

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
A	Community Well-being & Social Care							
A1	Adult Social Care							
<p>Note: At the time of writing Adult Social Care is in the process of a major restructure, which will involve substantively all areas of the Service. Once available this section of our risk assessment will be revised, the restructure is scheduled to be completed prior to the finalisation of our Plan. Only units scheduled for review in 2015/16 are currently included below.</p>								
A1.1	Adult Safeguarding	A4 SR0038	5	4	3	●	Every two years	Scheduled to be reviewed in 2015/16. This dedicated team is in place to manage the response once potential safeguarding issues are identified.
A1.12	Project: SWIFT System Replacement	A4 SR0038	114	3	2	●	Every three years	Last audited in 2012/13, rated as Medium Risk. Scheduled to be reviewed in 2015/16. Swift is in the process of being replaced by Paris, the system used by colleagues in Health.
A2	Community Support							

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
A2.1	Housing / Safe & Secure Homes	A5 SR0035	3	3	2	●	Every three years	Last audited in 2014/15, review and risk level pending finalisation.
A3	Building Community Capacity							
A3.1	Heritage Assets	A1 SR0039	3	3	2	●	Every three years	Last audited in 2013/14, rated as Medium Risk.
A3.2	Island Heritage Service	A1 SR0039	2	2	1	●	No further work	No further work proposed following risk assessment.
A2.3	Libraries	A1 SR0039	1	1	1	●	No further work	No further work proposed following risk assessment.
A3.4	Youth and Community Service	A3 SR0039	3	3	2	●	Every three years	Substantively delivered by a number of third parties, not previously audited.
B	Children's Services (HCC Partnership)							
B1	Children's Social Care							
B1.1	Hampshire Children's	A3	5	3	4	●	Every	Last audited in 2014/15, review

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
	Services SLA	SR0041 SR0043					year	and risk level pending finalisation. Scheduled to be reviewed in 2015/16. Children's social care is now being provided through a strategic partnership with Hampshire County Council. Review of specific services will be covered by Hampshire County Council's Internal Audit Service; our work will focus on overall partnership governance, management and reporting arrangements.
B2	Education and Inclusion							

All Island schools, for which the Council has responsibility, are risk assessed as triennial; individual schools and when they were last audited are listed in a separate appendix. In practice five schools are identified for review each year, following consultation with staff responsible for financial oversight of schools. As a result individual schools may not be reviewed every three years, although as necessary additional school reviews can be scheduled at request, in response to any emerging risks.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
B2.1	Hampshire Education SLA	A2 SR0041	5	3	4	●	Every year	<p>Last audited in 2014/15, review and risk level pending finalisation. Scheduled to be reviewed in 2015/16.</p> <p>School related services are now being provided through a strategic partnership with Hampshire County Council. Review of specific services will be covered by Hampshire County Council's Internal Audit Service; our work will focus on overall governance, management and reporting arrangements. Hampshire County Council staff are responsible for ensuring that available school places are aligned with projected need.</p>
B2.2	Schools' Audits	A2 SR0042	5	3	4	●	Every year	<p>Scheduled to be reviewed in 2015/16.</p> <p>Schools are individually listed in an Appendix. Schools to be</p>

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								audited in 15/16 will be decided in April in consultation with staff within Learning & Achievement.
C	Economy & Environment							
C1	Asset Management							
C1.1	Property Assets	A1 SR0035	3	3	2	●	Every three years	Last audited in 2012/13, rated as Medium Risk. Scheduled for review in 2015/16.
C2	Economic Development							
C2.1	Carbon Reduction/Sustainability	A1 SR0035	2	2	1	●	No further work	No further work proposed following risk assessment.
C2.2	Economic Strategy/Regeneration	A6 SR0039	4	2	3	●	Every two years	Last audited in 2010/11, rated as Low Risk. Scheduled to be reviewed in 2015/16.
C2.3	Events Team	A1	2	2	1	●	No further	No further work proposed following

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
		SR0035					work	risk assessment.
C2.4	Project: IsleWork	A6 SR0036	72	1	1	●	No further work	No further work proposed following risk assessment.
C2.5	Project: Solent Ocean Energy Centre (SOEC), now known as Perpetuus Tidal Energy Centre (PTEC)	A6 SR0036	128	1	2	●	Every three years	SOEC is a significant and high profile initiative. However the project is being implemented in collaboration with a number of partners and will be subject to oversight by central government due to its grant funded structure. We do not anticipate carrying out a review of SOEC in the current audit planning cycle.
C2.6	Project: SOREC (Solent Offshore Renewable Energy Consortium)	A6 SR0036	78	1	1	●	No further work	No further work proposed following risk assessment.
C2.7	Tourism/Destination Management Organisation (DMO)	A6 SR0036	3	3	2	●	Every three years	Scheduled to be reviewed in 2015/16. Not previously audited. The Destination Management Organisation (DMO) was set up

