

## Audit Universe Created for 2016/17

|   | <u>Last Audit</u> | Next Audit | Prev Priority | Prev Days Budgeted | Previous Days Actual | Proposed New Budget | New Priority |
|---|-------------------|------------|---------------|--------------------|----------------------|---------------------|--------------|
| <b>A List - Medium / High Risk Areas</b>    |                   |            |               |                    |                      |                     |              |
| Community Care Resources                    | 2015/16           |            | H             | 40                 | 112                  | 60                  | H            |
| Children's Resources/Children & Families    | 2015/16           |            | H             | 40                 | 70                   | 60                  | H            |
|   |                   |            |               |                    |                      |                     |              |
| Schools                                     | 2011/12           | 2016/17    | H             | 140                | 140                  | 110                 | H            |
| Janet Courtney                              | 2011/12           |            | M             | 15                 | 13                   | 15                  | M            |
| Sports & Leisure                            | 2014/15           |            | M             | 40                 | 31                   | 30                  | M            |
| Youth Services                              | 2014/15           |            | M             | 25                 | 20                   | 20                  | M            |
|   |                   |            |               |                    |                      |                     |              |
| Accountancy including Treasurer             | 2012/13           |            | M             | 65                 | 60                   | 60                  | M            |
| Revenues (Including Cashiers SL & Recovery) | 2013/14           |            | M             | 35                 | 30                   | 30                  | M            |
| Payroll & Pensions                          | 2013/14           |            | H             | 40                 | 43                   | 40                  | M            |
| Payments                                    | 2013/14           |            | M             | 28                 | 25                   | 25                  | M            |
| Benefits & Rents                            | 2014/15           |            | H             | 30                 | 30                   | 30                  | M            |
| Local Taxation                              | 2014/15           |            | H             | 35                 | 21                   | 25                  | M            |
| Asset & Properties                          | 2015/16           |            | M             | 20                 | 25                   | 25                  | M            |
| Safety                                      | 2010/11           |            | M             |                    |                      | 30                  | H            |
| Risk  | 2010/11           |            | M             | 50                 | 51                   | 15                  | M            |
| Insurance                                   | 2010/11           |            | M             |                    |                      | 10                  | M            |
| Human Resource Management                   | 2012/13           |            | M             | 50                 | 40                   | 40                  | M            |
| Procurement                                 | 2013/14           |            | M             | 25                 | 25                   | 25                  | M            |
| Legal                                       | 2013/14           |            | M             | 20                 | 24                   | 24                  | M            |
|   |                   |            |               |                    |                      |                     |              |
| Development Management                      | 2015/16           |            | M             | 15                 | 19                   | 20                  | M            |
| Building Standards                          | 2010/11           | 2016/17    | M             | 15                 | 18                   | 15                  | M            |
| Transport Planning                          | 2012/13           | 2016/17    | M             | 25                 | 26                   | 25                  | H            |
| Train Shetland - Short Courses              | 2010/11           |            | M             | 20                 | 21                   | 20                  | M            |
| Housing                                     | 2011/12           | 2016/17    | M             | 60                 | 60                   | 50                  | M            |
| Adult Learning                              | 2012/13           |            | M             | 20                 | 20                   | 20                  | M            |

|                                     |         |  |   |             |    |             |   |
|-------------------------------------|---------|--|---|-------------|----|-------------|---|
| Economic Development                | 2014/15 |  | M | 60          | 30 | 30          | M |
| Shetland College                    | 2014/15 |  | M | 22          | 32 | 30          | H |
|                                     |         |  |   |             |    |             |   |
| Building Services                   | 2015/16 |  | M | 60          | 71 | 60          | M |
| Roads                               | 2012/13 |  | M | 80          | 75 | 70          | M |
| Fleet Management Unit               | 2013/14 |  | M | 25          | 41 | 40          | M |
| Ferry Operations                    | 2012/13 |  | H | 65          | 49 | 50          | H |
| Tingwall Airport                    | 2013/14 |  | M | 20          | 22 | 20          | M |
| Ports & Harbours                    | 2013/14 |  | H | 75          | 74 | 75          | H |
| Trading Standards                   | 2014/15 |  | M | 10          | 10 | 10          | M |
| Environmental Health                | 2014/15 |  | M | 25          | 25 | 25          | M |
| Waste, Cleaning & Burial Grounds    | 2014/15 |  | M | 70          | 53 | 50          | M |
|                                     |         |  |   | <b>1365</b> |    | <b>1284</b> |   |
| <b>Annual Reviews</b>               |         |  |   |             |    |             |   |
| LEADER / AXIS                       |         |  |   | 15          | 13 | 15          |   |
| SUMS / HARDSHIP                     |         |  |   | 12          | 13 | 12          |   |
| Disciplinary & Other Investigations |         |  |   | 120         |    | 30          |   |
|                                     |         |  |   | <b>1512</b> |    | <b>1341</b> |   |

