

## fraud risk register

Generated on: 14 September 2012

Risk Code	RR RDIAFC001	Risk Title	Benefits fraud - claimant	Current Risk Status	
Description of Risk	Claimant fraudulently clair	ns benefits	•	Assigned To	
Gross Risk Matrix	Cirkelihood	isk Treatment Measures Implemented		Current Risk Matrix	Likelihood Severity
oss Risk Score	12	trained staff		Current Risk Score	8
Gross Severity	3	trained staff media coverage - forms, T\	/ radio	Current Severity	2
Gross Likelihood	4	data matching internal audit		Current Likelihood	4
Gioss Risk Review Date		documentary evidence			14-Sep-2012
Risk Notes					

Risk Code	RR RDIAFC002	Risk Title	Benefits fraud - third party eg landlord	Current Risk Status	
Description of Risk	fraudulent claim by thi	ird party		Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	Risk Treatment Measures Implemented		Pool
Gross Risk Score	4	trained staff		Current Risk Score	4
Gross Severity	2	media coverage - forms, T	V radio	Current Severity	2
Gross Likelihood	2	Data matching     Internal Audit		Current Likelihood	2
Gross Risk Review		Supervisory checks Documentary evidence	pervisory checks		14-Sep-2012
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Risk Code	RR RDIAFC003	Risk Title	Benefits fraud - internal	Current Risk Status	
Description of Risk	Fraudulent claim by	member of staff	-	Assigned To	
Gross Risk Matrix	Citienihood	Risk Treatment Measure	tisk Treatment Measures Implemented		Citelihood Severity
Gross Risk Score	9	recruitment checks		Current Risk Score	6
Gross Severity	3	data matching		Current Severity	3
Gross Likelihood	3	supervisory checks system controls		Current Likelihood	2
Gross Risk Review Date		audit trails internal audit	udit trails		14-Sep-2012
Risk Notes		·			

Risk Code	RR RDIAFC004	Risk Title	Cash theft	Current Risk Status	
Description of Risk	theft of takings disguise	d by manipulation of accounts		Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	Risk Treatment Measures Implemented		Cirkelihood Severity
Gross Risk Score	4	reconcilations		Current Risk Score	2
Gross Severity	2	supervisory checks policies and procedures		Current Severity	2
Gross Likelihood	2	financial regulations and gu	idance	Current Likelihood	1
Goss Risk Review Date D		segregation of duties budgetary controls internal audit confidential reporting policy fraud & corruption stragey	gation of duties tary controls al audit ential reporting policy		14-Sep-2012
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Risk Code	RR RDIAFC005	Risk Title	Cash theft	Current Risk Status	
Description of Risk	theft of cash without disg	uise		Assigned To	
Gross Risk Matrix	Clikelihood			Current Risk Matrix	Likelihood Severity
Gross Risk Score	4	reconciliations		Current Risk Score	1
Gross Severity	2	supervisory checks policies and procedures		Current Severity	1
Gross Likelihood	2	financial regulations		Current Likelihood	1
Gross Risk Review များe ည		segregation of duties budgetary controls internal audit confidential reporty policy fraud & corruption strategy physical controls	gregation of duties dgetary controls ernal audit nfidential reporty policy ud & corruption strategy		14-Sep-2012
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Risk Code	RR RDIAFC006	Risk Title	Credit Income	Current Risk Status	
Description of Risk	suppresion of any notification of any notification of any notification of the sum of the		lit balances	Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	es Implemented	Current Risk Matrix	C Itelihood
Gross Risk Score	4	reconcilations		Current Risk Score	2
Gross Severity	2	bugetary controls internal audit		Current Severity	2
gross Likelihood	2	wrtie off policy		Current Likelihood	1
ପ୍ର Pross Risk Review ହୁୁୁୁୁୁୁୁ ଅ ମ Risk Notes		authorisation levels audit trail debt recovery procedures supervisory controls review of credit balances a	and suspense items	Last Risk Review Date	14-Sep-2012
Risk Notes		·			-

