

SCHEDULE OF ASSURANCE RATINGS

The following tables summarise for the relevant classes of audit entities, the risk ratings calculated when preparing the Annual Audit Plan 2011/12 and the results of the review in 2011/12 of Head's of Services' assessments of their risks.

| FUNDAMENTAL FINANCIAL SYSTEMS | | | |
|--------------------------------------|--|---------------------------|----------------------------------|
| Entity | Rating 2011/12 Audit Plan | Revised Rating | Change in Risk Rating |
| Payroll & Employee Benefits | 1.5 | 1.4 | -0.1 |
| Debtors | 1.4 | 1.3 | -0.1 |
| Main Accounting System | 1.4 | 1.1 | -0.3 |
| Local Taxes | 1.3 | 1.6 | +0.3 |
| Benefits | 1.3 | 1.3 | |
| Creditors | 1.2 | 1.1 | -0.1 |
| Fixed Assets | 1.2 | 1.0 | -0.2 |
| Treasury Management | 1.1 | 1.1 | |
| Budgeting & Budgetary Control | 0.8 | 0.9 | +0.1 |
| Cash & Banking | 0.8 | 0.7 | -0.1 |
| Payroll & Employee Benefits | 1.5 | 1.4 | -0.1 |
| Debtors | 1.4 | 1.3 | -0.1 |
| | | | |
| AVERAGE RATING | 1.2 | 1.2 | |

| OTHER FINANCIAL SYSTEMS | | | |
|--|--|---------------------------|----------------------------------|
| Entity | Rating 2011/12 Audit Plan | Revised Rating | Change in Risk Rating |
| Medium Term Financial Planning | 1.6 | 1.6 | |
| Assessment & Charging of Clients | 1.6 | 1.8 | +0.2 |
| Accounting for Tax | 1.4 | 1.5 | +0.1 |
| Financial Management & Value for Money | 1.4 | 1.4 | |
| External Funding Management | 1.3 | 1.3 | |
| | | | |
| AVERAGE RATING | 1.5 | 1.5 | |

GOVERNANCE & PERFORMANCE SYSTEMS

| Entity | Rating 2011/12 Audit Plan | Revised Rating | Change in Risk Rating |
|--|--|---------------------------|--------------------------------------|
| Corporate Governance Arrangements | 1.8 | 2.3 | +0.5 |
| Managing Contracts | 1.7 | 1.8 | +0.1 |
| Managing Absence | 1.4 | 1.7 | +0.3 |
| Recruitment, Retention & Redeployment | 1.4 | 1.6 | +0.2 |
| Procurement, Contracting & Commissioning | 1.5 | 1.5 | |
| Vacant Properties & Disposal of Sites | 1.3 | 1.5 | +0.2 |
| Investment Properties | 1.3 | 1.5 | +0.2 |
| Council Offices - Regulatory Compliance | 1.4 | 1.4 | |
| Service Planning & Design | 1.3 | 1.4 | +0.1 |
| Democratic Processes | 1.4 | 1.4 | |
| Managing Change | 1.3 | 1.4 | +0.1 |
| Corporate Training (inc Appraisal & Devt.) | 1.0 | 1.3 | +0.3 |
| Performance Monitoring & Management | 1.3 | 1.3 | |
| Partnership Working | 1.4 | 1.2 | -0.2 |
| Corporate Health & Safety | 1.1 | 1.2 | +0.1 |
| Business Continuity | 1.4 | 1.2 | -0.2 |
| Enterprise Risk Management | 1.1 | 1.1 | |
| Engagement & Consultation | 0.8 | 0.9 | +0.1 |
| | | | |
| AVERAGE RATING | 1.3 | 1.4 | |

CUSTOMER FACING SERVICES

| Entity | Rating 2011/12 Audit Plan | Revised Rating | Change in Risk Rating |
|-----------------------------------|--|---------------------------|----------------------------------|
| Home Care | 2 | 2.6 | +0.6 |
| Development Control & Enforcement | 1.6 | 2.5 | +0.9 |
| Early Intervention | 1.6 | 2.1 | +0.5 |
| Transport | 1.5 | 2.1 | +0.6 |
| Community Safety | 1.2 | 2.1 | +0.9 |
| REACH | 1.4 | 2.1 | +0.7 |
| Health Agenda | 1.4 | 2.0 | +0.6 |
| Care Homes | 1.5 | 2.0 | +0.5 |
| Waste Management | 1.6 | 2.0 | +0.4 |
| Family Strengthening | 1.5 | 1.9 | +0.4 |
| Supporting People at Home | 1.5 | 1.9 | +0.4 |
| Adults with Learning Disabilities | 1.5 | 1.8 | +0.3 |
| Children & Young People with SEN | 1.5 | 1.8 | +0.3 |
| Adult Education | 1.4 | 1.8 | +0.4 |
| Youth Services | 1.3 | 1.7 | +0.4 |
| Customer Services | 1.5 | 1.7 | +0.2 |
| Community Enrichment | 1.4 | 1.7 | +0.3 |
| Use of Planning Powers | 1.4 | 1.7 | +0.3 |
| Occupational Therapy | 1.4 | 1.7 | +0.3 |
| Support & Oversight of Schools | 0.8 | 1.7 | +0.9 |
| Public Open Space | 1.2 | 1.7 | +0.5 |
| Registration Services | 1.4 | 1.6 | +0.2 |
| Planning Strategy | 1.3 | 1.6 | +0.3 |
| Parking Services | 1.3 | 1.5 | +0.2 |
| Tourism | 1.2 | 1.5 | +0.3 |
| Libraries | 1.4 | 1.5 | +0.1 |
| Children in Need | 1.5 | 1.5 | |
| Capital Projects | 1.4 | 1.4 | |
| Tenanted Properties | 1.3 | 1.4 | +0.1 |
| Land Charges | 1.3 | 1.3 | |
| Road Safety | 1 | 1.3 | +0.3 |
| AVERAGE RATING | 1.4 | 1.9 | |