|    | <b>Corporate Audits</b>                 |               |         |  |    |    |    |   |
|----|---|---------------|---------|--|----|----|----|---|
| 1  | Preventing Illegal Working              | 2015/16       |         |  | 10 | 12 | 10 | H |
| 2  | Overtime                                | 2015/16       |         |  | 10 |    | 10 | H |
| 3  | Expenses – Employees                    | 2015/16       |         |  | 10 |    | 10 | H |
| 4  | Vehicle Usage Policy                    | 2015/16       |         |  | 15 |    | 15 | M |
| 5  | Credit Cards                            | 2015/16       |         |  | 10 | 16 | 10 | H |
| 6  | Cash Security/Petty Cash                | 2011/12       |         |  | 5  |    | 10 |   |
| 7  | Self Directed Support                   | 2015/16       |         |  | 30 |    | 30 | M |
| 8  | Contractual Agreements with Individuals | 2015/16       |         |  | 3  |    | 5  | M |
| 9  | Specific Capital Project                |               | 2016/17 |  | 10 | 35 | 20 | H |
| 10 | Voluntary Severance                     | 2015/16       |         |  | 5  |    | 5  | H |
| 11 | SIC NFI Arrangements                    | New Corporate | 2016/17 |  | 5  |    | 5  | M |
| 12 | Valuation Joint Board                   | New           |         |  | 10 |    | 10 | M |

|    |  |   |         |  |  |    |    |    |   |
|----|--|---|---------|--|--|----|----|----|---|
| 13 | Revenue Security (Buses) & Ferries   | 2015/16                                       |         |  |  |    |    | 20 | H |
| 14 | Risk Management Review   | 2015/16                                       |         |  |  |    |    | 5  |   |
| 15 | Health & Social Care Integration   | 2015/16                                       |         |  |  |    |    | 10 |   |
| 16 | Flexible Relocation Policy   | 2010/11                                       |         |  |  |    |    |    |   |
| 17 | Recruitment (to be developed in accordance with new policies)  | 2011/12                                       | 2016/17 |  |  | 20 | 26 | 25 | M |
| 18 | Flexi Time & Annual Leave  | 2011/12                                       |         |  |  | 30 | 6  | 20 | M |
| 19 | Absence Management   | 2012/13                                       |         |  |  | 10 | 26 | 20 | M |
| 20 | Employee Review and development  | 2012/13                                       |         |  |  | 30 | 20 | 10 | M |
| 21 | Mobile Telephone Bill Payments   | 2012/13                                       |         |  |  |    |    |    |   |
| 22 | Driver Development Training / Driver Insurance   | 2013/14                                       |         |  |  | 15 | 21 | 20 | L |
| 23 | Asset Register   | 2013/14                                       |         |  |  | 10 | 7  | 10 | M |
| 24 | Corporate Improvement - BV 2 Preparation   | 2013/14                                       |         |  |  |    |    |    |   |
| 25 | Travel Policy  | 2014/15                                       |         |  |  | 20 | 15 | 15 | M |
| 26 | Disclosure/PVG   | 2014/15                                       |         |  |  | 10 | 12 | 10 | H |
| 27 | Community Care Banked Hours  | 2014/15                                       |         |  |  |    |    |    |   |
| 28 | Purchasing / Invoice Payments  | 2014/15                                       |         |  |  | 25 | 39 | 30 | H |
| 29 | Sales Invoices   | New   | 2016/17 |  |  |    |    | 20 | M |
| 30 | Members Allowances & Expenses  | 2014/15                                       |         |  |  | 20 | 10 | 15 | H |
| 31 | Contracts  | 2014/15                                       |         |  |  | 35 | 34 | 35 | H |
| 32 | Hansel / Comfort Funds   | New Corporate                                 | 2016/17 |  |  |    |    | 10 | H |
| 33 | Capital Expenditure  | New Corporate                                 |         |  |  |    |    | 10 | H |
| 34 | Disaster Recovery & Business Continuity  | New Corporate                                 |         |  |  |    |    | 20 | H |
| 35 | Grant Schemes  | New Corporate                                 |         |  |  |    |    | 25 | M |
| 36 | Scottish Welfare Fund  | New Corporate                                 | 2016/17 |  |  |    |    | 3  | M |
| 37 | Data Protection & Retention & Destruction – (to be developed to include information classification and information security) | <b>New Audit to be carried out in 2016/17</b> | 2016/17 |  |  | 30 |    | 30 | H |

|                    |                            |         |  |  |  |    |  |    |   |
|--------------------|----------------------------|---------|--|--|--|----|--|----|---|
| <b>ICT Reviews</b> |                            |         |  |  |  |    |  |    |   |
|                    | Network Security           | 2015/16 |  |  |  | 25 |  | 25 | H |
|                    | IT Related Risk Management | 2015/16 |  |  |  | 15 |  | 15 | L |

