


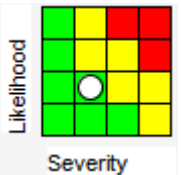
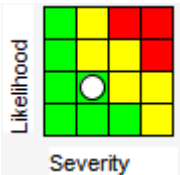
# fraud risk register

Generated on: 14 September 2012


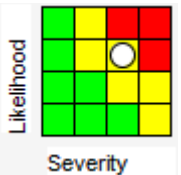
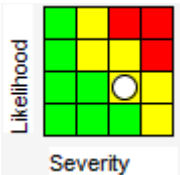



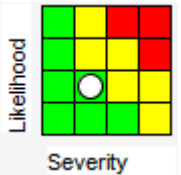
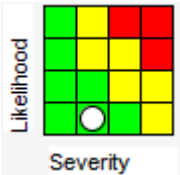
<b>Risk Code</b>	RR RDIAFC001	<b>Risk Title</b>	Benefits fraud - claimant	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Claimant fraudulently claims benefits			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	trained staff media coverage - forms, TV radio data matching internal audit documentary evidence	<b>Current Risk Score</b>	8	
<b>Gross Severity</b>	3		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	4		<b>Current Likelihood</b>	4	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

Prepared  
 25/09/12


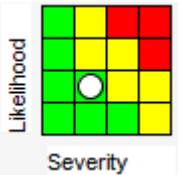
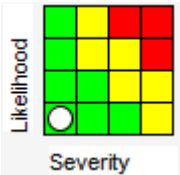
<b>Risk Code</b>	RR RDIAFC002	<b>Risk Title</b>	Benefits fraud - third party eg landlord	<b>Current Risk Status</b>	
<b>Description of Risk</b>	fraudulent claim by third party			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	4	trained staff media coverage - forms, TV radio Data matching Internal Audit Supervisory checks Documentary evidence	<b>Current Risk Score</b>	4	
<b>Gross Severity</b>	2		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	2		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					


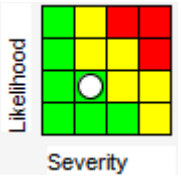
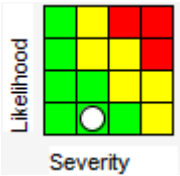
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<b>Risk Code</b>	RR RDIAFC003	<b>Risk Title</b>	Benefits fraud - internal	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Fraudulent claim by member of staff			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	9	recruitment checks data matching supervisory checks system controls audit trails internal audit		<b>Current Risk Score</b>	6
<b>Gross Severity</b>	3		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					


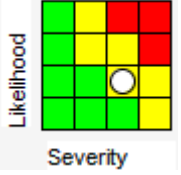
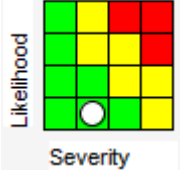
<b>Risk Code</b>	RR RDIAFC004	<b>Risk Title</b>	Cash theft	<b>Current Risk Status</b>	
<b>Description of Risk</b>	theft of takings disguised by manipulation of accounts			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	4	reconciliations supervisory checks policies and procedures financial regulations and guidance segregation of duties budgetary controls internal audit confidential reporting policy fraud & corruption stragey		<b>Current Risk Score</b>	2
<b>Gross Severity</b>	2		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	2		<b>Current Likelihood</b>	1	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					


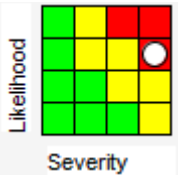
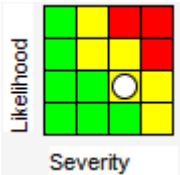
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<b>Risk Code</b>	RR RDIAFC005	<b>Risk Title</b>	Cash theft	<b>Current Risk Status</b>	
<b>Description of Risk</b>	theft of cash without disguise			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	4	reconciliations supervisory checks policies and procedures financial regulations segregation of duties budgetary controls internal audit confidential reporty policy fraud & corruption strategy physical controls	<b>Current Risk Score</b>	1	
<b>Gross Severity</b>	2		<b>Current Severity</b>	1	
<b>Gross Likelihood</b>	2		<b>Current Likelihood</b>	1	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