Risk Code	RR RDIAFC007	Risk Title	Creditor payments	Current Risk Status	
Description of Risk	invoicing for goods/servic supplying inferior goods/s	es not supplied/false invoices ervices to those invoiced	5	Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measures	tment Measures Implemented		Citetihood Severity
Gross Risk Score	6	authorisation procedures		Current Risk Score	2
Gross Severity	3	reconciliations		<b>Current Severity</b>	2
Gross Likelihood	2	audit trail segregation of duties		Current Likelihood	1
Gross Risk Review Date		financial guidance inventories		Last Risk Review Date	14-Sep-2012
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Risk Code	RR RDIAFC008	Risk Title	Treasury management	Current Risk Status	
Description of Risk	falsifying records to gain a	access to loan or investment	monies	Assigned To	
Gross Risk Matrix	Cikelihood	Risk Treatment Measure	sk Treatment Measures Implemented		Likelihood Severity
Gross Risk Score	12	management controls		Current Risk Score	6
Gross Severity	4	segregation of duties internal audit		Current Severity	3
Gross Likelihood	3	authorised signatories		Current Likelihood	2
<del>Gj</del> oss Risk Review Date		budgetary controls preffered/approved borrowe audit trail documented procedures	getary controls fered/approved borrowers it trail		14-Sep-2012
Risk Notes					•

Risk Code	RR RDIAFC009	Risk Title	Contracts/procurement	Current Risk Status	
Description of Risk	improper award of contra	cts		Assigned To	
Gross Risk Matrix	C Itkelihood Severity			Current Risk Matrix	Citelihood
Gross Risk Score	12	financial regulations		Current Risk Score	6
Gross Severity	4	standing orders		Current Severity	3
Gross Likelihood	3	OJEU regulations		Current Likelihood	2
Gross Risk Review Date		authorised signatories management controls segregation of duties tendering system		Last Risk Review Date	14-Sep-2012
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Risk Code	RR RDIAFC010	Risk Title	Contracts/procurement	Current Risk Status	
Description of Risk	contract not delivered pro contractor overpaid	pperly		Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	isk Treatment Measures Implemented		Likelihood Severity
Gross Risk Score	12			Current Risk Score	6
Gross Severity	4	contract conditions		Current Severity	3
Gross Likelihood	3	contract monitoring legal advice		Current Likelihood	2
प् <del>रा</del> oss Risk Review Mate		internal audit			14-Sep-2012
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Risk Code	RR RDIAFC011	Risk Title	Contracts/procurement	Current Risk Status	
Description of Risk	collusion with contra	ctors and/or acceptance of bribes	-	Assigned To	
Gross Risk Matrix	Citelihood	Risk Treatment Measure	Risk Treatment Measures Implemented		Likelihood Severity
Gross Risk Score	12	authorised signatories		Current Risk Score	6
Gross Severity	4	management controls		Current Severity	3
Gross Likelihood	3	segregation of duties register of interests		Current Likelihood	2
Gross Risk Review Date		confidential reporting policy gifts and hospitality policy	onfidential reporting policy		14-Sep-2012
Risk Notes				·	

Risk Code	RR RDIAFC012	Risk Title	Contracts/procurements	Current Risk Status	
Description of Risk	collusion by tenderers			Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	isk Treatment Measures Implemented		Crikelihood Severity
Gross Risk Score	16			Current Risk Score	8
Gross Severity	4	h an ab manting		Current Severity	4
Gross Likelihood	4	benchmarking tendering procedures		Current Likelihood	2
Gross Risk Review Tgte					14-Sep-2012
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Risk Code	RR RDIAFC013	Risk Title	Payroll	Current Risk Status	
Description of Risk	payment to non exist	ent employees	-	Assigned To	
Gross Risk Matrix	Citelihood	Risk Treatment Measure	Risk Treatment Measures Implemented		Poor File Poor F
Gross Risk Score	2	management checks		Current Risk Score	3
Gross Severity	2	establishment list		Current Severity	3
Gross Likelihood	1	budget monitoring segregation f duties		Current Likelihood	1
Gross Risk Review Date		data matching authorisation process		Last Risk Review Date	14-Sep-2012
Risk Notes					

Risk Code	RR RDIAFC014	Risk Title	Payroll	Current Risk Status	
Description of Risk	over claiming hours work	ked		Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measures Implemented		Current Risk Matrix	Clikelihood Severity
Gross Risk Score	6			Current Risk Score	2
Gross Severity	2	management checks		Current Severity	1
Gross Likelihood	3	budget monitoring authorisation process		Current Likelihood	2
Gross Risk Review		time records		Last Risk Review Date	14-Sep-2012
Risk Notes					