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								in 2012, taking over provision of tourism promotion on the Island from the in-house Tourism Team.
C3	Fire & Rescue							
The Fire Service is currently in a transitional phase pending change, potentially partnership working. The Fire Service was also highly rated in the recent peer review. Due to these factors and following discussions with the Chief Fire Officer, we have reduced the level of assessed risk associated with all areas; our focus in 2015/16 will be on ensuring that change is well managed.								
C3.1	Emergency Management: Business Continuity	A1 SR0040	4	3	3	●	Every two years	Last audited in 2013/14, rated as Medium Risk. Scheduled to be reviewed in 2015/16. Note: although organisationally part of the Fire Service Emergency Management is a corporate responsibility.
C3.2	Emergency Management: Major Events	A6 SR0040	2	2	1	●	No further work	No further work proposed following risk assessment.
C3.3	Fire and Rescue Injury/Pensions	A1 SR0035	2	2	1	●	No further work	No further work proposed following risk assessment.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
C3.4	Fire and Rescue Training	A1 SR0035	2	2	1	●	No further work	No further work proposed following risk assessment.
C3.5	Operational Planning and Community Risk Reduction	A1 SR0036	2	2	1	●	No further work	No further work proposed following risk assessment.
C3.6	Road Safety Education	A3 SR0035	2	2	1	●	No further work	No further work proposed following risk assessment.
C3.7	Application System: CFRMIS (Fire Safety database)	A1 SR0036	26	3	1	●	No further work	No further work proposed following risk assessment.
C3.8	Application System: FPS (Fire Personnel Service Data)	A1 SR0036	26	3	1	●	No further work	No further work proposed following risk assessment.
C3.9	Application System: HoFiSC (Home Fire Safety Check database)	A1 SR0036	26	3	1	●	No further work	No further work proposed following risk assessment.
C3.10	Application System: WINGS GIS (Global Information System)	A1 SR0036	26	3	1	●	No further work	No further work proposed following risk assessment.
C3.11	Fire Partnership Project		4	3	3	●	Every two years	The Fire Service is currently assessing their options to ensure they can provide an effective and sustainable

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								<p>service.</p> <p>A decision is pending regarding a potential partnership, with a formal project scheduled to be constituted from the 1st April 2015.</p> <p>Scheduled to be reviewed in 2015/16.</p>
C4	Highways & Transportation							
C4.1	Highways PFI - Delivery Phase Client Relationship	A1 SR0036	6	4	4	●	Every year	<p>A high level review of the PFI Project was completed in 2009/10; Due to the importance, scale and duration of the Highways PFI from 2014/15 we will be scheduling annual review of the contract performance management of this area.</p> <p>Scheduled to be reviewed in 2015/16.</p>

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
C5	Procurement & Contract Management							
C5.1	Adult Social Care Contracts	A4 SR0036	4	2	3	●	Every two years	Last audited in 2013/14, rated as Medium Risk. Adult Social Care contracts will be covered in 2015/16 as part of our wider review of contract management.
C5.2	Application System: Educational Management (EMS) - Transport Module	A1 SR0036	30	3	1	●	No further work	No further work proposed following risk assessment.
C5.3	Application System: LACHS - Insurance	A1 SR0036	30	3	1	●	No further work	No further work proposed following risk assessment.
C5.4	Contract management	A1 SR0036	4	3	3	●	Every two years	Last audited in 2011/12, rated as Medium Risk. Scheduled to be reviewed in 2015/16.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
C5.6	Grant Sourced Spend	A1 SR0036	3	3	2	●	Every three years	Last audited in 2014/15, review and risk level pending finalisation.
C5.7	Concessionary Fares	A4 SR0035	3	2	2	●	Every three years	Last audited in 2010/11, rated as Low Risk. Scheduled to be reviewed in 2015/16.
C5.8	Insurance	A1 SR0036	3	3	2	●	Every three years	Last audited in 2012/13, rated as Medium Risk. Historically the majority of work in this area was Highways related. With the Highways PFI becoming effective and therefore a unit in its own right, we have reduced the assessment of risk associated with this area. Due to resource limitations we have provisionally scheduled this area for review in 2016/17.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
C5.9	Procurement	A1 SR0036	3	3	2	●	Every three years	Last audited in 2013/14, risk assessed as Medium Risk.
C5.10	Project: Waste Procurement	A7 SR0039	170	3	4	●	Every year	Last audited in 2014/15, review and risk rating pending finalisation. Scheduled to be reviewed in 2015/16 due to the importance of this Project to achieving the Council's corporate objectives.
C5.11	School Transport Contract	A1 SR0036	2	2	1	●	No further work	No further work proposed following risk assessment.
C5.12	Waste Contract	A7 SR0036	3	3	2	●	Every three years	A project is underway to replace the current waste contract from 2015, the OJEU Notice (OJEU) being issued on the 12 June 2013. This auditable unit refers to the management of the