<b>Risk Code</b>	RR RDIAFC006	<b>Risk Title</b>	Credit Income	<b>Current Risk Status</b>	
<b>Description of Risk</b>	suppression of any notification of debt to be raised improper write-off failing to institute recovery proceedings switching/transferring arrears or manipulation of credit balances			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	4	reconcilations bugetary controls internal audit wrtie off policy authorisation levels audit trail debt recovery procedures supervisory controls review of credit balances and suspense items		<b>Current Risk Score</b>	2
<b>Gross Severity</b>	2		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	2		<b>Current Likelihood</b>	1	
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<b>Risk Notes</b>					


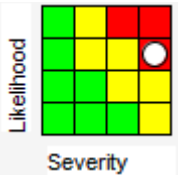
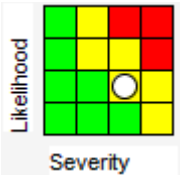
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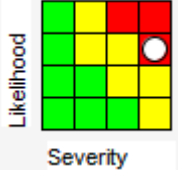
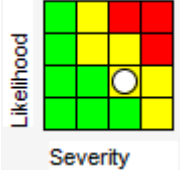
<b>Risk Code</b>	RR RDIAFC007	<b>Risk Title</b>	Creditor payments	<b>Current Risk Status</b>	
<b>Description of Risk</b>	invoicing for goods/services not supplied/false invoices supplying inferior goods/services to those invoiced			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	6	authorisation procedures reconciliations audit trail segregation of duties financial guidance inventories	<b>Current Risk Score</b>	2	
<b>Gross Severity</b>	3		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	2		<b>Current Likelihood</b>	1	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

<b>Risk Code</b>	RR RDIAFC008	<b>Risk Title</b>	Treasury management	<b>Current Risk Status</b>	
<b>Description of Risk</b>	falsifying records to gain access to loan or investment monies			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	management controls segregation of duties internal audit authorised signatories budgetary controls preferred/approved borrowers audit trail documented procedures	<b>Current Risk Score</b>	6	
<b>Gross Severity</b>	4		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
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<b>Risk Notes</b>					


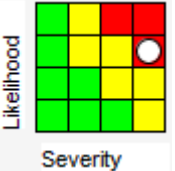
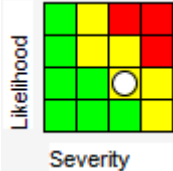
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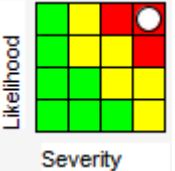
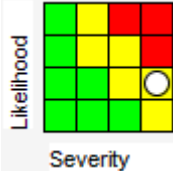



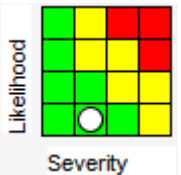
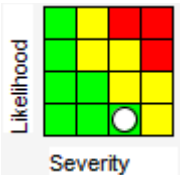
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<b>Description of Risk</b>	improper award of contracts			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	financial regulations standing orders procurement specialist OJEU regulations authorised signatories management controls segregation of duties tendering system	<b>Current Risk Score</b>	6	
<b>Gross Severity</b>	4		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
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<b>Risk Notes</b>					


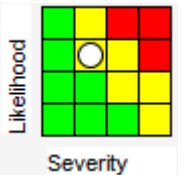
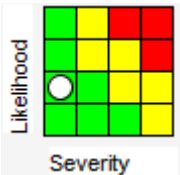
<b>Risk Code</b>	RR RDIAFC010	<b>Risk Title</b>	Contracts/procurement	<b>Current Risk Status</b>	
<b>Description of Risk</b>	contract not delivered properly contractor overpaid			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	contract conditions contract monitoring legal advice internal audit		<b>Current Risk Score</b>	6
<b>Gross Severity</b>	4			<b>Current Severity</b>	3
<b>Gross Likelihood</b>	3			<b>Current Likelihood</b>	2
<b>Gross Risk Review Date</b>				<b>Last Risk Review Date</b>	14-Sep-2012
<b>Risk Notes</b>					

