

## Potential 2017/18 Internal Audit Reviews

Below are listed potential audits, either due in 2017/18 as assessed on a risk basis, or overdue from 2016/17.

We are scheduled to carry out our consultation meetings with the Council's senior management during October and November, prior to presenting the draft Plan to senior management team in January and Audit Committee in February 2017.

Prior to this process we would value your input into shaping our programme of work. Specifically, due to resource limitations, it will not be possible to review all areas of elevated risk, your role in helping to refined the 'long list' below is appreciated.

If you can select the five audits you would like to see included in our Plan, ranking these from one to five. Your views will be used to help inform our discussions with the Council's senior management.

*\* The two reviews marked with asterisks (SLA with Hampshire) were scheduled to be reviewed in 2015/16. This review was postponed and at the time of writing is scheduled to be carried out in later quarter three (October to November) of this year, 2016/17.*

Potential Audit	Overdue from 2016/17	Due in 2017/18	Select 5, ranked 1-5
Vanguard	■		
Public Health		■	
Hampshire Children's Services SLA *	■		
Placements	■		
Targeted Youth Support	■		
Economic Strategy/Regeneration		■	
Hampshire Education SLA *	■		
Heritage Assets	■		
Registrars	■		
Adult Social Care Contracts	■		
General contract management		■	
Grant Sourced Spend		■	
Concessionary Fares	■		
Emergency Management: Business Continuity		■	
Fire Partnership Project			
Development Control	■		

Housing / Safe & Secure Homes		■	
Licensing		■	
Planning Policy Development	■		
Project: Accolade System Replacement	■		
Trading Standards	■		
Capital Accounting (Fixed Assets)	■		
Custody of funds		■	
Grant Processes	■		
Income Generation		■	
Treasury Management	■		
Equality and diversity	■		
Recruitment and retention		■	
Sickness absence		■	
Data Centre		■	
IT Application Support - Overall Arrangements	■		
IT Change & Configuration Management/Asset Management		■	
IT Governance, Risk Management and Regulatory Compliance	■		
Software Development		■	
Electoral Registration, Election Arrangements and Land Charges	■		
Information Management/Freedom of Information (FOI)		■	
Corporate Governance		■	
Corporate Services/Recharging	■		
Corporate Strategy/Corporate Plan and Business Planning	■		
Fraud and Corruption	■		
Risk Management		■	
Application System: Northgate Revenues & Benefits		■	
Blue Badges	■		

Contact Centre - Resident Advice and Support		■	
Facilities Management	■		
Fleet Management	■		
Application System: SAP	■		
Application System: Telephony	■		
Application System: Web Forms	■		
Application System: WightNet	■		
Project: Transformation Programme/Cost Reduction Programme	■		

# 2016 to 2020 – Isle of Wight Council Audit Schedule

At the request of Audit Committee we have included below our proposed coverage, up to 2019/20 and, for context, when potential areas of review were last reviewed and are due review, according to our risk assessment process. Please note our risk assessment is refreshed annually.

## Key

*	In the auditable unit column areas risk assessed as ‘green’, with no further work proposed, are flagged with a green dot, as shown left.
NPA	Not Previously Audited
■	In the ‘due’ section below potential areas of review are highlighted in red where they have not been reviewed when due, primarily due to the limited audit resource.

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
<b>A</b>	<b>Community Well-being &amp; Social Care</b>								
<b>A1</b>	<b>Adult Social Care</b>								
A1.1	Vanguard	NPA		●		■			
A1.2	Dynamic Purchasing System (DPS)	NPA	●			■			
<b>A2</b>	<b>Public Health</b>								
A2.1	Public Health	2014/15					■		
A2.2	Strategic needs assessments (e.g. Joint Strategic Needs Assessment (JSNA)) *	2014/15							

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
<b>B</b>	<b>Children's Services (HCC Partnership)</b>								
<b>B1</b>	<b>Children's Social Care</b>								
B1.1	Hampshire Children's Services SLA	2015/16				■			
B1.2	Fostering	NPA		●		■			
B1.3	Placements	NPA	●			■			
B1.4	Targeted Youth Support	NPA		●		■			
<b>B2</b>	<b>Education and Inclusion</b>								
B2.1	Hampshire Education SLA	2015/16			●	■			
B2.2	Schools' Audits	2015/16	●			■			