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Risk Code	RR RDIAFC015	Risk Title	Payroll	Current Risk Status	
Description of Risk	manipulation of stand	ling data	-	Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	lisk Treatment Measures Implemented		C Itelihood Severity
Gross Risk Score	6			Current Risk Score	2
Gross Severity	3	system access controls system administrator		Current Severity	2
Gross Likelihood	2	segregation of duties		Current Likelihood	1
Gross Risk Review Date		internal audit	anagement controls cernal audit		14-Sep-2012
Risk Notes					•

Risk Code	RR RDIAFC016	Risk Title	Assets	Current Risk Status	
Description of Risk	Theft of current assets	5	-	Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	Risk Treatment Measures Implemented		C itelihood
Gross Risk Score	6			Current Risk Score	4
Gross Severity	2	stock checks		Current Severity	2
Gross Likelihood	3	restricted access segregation of duties		Current Likelihood	2
Gross Risk Review		inventories		Last Risk Review Date	14-Sep-2012
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Risk Code	RR RDIAFC017	Risk Title	Assets	Current Risk Status	
Description of Risk	Theft of fixed assets			Assigned To	
Gross Risk Matrix	Citienthood	Risk Treatment Measure	isk Treatment Measures Implemented		Likelihood Severity
Gross Risk Score	9			Current Risk Score	4
Gross Severity	3	restricted access		Current Severity	2
Gross Likelihood	3	asset tagging inventories		Current Likelihood	2
Gross Risk Review Date		staff awareness			14-Sep-2012
Risk Notes					

Risk Code	RR RDIAFC018	Risk Title	Assets	Current Risk Status	
Description of Risk	Theft of Council informat	ion/intellectual property	·	Assigned To	
Gross Risk Matrix	Citient of the second s			Current Risk Matrix	Pool
Gross Risk Score	12	encryption		Current Risk Score	8
Gross Severity	4	staff awareness passwords		Current Severity	4
Gross Likelihood	3	access controls		Current Likelihood	2
Gross Risk Review		restricted access to building security policy ISO27001	g	Last Risk Review Date	14-Sep-2012
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Risk Code	RR RDIAFC019	Risk Title	Assets	Current Risk Status	
Description of Risk	Inappropriate use fo	Council assets for private use	-	Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	Risk Treatment Measures Implemented		Clikelihood
Gross Risk Score	8	register of interests		Current Risk Score	6
Gross Severity	2	financial guidance		Current Severity	2
Gross Likelihood	4	management controls induction process		Current Likelihood	3
Gross Risk Review Date		security policy user reports eg internet, te	elephone	Last Risk Review Date	14-Sep-2012
Risk Notes				*	-

Risk Code	RR RDIAFC020	Risk Title	Petty cash/imprest accounts	<b>Current Risk Status</b>	
Description of Risk	Theft of takings disguis	ed by manipulation of accounts	5	Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	Risk Treatment Measures Implemented		C I Kellhood Severity
Gross Risk Score	2	segregation of duties		Current Risk Score	2
Gross Severity	1	management checks		<b>Current Severity</b>	1
Gross Likelihood	2	reconciliations authorised signatories		Current Likelihood	2
Gross Risk Review Tgte		imprest values kept to a m annual certificate	prest values kept to a minimum		14-Sep-2012
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Risk Code	RR RDIAFC021	Risk Title	Sheltered schemes	Current Risk Status	
Description of Risk	Theft of customer mo	nies		Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measu	Risk Treatment Measures Implemented		Citelihood Severity
Gross Risk Score	4			Current Risk Score	2
Gross Severity	2	segregation of duties		Current Severity	2
Gross Likelihood	2	reconciliations restircted access		Current Likelihood	1
Gross Risk Review Date		CRB checks			14-Sep-2012
Risk Notes					

Risk Code	RR RDIAFC022	Risk Title	Expenses claims	Current Risk Status	
Description of Risk	claiming expenses for jou claiming for more miles th			Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	isk Treatment Measures Implemented		C Itelihood
Gross Risk Score	6			Current Risk Score	4
Gross Severity	2	managment checks		Current Severity	2
Gross Likelihood	3	authorisation procedures		Current Likelihood	2
ଫ୍ରjoss Risk Review Date		– internal audit		Last Risk Review Date	14-Sep-2012
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RR RDIAFC023	Risk Title	Corruption	Current Risk Status	
Contracts - tendering,	awarding and payment		Assigned To	
Likelihood Severity	Risk Treatment Measure			Severity
12	management checks		Current Risk Score	6
4			Current Severity	3
3	procurement unit		Current Likelihood	2
	tendering system	egulations	Last Risk Review Date	14-Sep-2012
	<u></u>			-
	Contracts - tendering,	Contracts - tendering, awarding and payment Contracts - tendering, awarding and payment Risk Treatment Measure Severity Risk Treatment Measure analgement checks register of interests constitution procurement unit legislation tendering system	Contracts - tendering, awarding and payment         Image: Severity       Risk Treatment Measures Implemented         12       management checks         4       constitution         3       procurement unit         Image: Ima	Contracts - tendering, awarding and payment       Assigned To         Image: Severity       Risk Treatment Measures Implemented       Current Risk Matrix         Image: Severity       management checks register of interests constitution procurement unit legislation tendering system       Current Risk Score         Image: I