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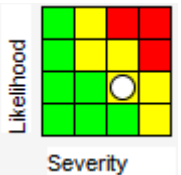
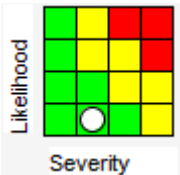
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<b>Description of Risk</b>	collusion with contractors and/or acceptance of bribes			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	authorised signatories management controls segregation of duties register of interests confidential reporting policy gifts and hospitality policy	<b>Current Risk Score</b>	6	
<b>Gross Severity</b>	4		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
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<b>Risk Notes</b>					


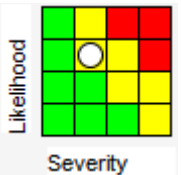
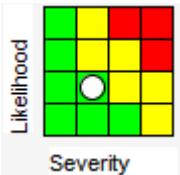
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<b>Description of Risk</b>	collusion by tenderers			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	16	benchmarking tendering procedures		<b>Current Risk Score</b>	8
<b>Gross Severity</b>	4		<b>Current Severity</b>	4	
<b>Gross Likelihood</b>	4		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

<b>Risk Code</b>	RR RDIAFC013	<b>Risk Title</b>	Payroll	<b>Current Risk Status</b>	
<b>Description of Risk</b>	payment to non existent employees			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	2	management checks establishment list budget monitoring segregation f duties data matching authorisation process		<b>Current Risk Score</b>	3
<b>Gross Severity</b>	2		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	1		<b>Current Likelihood</b>	1	
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<b>Risk Notes</b>					

<b>Risk Code</b>	RR RDIAFC014	<b>Risk Title</b>	Payroll	<b>Current Risk Status</b>	
<b>Description of Risk</b>	over claiming hours worked			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	6	management checks budget monitoring authorisation process time records		<b>Current Risk Score</b>	2
<b>Gross Severity</b>	2		<b>Current Severity</b>	1	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
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<b>Risk Notes</b>					


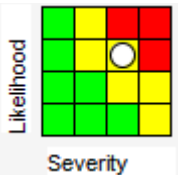
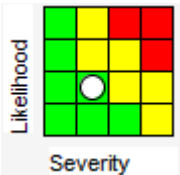
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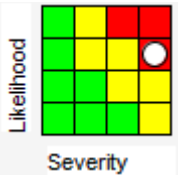
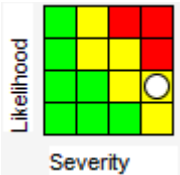
<b>Risk Code</b>	RR RDIAFC015	<b>Risk Title</b>	Payroll	<b>Current Risk Status</b>	
<b>Description of Risk</b>	manipulation of standing data			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	6	system access controls system administrator segregation of duties management controls internal audit		<b>Current Risk Score</b>	2
<b>Gross Severity</b>	3		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	2		<b>Current Likelihood</b>	1	
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<b>Risk Notes</b>					

<b>Risk Code</b>	RR RDIAFC016	<b>Risk Title</b>	Assets	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Theft of current assets			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	6	stock checks restricted access segregation of duties inventories		<b>Current Risk Score</b>	4
<b>Gross Severity</b>	2		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
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<b>Risk Notes</b>					


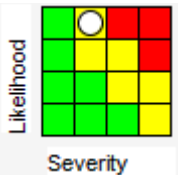
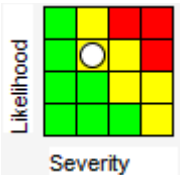
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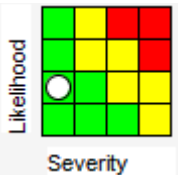
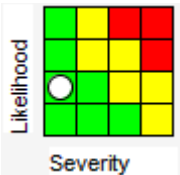



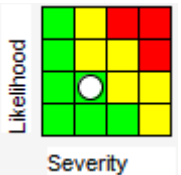
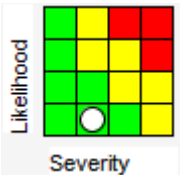
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<b>Description of Risk</b>	Theft of fixed assets			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	9	restricted access asset tagging inventories staff awareness		<b>Current Risk Score</b>	4
<b>Gross Severity</b>	3		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
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<b>Risk Notes</b>					


