22 in 2010/11).

5. Work plan

5.1 Benefit Investigations Unit Performance Measures for 2012/2013

- 125 Cases investigated with a positive outcome/saving
- 55 Fraud sanctions

These targets are slightly lower this year, due to the loss of an Investigations Officer.

- 5.2 The Borough Council takes part in the National Fraud Initiative data matching, two yearly. The data match is administered by the Audit Commission. The Audit Commission were provided with the Council's Housing and Council Tax Benefit data. 1,314 possible matches were received on 25 January 2011, and this forms part of our ongoing work programme.

- 5.3 We declared our interest to take part in the 'National Rollout of the Credit Reference Agency Data-matches in Housing and Council Tax Benefit'. This highlights referrals to be investigated for potential living together cases and undeclared non dependants. The quarterly matches received, form part of our ongoing work programme.

- 5.4 Pro-active drives will be completed when required, and considered necessary dependant on the time and circumstances. Pro-active drives can be completed upon a particular firm, employer or landlord.

6. Further information

Copies of the Council's Benefits Fraud Policy and Fraud Awareness Guidance can be obtained from Sarah Chapman, the Council's Fraud Investigations Manager, telephone 01553 616560, e-mail:sarah.chapman@west-norfolk.gcsx.gov.uk

AUDIT AND RISK COMMITTEE REPORT

TYPE OF REPORT: Audit	Portfolio: Performance
Author Name: Kate Littlewood	CONSULTATIONS: Senior Management Team
Tel.: 01553 616252	
Email: kate.littlewood@west-norfolk.gov.uk	
OPEN	

Committee: Resources and Performance – Audit & Risk Committee
Date: 29th May 2012
Subject: Corporate Risk Monitoring Report April 2012

Summary	This report presents the changes to the Risk Register since the last monitoring report in November 2011 and gives details of the risks falling into the ‘Very High’ category and the associated work to mitigate the effects.
Recommendation	To note the report.

1.0 Introduction and Background

- 1.1 The Committee receives reports on a half-yearly basis on the position of the Corporate Risk Register, with the last one being presented in November 2011.
- 1.2 Each risk on the register is scored in terms of Impact and Likelihood, according to criteria defined within the Corporate Risk Strategy. The definitions are attached for reference at the end of Appendix 1.
- 1.3 The Risk Register is reviewed by the Executive Directors on a quarterly basis. Any existing entries on the register are considered for changes to the nature of the risk, progress to be reported and any adjustments to the risk scores. Risks that are no longer relevant are removed and new risks considered in the context of current circumstances are added.
- 1.4 A summary of the changes to the Risk Register since the last monitoring report in November 2011 are detailed in section 2 below. Details of the ‘Very High’ risks are given in Appendix 1 together with a list of the ‘High’ risks

- 1.5 The full Risk Register, as agreed by Management Team, is placed on InSite, within the Risk Management section on the Corporate Documents tab.

2.0 Changes to the Register

- 2.1 Apart from updates on progress for various entries, the main changes are listed below.

- 2.2 There have been six new entries:

- 1) Local Council Tax Scheme
- 2) Localisation of Business Rates
- 3) Revenues and Benefits Shared Services – working practices
- 4) Land Sales
- 5) Refuse and Recycling contract
- 6) Joint Venture

The first three have all scored in the 'Very High' risk category and are included in those detailed in Appendix 1.

- 2.3 1.3 – West Norfolk Partnerships

Likelihood reduced from 'Possible' to 'Unlikely' taking the overall score down from 9 to 6, but it remains in the Medium Risk category. Following the service review last year the working arrangements have become embedded.

- 2.4 1.9 - Incinerator

Likelihood reduced from 'Likely' to 'Possible' taking the overall score down from 16 (Very High Risk) to 12 (High Risk). The work to publicise the Council's actions to resist the siting of the incinerator here demonstrates the Council's commitment to influencing events.

- 2.5 5.5 – Revenues and Benefits Shared Services Working Practices

The risk description has been extended to include consideration of the impact of the project work on the daily workload and the possibility of a backlog building up which may affect the LA error rate.

- 2.6 Entries relating to 'The Decade of Development', 'NORA' and 'Waterfront Project' have been removed as they are either complete or unlikely to progress in the current economic climate and therefore do not present a risk to the Council at the moment.

3.0 Conclusion

The Risk Register continues to be actively monitored by Senior Management on a regular basis.