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
<b>C</b>	<b>Economy &amp; Environment</b>								
<b>C1</b>	<b>Asset Management and Economic Development</b>								
C1.1	Carbon Reduction/Sustainability *	NPA							
C1.2	Economic Strategy/Regeneration	2015/16					■		
C1.3	Events Team *	NPA							
C1.4	Project: IsleWork *	NPA							
C1.5	Project: Solent Ocean Energy Centre (SOEC), now known PTEC *	NPA							
C1.6	Project: SOREC (Solent Offshore Renewable Energy Consortium) *	NPA							
C1.7	Property Assets	2012/13	●				■		
C1.8	Application System: Technology Forge *	NPA							

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
<b>C2</b>	<b>Commercial Services, Leisure Recreation and Parks</b>								
C2.1	Bereavement Services/Crematorium *	NPA							
C2.2	Car Parks and Cash Collection Service	2013/14	●			■			
C2.3	Coroner's Office	2015/16						■	
C2.4	Cowes Floating Bridge	NPA	●			■			
C2.5	Dog service *	NPA							
C2.6	Harbours	NPA	●			■			
C2.7	Heritage Assets	2013/14			●	■			
C2.8	Island Heritage Service *	NPA							
C2.9	Libraries *		●						



Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
C2.10	Parks, Gardens, Beaches and Public Realm *	NPA							
C2.11	Recreation and Leisure *	NPA							
C2.12	Registrars	NPA		●		■			
C2.14	Shanklin Cliff Lift	NPA	●			■			
C2.15	Sports Centres	2014/15	●			■			
C6.16	Rights of Way *	NPA							
<b>C3</b>	<b>Contract Management</b>								
C3.1	Adult Social Care Contracts	2015/16				■			
C3.2	Application System: Educational Management (EMS) - Transport Module *	NPA							
C3.3	Coastal Management *	NPA							

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
C3.4	Concessionary Fares	2010/11		●		■			
C3.5	General contract management	2015/16					■		
C3.6	Grant Sourced Spend	2014/15					■		
C3.7	Highways PFI - Delivery Phase Client Relationship	2015/16	●			■			
C3.8	Second Tier Contracts	NPA	●			■			
C3.9	School Transport Contract *	NPA							
C3.10	Waste Contract	2015/16	●			■			

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
<b>C4</b>	<b>Emergency Management</b>								
C4.1	Emergency Management: Business Continuity	2015/16					■		
<b>C5</b>	<b>Fire &amp; Rescue</b>								
C5.8	Fire Partnership Project	2015/16					■		
<b>C6</b>	<b>Planning</b>								
C6.1	Application System: Acolade *	NPA							
C6.2	Application System: ArcView GIS (Global Information System) *	NPA							
C6.3	Application System: Data Map/ESRI GIS *	NPA							
C6.4	Application System: Flare *	NPA							
C6.5	Application System: Limehouse - Planning Policy *	NPA							

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
C6.6	Application System: Newpostdata A2000 *	NPA							
C6.7	Area of Outstanding Natural Beauty (AONB) Partnership *	NPA							
C6.8	Building Control	2013/14	●			■			
C6.9	Development Control	2014/15			●	■			
C6.10	Flood and Water Management Act Responsibilities	2015/16						■	
C6.11	Housing / Safe & Secure Homes	2014/15					■		
C6.12	Planning Policy Development	NPA			●	■			
C6.13	Project: Accolade System Replacement	NPA			●	■			
<b>C7</b>	<b>Regulatory Services</b>								
C7.1	Environmental Health	2010/11	●			■			

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
C7.2	Licensing	2014/15					■		
C7.3	Trading Standards	NPA			●	■			
<b>D</b>	<b>Resources</b>								
<b>D1</b>	<b>Financial Management</b>								
D1.1	Cash and Bank	2015/16	●			■			
D1.2	Capital Accounting (Fixed Assets)	2013/14		●		■			
D1.3	Custody of funds	2014/15					■		
D1.4	General Ledger, financial reporting and budget management	2015/16	●			■			
D1.5	Grant Processes	2013/14			●	■			
D1.6	Income Generation	2014/15					■		

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
D1.7	Pensions Governance	2015/16						■	
D1.8	Treasury Management	2013/14		●		■			
D1.9	VAT	2013/14	●			■			
<b>D2</b>	<b>Human Resources</b>								
D2.1	Equality and diversity	2010/11			●	■			
D2.2	HR Strategic / Workforce planning	2012/13	●			■			
D2.3	Performance Appraisals and Training	NPA	●			■			
D2.4	Recruitment and retention	2014/15					■		
D2.5	Sickness absence	2014/15					■		
D2.6	Electronic Human Resources (E-HR)	NPA	●			■			