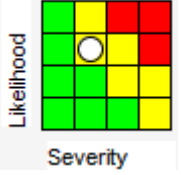
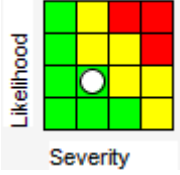
<b>Risk Code</b>	RR RDIAFC018	<b>Risk Title</b>	Assets	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Theft of Council information/intellectual property			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	encryption staff awareness passwords access controls restricted access to building security policy ISO27001	<b>Current Risk Score</b>	8	
<b>Gross Severity</b>	4		<b>Current Severity</b>	4	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

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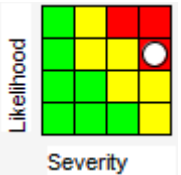
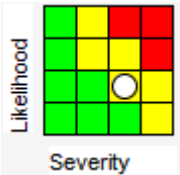
<b>Risk Code</b>	RR RDIAFC019	<b>Risk Title</b>	Assets	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Inappropriate use fo Council assets for private use			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	8	register of interests financial guidance management controls induction process security policy user reports eg internet, telephone		<b>Current Risk Score</b>	6
<b>Gross Severity</b>	2		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	4		<b>Current Likelihood</b>	3	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					


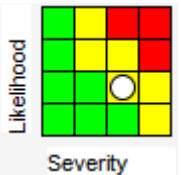
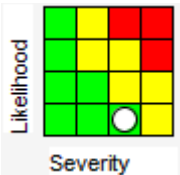
<b>Risk Code</b>	RR RDIAFC020	<b>Risk Title</b>	Petty cash/imprest accounts	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Theft of takings disguised by manipulation of accounts			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	2	segregation of duties management checks reconciliations authorised signatories imprest values kept to a minimum annual certificate	<b>Current Risk Score</b>	2	
<b>Gross Severity</b>	1		<b>Current Severity</b>	1	
<b>Gross Likelihood</b>	2		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

<b>Risk Code</b>	RR RDIAFC021	<b>Risk Title</b>	Sheltered schemes	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Theft of customer monies			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	4	segregation of duties reconciliations restricted access CRB checks		<b>Current Risk Score</b>	2
<b>Gross Severity</b>	2		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	2		<b>Current Likelihood</b>	1	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					


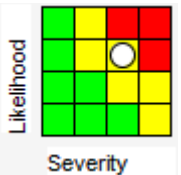
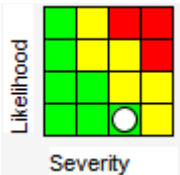
<b>Risk Code</b>	RR RDIAFC022	<b>Risk Title</b>	Expenses claims	<b>Current Risk Status</b>	
<b>Description of Risk</b>	claiming expenses for journeys not undertaken claiming for more miles than actually travelled			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	6	managment checks authorisation procedures internal audit		<b>Current Risk Score</b>	4
<b>Gross Severity</b>	2		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					


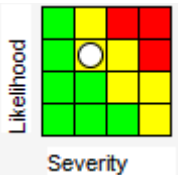
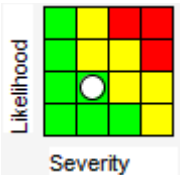
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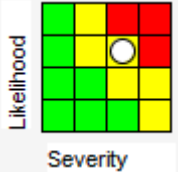
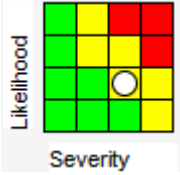
<b>Risk Code</b>	RR RDIAFC023	<b>Risk Title</b>	Corruption	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Contracts - tendering, awarding and payment			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	management checks register of interests constitution procurement unit legislation tendering system standing orders/financial regulations		<b>Current Risk Score</b>	6
<b>Gross Severity</b>	4		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

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


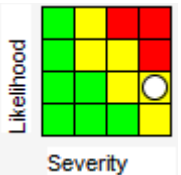
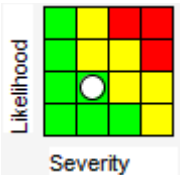