CORPORATE RISK MONITORING REPORT
APRIL 2012

Risk name: Financial Plan	Responsible Director: Finance & Resources
Corporate Objective affected:	

Ref	Description	Mitigation	Progress
5.4	<p>Balancing income and expenditure for both the Revenue and Capital as set out in the estimates. In addition to the current economic climate, there is currently a significant pressure to reduce the level of public spending. The funding settlement figures for 2011/12 and 2012/13 are known but there remains some concerns of further cuts in 2013/14.</p> <p>The current Budget Plan assumes challenging levels of savings in service delivery costs. There is a possibility that assumptions will not be fully met.</p>	<p>A review of the costs and provision of all services will continue with the aim of reducing costs and if necessary reduce services to match income. Budgets will be monitored against estimates on a regular basis.</p>	<p>Reviews are underway with revised projected target savings of £1.5m in 2013/14.</p> <p>The Budget Plan is monitored on a monthly basis. A full review of the budget will take place in February 2013 when the cost of services will be updated and grant/ council tax income raised. New savings targets, if necessary, will be set then.</p>

Risk Score:		
Impact	Major	4
Likelihood	Likely	4
Total score		16
Risk Category		Very High Risk

APPENDIX 1

CORPORATE RISK MONITORING REPORT
APRIL 2012

Risk name: Revenues and Benefits Shared Services – resource issue	Responsible Director: Finance & Resources
Corporate Objective affected:	

Ref	Description	Mitigation	Progress
5.5	During the implementation phase of the project, there are 2 factors which may result in an increase in the level of Local Authority errors. If the Council records errors above £250,000 then the full level of subsidy is lost. The lack of access to the required data could affect the calculation of claims, and the diversion of skilled staff to the project could result in the daily workload being understaffed.	ICT testing team to be set up to manage the systems conversion and data migration to minimise the disruption to claims processing. Additional temporary staff to be appointed to backfill the posts of the team members.	Cabinet approval given for Management Team, in consultation with the Leader, to appoint additional temporary staff to mitigate the risks of conversion. The length of temporary contracts on offer is being extended from 6 months to 18-24 months to attract potential candidates from a wider area.

Risk Score:		
Impact	Major	4
Likelihood	Likely	4
Total score		16
Risk Category		Very High Risk

CORPORATE RISK MONITORING REPORT
APRIL 2012

Risk name: Local Council Tax Scheme	Responsible Director: Finance & Resources
Corporate Objective affected:	

Ref	Description	Mitigation	Progress
5.6	The local council tax scheme may not be ready in time to meet the needs of the service, which will result in this council potentially having to meet any shortfall.	Work with other councils. Discussions with IT software suppliers.	Work at Norfolk level is underway. Progress is hindered by a lack of detail from Government and an absence of IT systems. Capacity is also an issue as staff are occupied with the introduction of the Shared Services system. The Partnership is seeking additional specialists externally to assist with designing the scheme.

Risk Score:		
Impact	Major	4
Likelihood	Likely	4
Total score		16
Risk Category		Very High Risk

CORPORATE RISK MONITORING REPORT
APRIL 2012

Risk name: Localisation of Business Rates	Responsible Director: Finance & Resources
Corporate Objective affected:	

Ref	Description	Mitigation	Progress
5.7	Legislation may not adequately safeguard against the impact on the business rates baseline of the closure or change in status of a major business, or a loss of appeal resulting in substantial repayments.	Lobbying CLG through various professional and pressure groups. Liaise with other councils who recognise the same issues.	Contact established at CIPFA who is taking the issues forward to the CLG discussion groups. Liaising with South Norfolk who are also lobbying. CEO taking the issue to LGA and the District Councils Network.

Risk Score:		
Impact	Major	4
Likelihood	Likely	4
Total score		16
Risk Category		Very High Risk

APPENDIX 1

CORPORATE RISK MONITORING REPORT
APRIL 2012

Risk name: Revenues and Benefits Shared Services – working practices	Responsible Director: Finance & Resources
Corporate Objective affected:	

Ref	Description	Mitigation	Progress
5.8	The pace of the project and timeframe for implementation is forcing decisions to be made on operational arrangements that may not be consistent with policies at both councils.	Implementation teams to consider options. Steering Group and Joint Committee to consider differences in policies and make decisions as necessary.	Differing operational issues are being identified and work is ongoing to gain consensus.

Risk Score:		
Impact	Major	4
Likelihood	Likely	4
Total score		16
Risk Category		Very High Risk

APPENDIX 1

CORPORATE RISK MONITORING REPORT
APRIL 2012

Risks categorized as 'High Risk'

- 1.1 – Business Continuity
- 1.2 – Cost Reduction Programme
- 1.4 - Emergency Response
- 1.7 – Community Cohesion
- 1.9 – Incinerator
- 1.10 – Refuse and Recycling
- 2.1 – Local Employment
- 2.5 – Empty retail properties/ Town centre decline
- 2.7 – Land Sales
- 3.1 – Loss of ICT server
- 3.2 – ICT failure of backup.
- 4.1 – Health and Safety
- 5.1 – Benefits Reimbursement
- 5.2 – Fraud and Corruption
- 5.3 – VAT