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								existing Waste Contract.
C6	Leisure Recreation and Parks							
C6.1	Car Parks and Cash Collection Service	A1 SR0036	3	2	2	●	Every three years	Last audited in 2013/14, rated as Low Risk. Car Parks income is the most significant income generating service provided by the Council.
C6.2	Crematorium	A1 SR0035	1	1	1	●	No further work	No further work proposed following risk assessment.
C6.3	Dog service	A1 SR0035	1	1	1	●	No further work	No further work proposed following risk assessment.
C6.4	Parks, Gardens, Beaches and Public Realm	A1 SR0035	1	1	1	●	No further work	No further work proposed following risk assessment.
C6.5	Recreation and Leisure	A1 SR0035	1	1	1	●	No further work	No further work proposed following risk assessment.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
C6.6	Shanklin Cliff Lift	A1 SR0035	3	2	2	●	Every three years	Following consultation with management we have increased our risk rating associated with Shanklin Cliff Lift, due to its associated income. This area is provisionally scheduled for review in 2016/17.
C6.7	Sports Centres	A1 SR0039	5	2	4	●	Every year	Scheduled to be reviewed in 2015/16. The Council runs a number of sports centres/leisure sites, all of which generate income to varying degrees. From 2013/14 on-going we will review all Council leisure sites on a cyclical basis; in 2015/16 we will be reviewing Westridge.
C6.8	Harbours		3	2	2	●	Every three years	This is a new auditable unit for 2015/16, added following consultation with management. We have scheduled

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								a review in 2015/16, covering overall arrangements and compliance with expectations at each harbour (Ryde, Ventnor and Newport).
C6.9	Cowes Floating Bridge		3	2	2	●	Every three years	<p>This is a new auditable unit for 2015/16, added following consultation with management.</p> <p>We have scheduled a review in 2015/16, assessing current arrangements and identifying any opportunities for enhancement, for example through increased automation.</p>
C7	Regulatory Services							
C7.1	Application System: Acolade	A1 SR0036	33	3	1	●	No further work	No further work proposed following risk assessment.
C7.2	Application System: ArcView GIS (Global Information System)	A1 SR0036	31	3	1	●	No further work	No further work proposed following risk assessment.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
C7.3	Application System: Data Map/ESRI GIS	A1 SR0036	33	3	1	●	No further work	No further work proposed following risk assessment.
C7.4	Application System: Flare	A1 SR0036	33	3	1	●	No further work	No further work proposed following risk assessment.
C7.5	Application System: Limehouse - Planning Policy	A1 SR0036	33	3	1	●	No further work	No further work proposed following risk assessment.
C7.6	Application System: Mayrise Highways	A1 SR0036	31	3	1	●	No further work	No further work proposed following risk assessment.
C7.7	Application System: Newpostdata A2000	A1 SR0036	31	3	1	●	No further work	No further work proposed following risk assessment.
C7.8	Application System: Technology Forge	A1 SR0036	33	3	1	●	No further work	No further work proposed following risk assessment.
C7.9	Area of Outstanding Natural Beauty (AONB) Partnership	A1 SR0035	2	2	1	●	No further work	No further work proposed following risk assessment.
C7.10	Building Control	A1 SR0036	4	3	3	●	Every two years	Last audited in 2013/14, rated as Medium Risk. Scheduled to be reviewed in 2015/16.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
C7.11	Coastal Management	A1 SR0035	2	2	1	●	No further work	No further work proposed following risk assessment.
C7.12	Development Control	A1 SR0036	4	3	3	●	Every two years	Last audited in 2014/15, risk level pending finalisation.
C7.13	Environmental Health	A1 SR0036	3	2	2	●	Every three years	Last audited in 2010/11, rated as Low Risk. Scheduled to be reviewed in 2015/16.
C7.14	Licensing	A1 SR0036	3	3	2	●	Every three years	Last audited in 2014/15, rated as Medium Risk.
C7.15	Planning Policy Development	A1 SR0036	3	3	2	●	Every three years	Due for audit in 2015/16 however due to budget limitations provisionally scheduled to be reviewed in 2016/17.
C7.16	Project: Accolade System Replacement	A1 SR0036	127	1	2	●	Every three years	Originally scheduled for review in 2013/14, due to uncertainty regarding the Council's needs the Project has not yet