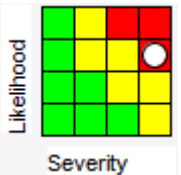
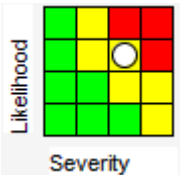
<b>Risk Code</b>	RR RDIAFC025	<b>Risk Title</b>	Corruption	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Award of planning consents and licences			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	9	planning approval process segregation of duties delegated powers constitution legislation		<b>Current Risk Score</b>	3
<b>Gross Severity</b>	3		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	1	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					


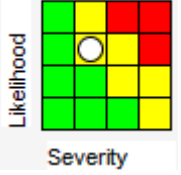
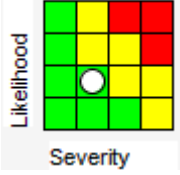
<b>Risk Code</b>	RR RDIAFC026	<b>Risk Title</b>	Corruption	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Acceptance of gifts, hospitality, secondary employment			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	6	gifts and hospitlaity policy gifts and hospitality register NFI constitution contract of employment		<b>Current Risk Score</b>	4
<b>Gross Severity</b>	2		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

<b>Risk Code</b>	RR RDIAFC027	<b>Risk Title</b>	Car parking	<b>Current Risk Status</b>	
<b>Description of Risk</b>	theft of takings disguised by manipulation of accounts theft of taking without disguise recycling of tickets			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	9	budget monitoring audit trail reconciliations	<b>Current Risk Score</b>	6	
<b>Gross Severity</b>	3		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					


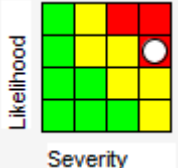
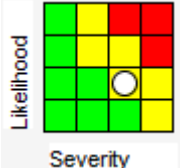
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<b>Risk Code</b>	RR RDIAFC028	<b>Risk Title</b>	Money laundering	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Using the council to hide improper transactions			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	8			<b>Current Risk Score</b>	4
<b>Gross Severity</b>	4		raised awareness money laundering policy training of officers upper limit for cash transactions	<b>Current Severity</b>	2
<b>Gross Likelihood</b>	2			<b>Current Likelihood</b>	2
<b>Gross Risk Review Date</b>				<b>Last Risk Review Date</b>	14-Sep-2012
<b>Risk Notes</b>					


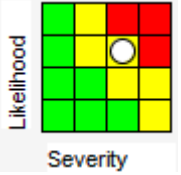
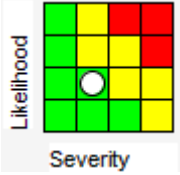
<b>Risk Code</b>	RR RDIAFC029	<b>Risk Title</b>	ICT fraud & abuse	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Improper use of council ICT equipment			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	internet use policy surf control access controls management reports on internet usage software audit facility		<b>Current Risk Score</b>	9
<b>Gross Severity</b>	4		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	3	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

<b>Risk Code</b>	RR RDIAFC030	<b>Risk Title</b>	Employee - general	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Abuse of flexi system falsification of car loans			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	6	flexible working policy management checks time recording systems flexi records car inspection reports independent valuations		<b>Current Risk Score</b>	4
<b>Gross Severity</b>	2		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

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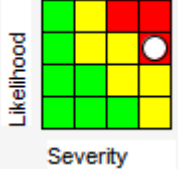
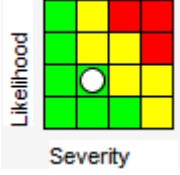
<b>Risk Code</b>	RR RDIAFC031	<b>Risk Title</b>	Payment of grants to the public	<b>Current Risk Status</b>	
<b>Description of Risk</b>	claiming for properties which are not owned claimants understating income over claiming the value of the work done			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	grant criteria grant assessments land registry checks quotes for work segregation of duties inspections management checks		<b>Current Risk Score</b>	6
<b>Gross Severity</b>	4		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

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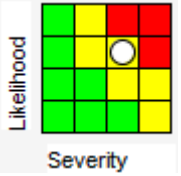
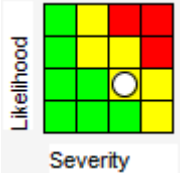
<b>Risk Code</b>	RR RDIAFC032	<b>Risk Title</b>	Insurance claims	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Claiming for non existent injuries Claiming at another establishment for the same injury overclaiming			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	9	Insurance brokers claim forms NFI		<b>Current Risk Score</b>	4
<b>Gross Severity</b>	3			<b>Current Severity</b>	2
<b>Gross Likelihood</b>	3			<b>Current Likelihood</b>	2
<b>Gross Risk Review Date</b>				<b>Last Risk Review Date</b>	14-Sep-2012
<b>Risk Notes</b>					