APPENDIX 1

CORPORATE RISK MONITORING REPORT
APRIL 2012

LIKELIHOOD	5 Almost Certain	(5) (Green)	(10) (Orange)	(15) (Red)	(20) (Red)	(25) (Red)
	4 Likely		(8) (Green)	(12) (Orange)	(16) (Red) 1.9, 5.4, 5.5	(20) (Red)
	3 Possible		(6) (Green)	(9) (Green) 1.3, 1.6	(12) (Orange) 1.1, 1.2, 1.7 2.1, 2.2, 2.3, 2.4, 2.5 4.1, 5.1, 5.2, 5.3	(15) (Red)
	2 Unlikely			(6) (Green)	(8) (Green) 1.5, 1.8	(10) (Orange) 1.4, 3.1, 3.2
	1 Rare					(5) (Green)
		1 Insignificant	2 Minor	3 Moderate	4 Major	5 Extreme
		IMPACT				

Risk Category	How the Risk should be managed
Very High Risk (15 – 25) (Red)	Immediate action required. Senior Management must be involved.
High Risk (10 – 12) (Orange)	Senior Management attention needed and management responsibility specified.
Medium Risk (5 – 9) (Green)	Manage by specific monitoring or response procedures
Low Risk (1 – 4) (White)	Manage by routine procedures, unlikely to need specific or significant application of resources.

APPENDIX 1

CORPORATE RISK MONITORING REPORT
APRIL 2012

Likelihood

Score	Definition
1 – Rare	The event may occur only in exceptional circumstances
2 – Unlikely	The event is not expected to occur
3 – Possible	The event might occur at some time
4 – Likely	The event will probably occur in most circumstances
5 – Almost Certain	The event is expected to occur in most circumstances

Impact

Score	Definition
1 – Insignificant	<ul style="list-style-type: none"> • Little disruption to services • No injury • Loss of <£25,000 • Unplanned change in service delivery due to budget overspend <£100,000 • No effect on delivering partnership objective fully • No damage to BCKLWN reputation • No or insignificant environmental damage
2 – Minor	<ul style="list-style-type: none"> • Some disruption to services • Minor injury • Loss of £25,000 - £175,000 • Unplanned change in service delivery due to budget overspend of £100,000 - £500,000 • Little effect on achieving partnership objective • Minimal damage to BCKLWN reputation (minimal coverage in local press) • Minor damage to local environment
3 - Moderate	<ul style="list-style-type: none"> • Significant disruption to services • Violence or threat of serious injury • Loss of £175,000 - £500,000 • Unplanned change in service delivery due to budget overspend of £500,000 - £1m • Partial failure to achieve partnership objective • Significant coverage in local press • Moderate damage to local environment

APPENDIX 1

CORPORATE RISK MONITORING REPORT
APRIL 2012

<p>4 – Major</p>	<ul style="list-style-type: none"> • Loss of services for more than 48 hours but less than 7 days • Extensive or multiple injuries • Loss of £500,000 - £1m • Unplanned change in service delivery due to budget overspend of £1m - £3m • Significant impact on achieving partnership objective and significantly affects BCKLWN corporate objective • Coverage in national press • Major damage to local environment
<p>5 - Extreme</p>	<ul style="list-style-type: none"> • Loss of service for >7 days • Fatality • Loss of >£1m • Unplanned change in service delivery due to budget overspend >£3m • Non delivery of partnership objectives and BCKLWN corporate objective • Extensive coverage in national press and TV • Significant damage to local or national environment • Requires resignation of Chief Executive, Executive Director or Leader of the Council

AUDIT AND RISK COMMITTEE WORK PROGRAMME 2012/2013

14 June 2012

- Final Accounts and Statement of Accounts for year ended 31 March 2012:
(Revenue Outturn 2010/2011, Capital Programme and Resources 2011/2015, Annual Treasury Report 2011/2012)

26 June 2012 (Meeting to be held in the Chapel at Mintlyn Crematorium)

- Internal Audit Annual Report 2011/2012
- Fraud and Investigations Unit – Annual Report 2011/2012
- Review of the Effectiveness of the Audit and Risk Committee
- Review of the Effectiveness of Internal Audit Service

24 July 2012

- Internal Audit Plan 2011/2012 – Progress report for the quarter April to June 2012

28 August 2012**11 September 2012**

Special Meeting – to consider the Statement of Accounts 2011/2012
Annual Governance Statement

25 September 2012

- Treasury Management Training (5.00 pm to 6.15 pm for Audit and Risk Committee – invitation to be extended to all Members) – Formal Meeting to commence at 6.30 pm

23 October 2012

- Internal Audit Plan 2011/2012 – Progress report for the quarter July to September 2012

27 November 2012

- Benefit Investigations Unit Half-Year Report – S Chapman
- Business Continuity – annual update

2 January 2013

- Annual Audit Letter – to be presented by the Council's External Auditor
- Internal Audit – Strategic Audit Plan 2013/14

26 February 2013

- Internal Audit Plan 2011/2012 – Quarterly Progress Report from October to December 2012

26 March 2013

- Business Continuity – Annual Update
- BCKL&WN Audit Plan 2013/2014 (external)

23 April 2013

- Corporate Risk Monitoring Report (October 2012 to March 2013)