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								commenced. Provisionally scheduled to be reviewed in 2016/17.
C7.17	Rights of Way	A1 SR0035	2	2	1	●	No further work	No further work proposed following risk assessment.
C7.18	Trading Standards	A1 SR0036	3	3	2	●	Every three years	Not previously reviewed; due for audit in 2015/16 however due to budget limitations provisionally scheduled to be reviewed in 2016/17.
C7.19	Flood and Water Management Act Responsibilities		3	3	2	●	Every three years	New auditable unit in 2015/16. Responsibilities stemming from the Flood and Water Management Act. Scheduled to be reviewed in 2015/16.
D	Public Health							
D1	Public Health							

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
D1.1	Public Health	SR0036	3	3	2	●	Every three years	Last audited in 2014/15, rated as Medium Risk.
E	Resources							
E1	Financial Management							
E1.1	Capital Accounting (Fixed Assets)	A1 SR0036	3	3	2	●	Every three years	Last audited in 2013/14, rated as low risk.
E1.2	Cash and Bank	A1 SR0036	3	3	2	●	Every three years	Last audited in 2014/15, review and risk rating pending finalisation. Scheduled to be reviewed in 2015/16 as part of wider Key Financial Controls, annual review.
E1.3	Custody of funds	A1 SR0036	3	3	2	●	Every three years	Funds held and managed on behalf of third parties. Last audited in 2014/15, review and risk rating pending finalisation.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
E1.4	General Ledger, financial reporting and budget management	A1 SR0036	3	3	2	●	Every three years	Last audited in 2014/15, review and risk rating pending finalisation. Scheduled to be reviewed in 2015/16 as part of wider Key Financial Controls, annual review.
E1.5	Grant Processes	A1 SR0036	3	3	2	●	Every three years	Last audited in 2013/14, rated as Low Risk.
E1.6	Income Generation	A1 SR0035	3	3	2	●	Every three years	Last audited in 2014/15, review and risk rating pending finalisation.
E1.7	Pensions Governance	A1 SR0036	4	4	2	●	Every three years	Not previously reviewed; scheduled to be reviewed in 2015/16.
E1.9	Transparency Reporting	A1 SR0036	2	2	1	●	No further work	Following consultation with the Head of Financial Management and Chief Internal Auditor we have downgraded our risk assessment of

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								this area.
E1.10	Treasury Management	A1 SR0036	4	4	2	●	Every three years	Last audited in 2013/14, rated as Low Risk.
E1.11	VAT	A1 SR0036	3	3	2	●	Every three years	Last audited in 2013/14, rated as Low Risk.
E2	Governance & Monitoring (Business Effectiveness Unit)							
E2.1	Business Effectiveness (VFM)	A1 SR0036	4	4	2	●	Every three years	Scheduled to be reviewed in 2015/16.
E2.2	Corporate Governance	A1 SR0036	4	4	2	●	Every three years	Last reviewed in 2014/15, review and risk rating pending finalisation.
E2.3	Corporate Project Management	A1 SR0036	4	4	2	●	Every three years	Last audited in 2012/13, rated as Medium Risk. Scheduled to be reviewed in

