

**Examples of risk scores calculated in compiling the 2013/14 Internal Audit Plan**

<b>Audit Area</b>	<b>Value Factor</b>	<b>Stability Factor</b>	<b>Sensitivity Factor</b>	<b>Internal Control Factor</b>	<b>Volume Factor</b>	<b>Cash Risk Factor</b>	<b>Complexity Factor</b>	<b>Time Factor</b>	<b>Number of sites Factor</b>	<b>Overall Risk Score</b>	<b>Risk Assessment</b>
<b>Maximum Score</b>	<b>8</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>15</b>	<b>5</b>	<b>100</b>	
Payroll	8	12	12	8	12	12	12	3	2	81	High
Youth Service and Youth Clubs	8	4	8	12	7	8	8	10	5	70	Medium
Libraries and archives	8	8	8	8	12	12	8	8	5	77	High
In-house day care	8	8	12	12	7	12	8	8	5	80	High
Emergency planning	5	12	12	12	2	4	12	5	2	66	Medium
Play Service	6	4	4	8	2	8	4	15	2	53	Low
Planning and Conservation	6	8	8	4	7	4	8	5	2	52	Low

Score of 75+ is High Risk

Score of 60 to 75 is Medium Risk

Score of below 60 is Low Risk