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Risk Code	RR RDIAFC024	Risk Title	Corruption	Current Risk Status	<b>S</b>
Description of Risk	disposal of assets - la	nd and property		Assigned To	
Gross Risk Matrix	Citienthood	Risk Treatment Measure	Risk Treatment Measures Implemented		Cikelihood Severity
Gross Risk Score	6			Current Risk Score	3
Gross Severity	3	constitution asset management plan		Current Severity	3
Gross Likelihood	2	asset disposal policy		Current Likelihood	1
Gross Risk Review		asset register segregation of duties		Last Risk Review Date	14-Sep-2012
nisk Notes		*			•

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Risk Code	RR RDIAFC025	Risk Title	Corruption	Current Risk Status	
Description of Risk	Award of planning co	nsents and licences	-	Assigned To	
Gross Risk Matrix	Cikelihood	Risk Treatment Measure	Risk Treatment Measures Implemented		C Itielihood Severity
Gross Risk Score	9			Current Risk Score	3
Gross Severity	3	planning approval process segregation of duties		Current Severity	3
Gross Likelihood	3	delegated powers		Current Likelihood	1
Gross Risk Review Date		constitution legislation		Last Risk Review Date	14-Sep-2012
Risk Notes				8	

Risk Code	RR RDIAFC026	Risk Title	Corruption	Current Risk Status	
Description of Risk	Acceptance of gifts, h	ospitality, secondary emplo	byment	Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Me	Risk Treatment Measures Implemented		Severity
Gross Risk Score	6		- 11	Current Risk Score	4
Gross Severity	2	gifts and hospitlaity p gifts and hospitality r		Current Severity	2
Gross Likelihood	3	NFI		Current Likelihood	2
Gross Risk Review		constitution contract of employme	ent	Last Risk Review Date	14-Sep-2012
n Risk Notes					

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Risk Code	RR RDIAFC027	Risk Title	Car parking	Current Risk Status	
Description of Risk	theft of takings disguised theft of taking without dis recycling of tickets	by manipulation of accounts sguise	-	Assigned To	
Gross Risk Matrix	Crikelihood	Risk Treatment Measures Implemented		Current Risk Matrix	Likelihood Severity
Gross Risk Score	9			Current Risk Score	6
Gross Severity	3	budget monitoring		Current Severity	3
Gross Likelihood	3	audit trail		Current Likelihood	2
Gross Risk Review <del>Dg</del> te		- reconcilaitions		Last Risk Review Date	14-Sep-2012
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Risk Code	RR RDIAFC028	Risk Title	Money laundering	Current Risk Status	<b>S</b>
Description of Risk	Using the council to hi	de improper transactions	-	Assigned To	
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measure	Risk Treatment Measures Implemented		Likelihood Severity
Gross Risk Score	8			Current Risk Score	4
Gross Severity	4	rasied awareness		Current Severity	2
Gross Likelihood	2	money laundering policy training of officers		Current Likelihood	2
Gross Risk Review		upper limit for cash transa	upper limit for cash transactions		14-Sep-2012
risk Notes		*			