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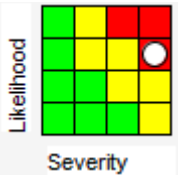
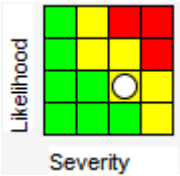



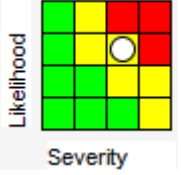
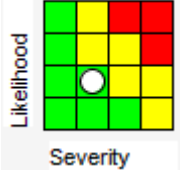
<b>Risk Code</b>	RR RDIAFC033	<b>Risk Title</b>	Loans & Investments	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Misappropriation of funds Fraudulent payment or investment of funds			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	Written procedures segregation of duties authorisation process counterparty listing reconciliations treasury management policy treasury management strategy access controls internal audit	<b>Current Risk Score</b>	4	
<b>Gross Severity</b>	4		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

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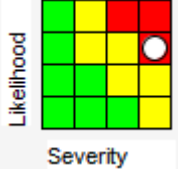
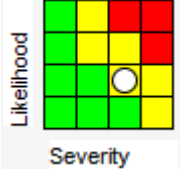
<b>Risk Code</b>	RR RDIAFC034	<b>Risk Title</b>	Council Tax & NNDR	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Fictitious refunds duplicate bank accounts intercepting income suppressing arrears exemptions/discounts awarded incorrectly exemptions/discounts claimed fraudulently 3rd party collections stolen/misappropriated			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	9	separation of duties management/supervisory checks access controls authorisation processes reconciliations review of suppressed recovery action interrogation reports void inspections discount/exemption reviews NFI	<b>Current Risk Score</b>	6	
<b>Gross Severity</b>	3		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					


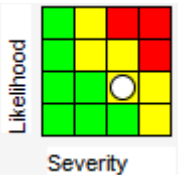
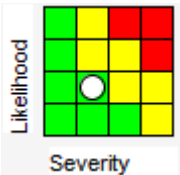
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<b>Risk Code</b>	RR RDIAFC035	<b>Risk Title</b>	Regeneration development corruption	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Developer awarded contracts for financial incentive Inducements for the granting of planning consents Contract granted to developer at a reduced price in exchange for cash payments to officers and members Backhanders to reduce restraints on developer			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	Business cases project teams declaration interests Officers present minutes of meetings		<b>Current Risk Score</b>	6
<b>Gross Severity</b>	4		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>				<b>Last Risk Review Date</b>	14-Sep-2012
<b>Risk Notes</b>					

<b>Risk Code</b>	RR RDIAFC036	<b>Risk Title</b>	Housing allocations	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Housing allocated for financial reward fraudulent allocation of property			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	9	separation of duties housing register management checks declaration of interests		<b>Current Risk Score</b>	4
<b>Gross Severity</b>	3		<b>Current Severity</b>	2	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

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<b>Risk Code</b>	RR RDIAFC037	<b>Risk Title</b>	Elections	<b>Current Risk Status</b>	
<b>Description of Risk</b>	Fraudulent voting Fraudulent acts by canvassers			<b>Assigned To</b>	
<b>Gross Risk Matrix</b>		<b>Risk Treatment Measures Implemented</b>		<b>Current Risk Matrix</b>	
<b>Gross Risk Score</b>	12	supervisory roles at counts postal votes counts supervised access controls ballot box controls ballot paper account insurance pre employment checks supervisory checks	<b>Current Risk Score</b>	6	
<b>Gross Severity</b>	4		<b>Current Severity</b>	3	
<b>Gross Likelihood</b>	3		<b>Current Likelihood</b>	2	
<b>Gross Risk Review Date</b>			<b>Last Risk Review Date</b>	14-Sep-2012	
<b>Risk Notes</b>					

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

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