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								2015/16.
E2.4	Corporate Services/Recharging	A1 SR0036	3	3	2	●	Every three years	Not previously reviewed. Due to budget limitations provisionally scheduled to be reviewed in 2016/17.
E2.1	Corporate Strategy/Corporate Plan and Business Planning	A1 SR0036	4	4	2	●	Every three years	Not previously reviewed due to budget limitations; provisionally scheduled to be reviewed in 2016/17.
E2.6	Fraud and Corruption	A1 SR0036	5	5	3	●	Every two years	Last audited in 2013/14, no risk rating given due to nature of review. Scheduled to be reviewed in 2015/16.
E2.7	Risk Management	A1 SR0036	4	4	2	●	Every three years	Last reviewed in 2014/15, rated as Medium Risk.
E2.8	Strategic needs assessments (e.g. Joint Strategic Needs Assessment (JSNA))	A1 SR0036	2	2	1	●	No further work	No further work proposed following risk assessment.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
E2.9	Gifts and Hospitality		2	2	1	●	No further work	Risk rating reduced, following consultation with Chief Internal Auditor.
E3	Human Resources							
E3.1	Equality and diversity	A1 SR0036	3	2	2	●	Every three years	Last audited in 2010/11, rated as Low Risk. Scheduled to be reviewed in 2015/16, as part of review of Transformation Programme.
E3.2	HR Strategic / Workforce planning	A1 SR0036	3	3	2	●	Every three years	Last audited in 2012/13, rated as Medium Risk. Provisionally scheduled for review in 2016/17.
E3.3	Performance Appraisals and Training	A1 SR0036	3	3	2	●	Every three years	Not previously reviewed. Due to budget limitations provisionally scheduled to be reviewed in 2016/17.
E3.4	Recruitment and retention	A1	3	3	2	●	Every three	Last reviewed in 2014/15, review and risk rating

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
		SR0037					years	pending finalisation.
E3.5	Sickness absence	A1 SR0037	3	3	2	●	Every three years	Last audited in 2014/15, review and risk rating pending finalisation. Following consultation with management we have reduced our rating/increased our audit interval for this area.
E4	Information Technology							
E4.1	Data Centre	A1 SR0035	4	4	2	●	Every three years	Last audited in 2011/12, rated as Low Risk. Scheduled to be reviewed in 2015/16 as part of Business Continuity review.
E4.2	IT Application Support - Overall Arrangements	A1 SR0035	4	4	2	●	Every three years	Last audited in 2012/13, rated as Medium Risk. Due for audit in 2015/16 however due to budget limitations

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								provisionally scheduled to be reviewed in 2016/17.
E4.3	IT Change & Configuration Management/Asset Management	A1 SR0036	4	4	2	●	Every three years	Last audited in 2014/15, rated as Low Risk.
E4.4	IT Communication and Training - End Users	A1 SR0035	2	2	1	●	No further work	No further work proposed following risk assessment.
E4.5	IT Communication, Training, Retention, HR - IT Staff	A1 SR0035	2	2	1	●	No further work	No further work proposed following risk assessment.
E4.6	IT Contracts/Third Party Management	A1 SR0036	2	2	1	●	No further work	No further work proposed following risk assessment.
E4.7	IT Disaster Planning	A1 SR0036	4	4	2	●	Every three years	Last audited in 2012/13, rated as Medium Risk. Scheduled to be reviewed in 2015/16 as part of Business Continuity review.
E4.8	IT Financial Management	A1 SR0036	2	2	1	●	No further work	No further work proposed following risk assessment.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
E4.9	IT First Line Support, Incident & Problem Management	A1 SR0035	4	4	2	●	Every three years	Last audited in 2013/14, rated as Low Risk.
E4.10	IT Governance, Risk Management and Regulatory Compliance	A1 SR0036	3	3	2	●	Every three years	Last audited in 2010/11, rated as Low Risk. Due for audit in 2015/16 however due to budget limitations provisionally scheduled to be reviewed in 2016/17.
E4.11	IT Security	A1 SR0036	3	3	2	●	Every three years	Last audited in 2012/13, rated as Medium Risk. Scheduled to be reviewed in 2015/16, as part of IT Network Security review.
E4.12	IT Strategy & Planning	A1 SR0036	4	4	2	●	Every three years	Last audited in 2012/13, rated as Low Risk. Scheduled to be reviewed in 2015/16.
E4.13	Network & Infrastructure	A1 SR0035	2	2	1	●	No further work	Last audited in 2011/12, rated as Low Risk.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								Scheduled to be reviewed in 2015/16, as part of IT Network Security review.
E4.14	Software Development	A1 SR0035	3	3	2	●	Every three years	Last audited in 2014/15, rated as Medium Risk.
E4.15	Wireless Network	A1 SR0035	3	3	2	●	Every three years	Scheduled to be reviewed in 2015/16, as part of IT Network Security review.
E5	Legal Services							
<p>Legal Services are subject to regular inspection against the Lexcel practice management standard; auditable elements in this area are largely rated as low risk, not normally subject to Internal Audit unless specifically requested.</p>								
E5.1	Electoral Registration, Election Arrangements and Land Charges	A1 SR0036	2	2	1	●	No further work	No further work proposed following risk assessment.
E5.2	Information Management/Freedom of Information (FOI)	A1 SR0036	4	4	2	●	Every three years	The Council is in the process of finalising Hosted Secondary Status, with regard to the NHS Information Governance Toolkit, to support Public Health, responsibility for which has recently moved from the