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RR RDIAFC029	Risk Title	ICT fraud & abuse	Current Risk Status	
Improper use of council I	CT equipment		Assigned To	
C Itikelihood Severity	Risk Treatment Measure	lisk Treatment Measures Implemented		C Itelihood Severity
12	internet was walked		Current Risk Score	9
4	surf control		Current Severity	3
3	access controls		Current Likelihood	3
	software audit facility	lemet usage	Last Risk Review Date	14-Sep-2012
	Improper use of council I pour severity 12 4	Improper use of council ICT equipment         Improper use of council ICT equipment         Risk Treatment Measure         Severity         12         internet use policy surf control access controls management reports on internet reports on int	Improper use of council ICT equipment         Improper use of council ICT equipment         Risk Treatment Measures Implemented         12         internet use policy surf control access controls management reports on internet usage	Improper use of council ICT equipment       Assigned To         Improper use of council ICT equipment       Risk Treatment Measures Implemented       Current Risk Matrix         Improper use of council ICT equipment       Risk Treatment Measures Implemented       Current Risk Matrix         Improper use of council ICT equipment       Risk Treatment Measures Implemented       Current Risk Matrix         Improper use of council ICT equipment       Improper use of council ICT equipment       Current Risk Matrix         Improper use of council ICT equipment       Improper use of council ICT equipment       Current Risk Matrix         Improper use of council ICT equipment       Improper use of council ICT equipment       Current Risk Score         Improper use of council ICT equipment       Improper use of council ICT equipment       Current Risk Score         Improper use of the proper use

Risk Code	RR RDIAFC030	Risk Title	Employee - general	Current Risk Status	
Description of Risk	Abuse of flexi system falsification of car loans			Assigned To	
Gross Risk Matrix	Pool	Risk Treatment Measures Implemented		Current Risk Matrix	C Itelihood Severity
Gross Risk Score	6	flexible working policy		Current Risk Score	4
Gross Severity	2	management checks		Current Severity	2
Gross Likelihood	3	time recording systems flexi records		Current Likelihood	2
<b>Gj</b> oss Risk Review <b>D</b> ate		car inspection reports independent valuations		Last Risk Review Date	14-Sep-2012
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Risk Code	RR RDIAFC031	Risk Title	Payment of grants to the public	Current Risk Status	
Description of Risk	claiming for properties wh claimants understating in over claiming the value of	come		Assigned To	
Gross Risk Matrix	Citerihood	Risk Treatment Measures Implemented		Current Risk Matrix	Likelihood Severity
Gross Risk Score	12	grant criteria		Current Risk Score	6
Gross Severity	4	grant assessments land registry checks		Current Severity	3
Gross Likelihood	3	quotes for work		Current Likelihood	2
Gross Risk Review		segregation of duties inspections management checks		Last Risk Review Date	14-Sep-2012
Risk Notes					•

RR RDIAFC032	Risk Title	Insurance claims	Current Risk Status	
			Assigned To	
Likelihood Severity	Risk Treatment Measures Implemented		Current Risk Matrix	C I Kellhood Severity
9			Current Risk Score	4
3	Insurance brokers		<b>Current Severity</b>	2
3	claim forms		Current Likelihood	2
			Last Risk Review Date	14-Sep-2012
	*		*	*
	Claiming for non existent Claiming at another estat overclaiming Severity 9 3	Claiming for non existent injuries Claiming at another establishment for the same injury overclaiming Risk Treatment Measure 9 3 Insurance brokers	Claiming for non existent injuries Claiming at another establishment for the same injury overclaiming Risk Treatment Measures Implemented 9 3 1 1 1 1 1 1 1 1 1	Claiming for non existent injuries Claiming at another establishment for the same injury overclaiming       Assigned To         Image: Severity of the same injury overclaiming       Image: Severity overclaiming       Image: Severity overclaiming         Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming         Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming         Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming         Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming         Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming         Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming         Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming         Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming         Image: Severity overclaiming       Image: Severity overclaiming       Image: Severity overclaiming

RR RDIAFC033	Risk Title	Loans & Investments	Current Risk Status	
Misappropriation of funds Fraudulent payment or inv	estment of funds		Assigned To	
C Itikelihood Severity	Risk Treatment Measures Implemented		Current Risk Matrix	Poor File Severity
12	Written procedures		Current Risk Score	4
4			Current Severity	2
3	counterparty listing		Current Likelihood	2
	treasury management polic		Last Risk Review Date	14-Sep-2012
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	Misappropriation of funds Fraudulent payment or inv pour severity 12 4	Misappropriation of funds         Fraudulent payment or investment of funds         Image: Severity         I2         4         3         content of duties authorisation process counterparty listing reconciliations treasury management strat access controls	Misappropriation of funds Fraudulent payment or investment of funds         Image: severity       Risk Treatment Measures Implemented         12       Written procedures segregation of duties authorisation process counterparty listing reconciliations treasury management policy treasury management strategy access controls	Misappropriation of funds Fraudulent payment or investment of funds       Assigned To         Image: separation of funds       Risk Treatment Measures Implemented       Current Risk Matrix         Image: separation of funds       Risk Treatment Measures Implemented       Current Risk Matrix         Image: separation of funds       Written procedures       Current Risk Score         Image: separation of duties       authorisation process       Current Risk Score         Image: separation of duties       counterparty listing       Current Likelihood         Image: reconciliations       treasury management policy       treasury management strategy         Image: recontrols       strategy       Last Risk Review Date