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
<b>D3</b>	<b>Information Technology</b>								
D3.1	Data Centre	2015/16					■		
D3.2	IT Application Support - Overall Arrangements	2012/13			●	■			
D3.3	IT Change & Configuration Management/Asset Management	2014/15					■		
D3.4	IT Communication and Training - End Users *	NPA							
D3.5	IT Communication, Training, Retention, HR - IT Staff *	NPA							
D3.6	IT Contracts/Third Party Management *	NPA							
D3.7	IT Disaster Planning	2015/16						■	
D3.8	IT Financial Management *	NPA							
D3.9	IT First Line Support, Incident & Problem Management	2013/14	●			■			

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
D3.10	IT Governance, Risk Management and Regulatory Compliance	2010/11			●	■			
D3.11	IT Security	2015/16						■	
D3.12	IT Strategy & Planning	2015/16						■	
D3.13	Network & Infrastructure *	2015/16							
D3.14	Software Development	2014/15					■		
D3.15	Wireless Network	2015/16						■	
<b>D4</b>	<b>Legal Services, Procurement and Insurance</b>								
D4.1	Application System: LACHS - Insurance *	NPA							
D4.2	Electoral Registration, Election Arrangements and Land Charges	NPA		●		■			
D4.3	Information Management/Freedom of Information (FOI)	2014/15					■		



Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
D4.4	Insurance	2012/13	●			■			
D4.5	Legal and Democratic Services income and expenditure *	NPA							
D4.6	Legal court action (e.g. effective recovery arrangements) *	NPA							
D4.7	Legal Services procedure for ensuring compliance with legislation *	NPA							
D4.8	Procurement	2013/14	●			■			
<b>D5</b>	<b>Organisational Change</b>								
D5.1	Corporate Governance	2014/15					■		
D5.2	Corporate Services/Recharging	NPA			●	■			
D5.3	Corporate Strategy/Corporate Plan and Business Planning	NPA			●	■			
D5.4	Fraud and Corruption	2015/16		●		■			

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
D5.5	Gifts and Hospitality *	NPA							
D5.6	Risk Management	2014/15					■		
D5.7	Value for Money (VFM)	2015/16						■	
<b>D6</b>	<b>Shared Services</b>								
D6.1	Application System: Northgate Revenues & Benefits	2015/16					■		
D6.2	Benefit Payments	2015/16	●			■			
D6.3	Blue Badges	NPA		●		■			
D6.4	Contact Centre - Resident Advice and Support	2014/15					■		
D6.5	Creditors (Accounts Payable)	2015/16	●			■			
D6.7	Debtors (Accounts Receivable)	2015/16	●			■			

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
D6.8	Facilities Management	NPA		●		■			
D6.9	Local Taxation (Council Tax and NNDR)	2015/16	●			■			
D6.10	Payment Card Industry, Data Security Standard (PCI DSS)	2013/14	●			■			
D6.11	Payroll	2015/16	●			■			
D6.12	Pensions Administration	2013/14	●			■			
D6.13	Procurement Cards *	2012/13							
D6.14	Fleet Management	NPA		●		■			
<b>E</b>	<b>Cross Cutting</b>								
<b>E1</b>	<b>Cross Cutting</b>								
E1.1	Application System: A-Z Services *	NPA							

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
E1.2	Application System: CorBusiness *	NPA							
E1.3	Application System: CRM (Customer Relationship Management) *	2010/11							
E1.4	Application System: Gazetteer *	NPA							
E1.5	Application System: GIS (Global Information System) *	NPA							
E1.6	Application System: iwight.com *	NPA							
E1.7	Application System: SAP	2015/16			●	■			
E1.8	Application System: Telephony	2012/13		●		■			
E1.9	Application System: Web Forms	2014/15			●	■			
E1.10	Application System: WightNet	2014/15			●	■			
E1.11	Project: Telephony *	2011/12							

Ref	Auditable Unit	Last Audited	2016/17 - Core	2016/17 - Optional	2017/18 - Provisional	DUE			
						2016/17	2017/18	2018/19	2019/20
E1.12	Project: Transformation Programme/Cost Reduction Programme	2013/14				■			
E1.13	Communications	NPA	●			■			
E1.14	Democratic Accountability	NPA	●			■			