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

Ref	Auditable Unit	Corporate Objectives & Risks	Inherent Risk Rating	Control Environment Indicator	Audit Requirement Rating	Colour code	Frequency	Comments
								<p>NHS, to the Council.</p> <p>It is worth noting that the Council receives a proportionally greater number of FOI requests than other neighbouring councils.</p> <p>Last audited in 2014/15, rated as Low Risk.</p>
E5.3	Legal and Democratic Services income and expenditure	A1 SR0036	2	2	1	●	No further work	No further work proposed following risk assessment.
E5.4	Legal court action (e.g. effective recovery arrangements)	A1 SR0036	2	2	1	●	No further work	No further work proposed following risk assessment.
E5.5	Legal Services procedure for ensuring compliance with legislation	A1 SR0036	2	2	1	●	No further work	No further work proposed following risk assessment.
E5.6	Coroner's Office		4	4	2	●	Every three years	<p>The Coroner is a statutory position, independent of the Council; the Council is responsible for staffing and resourcing the Coroner's Office.</p> <p>Scheduled for</p>

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								review in 2015/16.
E6	Shared Services							
E6.1	Application System: Northgate Revenues & Benefits	A1 SR0036	48	3	3	●	Every two years	Last audited in 2013/14, rated as Medium Risk. Provisionally scheduled for review in 2016/17.
E6.2	Benefit Payments	A1 SR0036	4	3	3	●	Every two years	Last audited in 2014/15, rated as Low Risk. Scheduled to be reviewed in 2015/16 (annual review) as significant area of expenditure.
E6.3	Blue Badges	A1 SR0035	3	3	2	●	Every three years	Not previously reviewed and due for review. Scheduled for review in 2015/16.
E6.4	Contact Centre - Resident Advice and Support	A1 SR0036	4	4	2	●	Every three years	Last reviewed in 2014/15, review and risk rating pending

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

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								finalisation.
E6.5	Creditors (Accounts Payable)	A1 SR0036	3	3	2	●	Every three years	Last audited in 2014/15, review and risk level pending finalisation. Scheduled to be reviewed in 2015/16 as part of wider Key Financial Controls, annual review.
E6.6	Debtors (Accounts Receivable)	A1 SR0036	3	3	2	●	Every three years	Last audited in 2014/15, review and risk level pending finalisation. Scheduled to be reviewed in 2015/16 as part of wider Key Financial Controls, annual review.
E6.7	Local Taxation (Council Tax and NNDR)	A1 SR0036	4	3	3	●	Every two years	Last audited in 2014/15, review and risk level pending finalisation. Scheduled to be reviewed in 2015/16 (annual review) as significant revenue

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								area.
E6.8	Payment Card Industry, Data Security Standard (PCI DSS)	A1 SR0036	4	3	3	●	Every two years	Last audited in 2013/14, rated as low risk. Scheduled to be reviewed in 2015/16 to monitor ongoing compliance with standard.
E6.9	Payroll	A1 SR0036	4	3	3	●	Every two years	Last audited in 2014/15, review and risk level pending finalisation. Scheduled to be reviewed in 2015/16 as part of wider Key Financial Controls, annual review.
E6.10	Pensions Administration	A1 SR0036	4	4	2	●	Every three years	Last audited in 2013/14, review and risk level pending finalisation.
E6.11	Procurement Cards	A1 SR0036	2	2	1	●	No further work	Last audited in 2012/13, rated as Medium Risk. The level of procurement card use has been

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

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								significantly reduced. Following consultation with management we have reduced our risk rating associated with this area.
E6.12	Facilities Management	A1 SR0035	3	2	2	●	Every three years	Scheduled to be reviewed in 2015/16.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