Risk Code	RR RDIAFC034	Risk Title	Council Tax & NNDR	Current Risk Status	
Description of Risk	Fictitious refunds duplicate bank accounts intercepting income suppressing arrears exemptions/discounts awa exemptions/discounts clai 3rd party collections stole	med fraudulently		Assigned To	
Gross Risk Matrix	C Itelihood Severity	Risk Treatment Measures Implemented		Current Risk Matrix	Severity
gross Risk Score	9	separation of duties		Current Risk Score	6
Gross Severity	3	management/supervisory c access controls	checks	Current Severity	3
Gross Likelihood	3	authorisation processes		Current Likelihood	2
N O Gross Risk Review Date	sk Review reconcilations review of suppressed recovinterrogation reports void inspections discount/exemption review NFI		Last Risk Review Date	14-Sep-2012	
Risk Notes				•	

Risk Code	RR RDIAFC035	Risk Title	Regeneration development corruption	Current Risk Status	
Description of Risk	Inducements for the gr Contract granted to dev	tracts for financial incentive anting of planning consents /eloper at a reduced price in ex restraints on developer	change for cash payments to officers and members	Assigned To	
Gross Risk Matrix	Cikelihood	Risk Treatment Measure	Risk Treatment Measures Implemented		Citelihood Severity
Gross Risk Score	12	<b>D</b>		Current Risk Score	6
Gross Severity	4	Business cases project teams		Current Severity	3
Gross Likelihood	3	declaration interests		Current Likelihood	2
<b>G</b> joss Risk Review Date		minutes of meetings	Officers present minutes of meetings		14-Sep-2012
Risk Notes		**			-

Risk Code	RR RDIAFC036	Risk Title	Housing allocations	Current Risk Status	
Description of Risk		sing allocated for financial reward dulent allocation of property			
Gross Risk Matrix	Likelihood Severity	Risk Treatment Measures Implemented		Current Risk Matrix	Severity
Gross Risk Score	9			Current Risk Score	4
Gross Severity	3	separation of duties		Current Severity	2
Gross Likelihood	3	housing register management checks		Current Likelihood	2
प्तुoss Risk Review Mate		declaration of interests		Last Risk Review Date	14-Sep-2012
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RR RDIAFC037	Risk Title	Elections	Current Risk Status	
Fraudulent voting Fraudulent acts by canva	ssers		Assigned To	
Cikelihood Severity	Risk Treatment Measures Implemented		Current Risk Matrix	Likelihood Severity
12	supervisory roles at counts postal votes counts supervised		Current Risk Score	6
4			Current Severity	3
3	ballot box controls		Current Likelihood	2
	ballot paper account insurance pre employment checks supervisory checks		Last Risk Review Date	14-Sep-2012
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	Fraudulent voting Fraudulent acts by canva	Fraudulent voting Fraudulent acts by canvassers	Fraudulent voting Fraudulent acts by canvassers         Product       Risk Treatment Measures Implemented         12       supervisory roles at counts postal votes counts supervised access controls ballot box controls ballot paper account insurance pre employment checks	Fraudulent voting Fraudulent acts by canvassers       Assigned To         Image: severity       Risk Treatment Measures Implemented       Current Risk Matrix         12       supervisory roles at counts postal votes counts supervised access controls       Current Risk Score         4       access controls ballot box controls       Current Risk Score         5       ballot box controls ballot paper account insurance pre employment checks       Last Risk Review Date

Risk Code	RR RDIAFC038	Risk Title	financial statements	Current Risk Status	
Description of Risk	the financial stateme	nts may be materially mis-stated	due to fraud	Assigned To	
Gross Risk Matrix	Cikelihood	Risk Treatment Measure	Risk Treatment Measures Implemented		Pool
Gross Risk Score	6			Current Risk Score	4
Gross Severity	3	Internal Audit	financial guidance		2
Gross Likelihood	2				2
Gross Risk Review	18-Jun-2010	segregation of duties		Last Risk Review Date	14-Sep-2012
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Appendix 2

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