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F	Cross Cutting							
F1	Cross Cutting							
F1.1	Application System: A-Z Services	A1 SR0035	18	1	1	●	No further work	Following discussions with the Head of ICT we have reduced the level of assessed risk associated with this area. Although widely used the system is essentially a directory of services, with limited opportunities for fraudulent activity. No further work proposed following risk assessment.
F1.2	Application System: CorBusiness	A1 SR0035	18	1	1	●	No further work	Following discussions with the Head of ICT we have reduced the level of assessed risk associated with this area. Although widely used the system is limited to corporate reporting, with limited opportunities for fraudulent activity. No further work

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

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								proposed following risk assessment.
F1.3	Application System: CRM (Customer Relationship Management)	A1 SR0036	35	2	1	●	No further work	Last audited in 2010/11, rated as Low Risk. No further work proposed following risk assessment.
F1.4	Application System: ECM (Enterprise Content Management)	A1 SR0036	34	2	1	●	No further work	Last audited in 2012/13, rated as Medium Risk. Project substantively complete. No further work proposed following risk assessment.
F1.5	Application System: Gazetteer	A1 SR0036	28	5	1	●	No further work	Following discussions with the Head of ICT we have reduced the level of assessed risk associated with this area. No further work proposed following risk assessment.
F1.6	Application System: GIS (Global Information System)	A1 SR0036	27	5	1	●	No further work	No further work proposed following risk assessment.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

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F1.7	Application System: iwight.com	A1 SR0036	28	5	1	●	No further work	No further work proposed following risk assessment.
F1.8	Application System: SAP	A1 SR0036	72	4	5	●	Every year	Last audited in 2013/14, review and risk level pending finalisation. SAP was subject to specialist review in 12/13 and 13/14. While no specific reviews are scheduled for 2015/16 dependent functions, for example Accounts Payable, Accounts Receivable and Payroll will be reviewed as part of our wider audit work.
F1.9	Application System: Telephony	A1 SR0036	47	1	2	●	Every three years	Last audited in 2012/13, rated as Low Risk.
F1.10	Application System: Web Forms	A1 SR0036	48	5	3	●	Every two years	Web Forms was reviewed as part of our wider review of WightNet in 2014/15, review and risk rating pending finalisation.

INTERNAL AUDIT PLAN 2015/16 – RISK ASSESSMENT

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F1.11	Application System: WightNet	A1 SR0036	46	5	3	●	Every two years	Reviewed in 2014/15, review and risk rating pending finalisation.
F1.12	Project: Business Intelligence: Risk, Performance and Reporting	A1 SR0036	80	1	1	●	No further work	No further work proposed following risk assessment.
F1.13	Project: Dashboard Development: Enhanced Reporting	A1 SR0036	80	1	1	●	No further work	No further work proposed following risk assessment.
F1.14	Project: Desktop Solutions	A1 SR0036	95	1	1	●	No further work	Last audited in 2011/12, rated as Low Risk. No further work proposed following risk assessment.
F1.15	Project: Enterprise Content Management (ECM)	A1 SR0036	89	1	1	●	No further work	Last audited in 2012/13, rated as Medium Risk. No further work proposed following risk assessment.
F1.16	Project: ISMS (Information Security Management System)	A1 SR0036	184	1	4	●	Every year	Initial Implementation in 2013/14; required to support PSN (Public Secure Network) connection.

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								<p>Constituent elements to be reviewed on cyclical basis from 2014/15.</p> <p>Reviewed in 2014/15, review and risk rating pending finalisation. ISMS will be covered in 2015/16, as part of our wider review of IT Security.</p>
F1.17	Project: Telephony	A1 SR0036	89	1	1	●	No further work	<p>Last audited in 2011/12, rated as Medium Risk.</p> <p>No further work proposed following risk assessment.</p>
F1.18	Project: Transformation Programme/Cost Reduction Programme	A1 SR0036	184	1	4	●	Every year	<p>Last audited in 2013/14, review and risk level pending finalisation.</p> <p>The Transformation Programme affects all areas of the Council, comprising of a number of projects and initiatives, for example technology projects to enable new ways</p>

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								<p>of working, property upgrading and rationalisation and cost saving initiative. Collectively the overall aim of the Programme is to transform the Council, providing effective services in the most efficient manner possible.</p> <p>Due to the scope of this programme, elements are scheduled to be reviewed each year.</p>
F1.19	Project: WightNet	A1 SR0036	121	1	1	●	No further work	No further work proposed following risk assessment.