|  |                        |         |  |    |    |    |   |
|--|------------------------|---------|--|----|----|----|---|
| Software Asset Management/Media Handling / Systems Catalogue | 2011/12                |         |  | 10 | 10 | 25 | M |
| Audit Logs   | 2013/14                |         |  | 10 | 10 | 10 | M |
| Physical & Environmental Security                            | 2011/12                | 2016/17 |  | 10 | 6  | 10 | H |
| Back Up Systems  | 2013/14                | 2016/17 |  | 20 | 10 | 10 | H |
| Service Desk Incident Problem Management                     | New                    | 2016/17 |  |    |    | 10 | M |
| ITIL Change Management                                       | 2013/14                |         |  |    |    | 10 | M |
| ITIL Capacity Management                                     | New                    | 2017/18 |  |    |    | 10 | M |
| ICT Stock & Inventory Management                             | 2014/15                |         |  |    |    | 10 | H |
| Project Management   |                        |         |  |    |    | 15 | M |
| IT Related Business Continuity & Disaster Recovery           | from ICT Service Audit |         |  |    |    | 5  | H |
| ICT Security Policy & Strategy                               | from ICT Service Audit | 2017/18 |  |    |    | 5  | M |
| ICT SLA's with third parties                                 | from ICT Service Audit | 2017/18 |  |    |    | 10 | M |
| Payment Card Industry  | 2015/16                |         |  | 10 |    | 10 |   |
| Webroster (used as Payroll System)                           | 2010/11                |         |  | 20 | 20 | 20 | H |
| HR 21  | 2014/15                |         |  | 18 | 5  | 5  | M |
| Key Fob Security/PAC Secure net                              | 2014/15                |         |  | 5  | 5  | 5  | M |

|                              |         |         |  |   |  |   |  |
|------------------------------|---------|---------|--|---|--|---|--|
| Systems Access               |         |         |  |   |  |   |  |
| Network Access               | 2011/12 |         |  | 5 |  | 5 |  |
| Semis                        | 2011/12 | 2016/17 |  | 5 |  | 5 |  |
| Servitor                     | 2015/16 |         |  | 2 |  | 5 |  |
| Talis                        | 2008/09 |         |  | 2 |  | 2 |  |
| Swift                        | 2015/16 |         |  | 2 |  | 2 |  |
| Flare                        | 2011/12 |         |  | 2 |  | 2 |  |
| Integra                      | 2012/13 |         |  | 2 |  | 2 |  |
| Chris                        | 2012/13 |         |  | 2 |  | 2 |  |
| Benefactor                   | 2012/13 |         |  | 2 |  | 2 |  |
| Chris 21                     | 2012/13 |         |  | 2 |  | 2 |  |
| Axis Cash Receipting (ACR)   | 2013/14 |         |  | 2 |  | 2 |  |
| Axis Income Management (AIM) | 2013/14 |         |  | 2 |  | 2 |  |

|                          |         |         |  |   |  |   |  |
|--------------------------|---------|---------|--|---|--|---|--|
| Amos                     | 2013/14 |         |  | 2 |  | 2 |  |
| Capita Open House System | 2014/15 | 2016/17 |  | 2 |  | 2 |  |
| Civica Open Revenues     | 2014/15 |         |  | 2 |  | 2 |  |
| Uniform                  | 2015/16 |         |  | 2 |  | 2 |  |
| Covalent                 | 2015/16 |         |  | 2 |  | 2 |  |
| PacSecureNet             | 2014/15 |         |  | 2 |  | 2 |  |

| <b>Low Risk Areas – B List</b>     | <b>Reason</b>  |         |  |  |  |  |  |
|------------------------------------|--|---------|--|--|--|--|--|
| Emergency Planning Service         | Covered under Corporate DR/BC  |         |  |  |  |  |  |
| Executive Office                   | Covered under Expenses, Travel etc   |         |  |  |  |  |  |
| Contract Compliance                | Now Procurement  | 2013/14 |  |  |  |  |  |
| Train Shetland Vocational Training | Audit each year by Skills Development Board  | 2010/11 |  |  |  |  |  |
| Environment & Energy               | Low Risk   | 2014/15 |  |  |  |  |  |
| Library                            | Low Risk   | 2008/09 |  |  |  |  |  |
| Development Plans & Heritage       | Low Risk   | 2012/13 |  |  |  |  |  |
| Catering & Cleaning                | Low Risk   | 2010/11 |  |  |  |  |  |
| Community Planning & Work          | Low Risk   | 2009/10 |  |  |  |  |  |
| Treasury                           | Covered in Accountancy   | 2012/13 |  |  |  |  |  |
| Management Accountancy             | Covered in Accountancy   | 2012/13 |  |  |  |  |  |
| Architectural & Surveying          | Covered under Capital Projects   | 2013/14 |  |  |  |  |  |
| Capital Programmes                 | Contract Management and Capital Expenditure now corporate in addition to specific projects | 2013/14 |  |  |  |  |  |
| Criminal Justice                   | Regulated  |         |  |  |  |  |  |
| Register of Interests              | Low Risk   | 2014/15 |  |  |  |  |  |
| Improvement & Performance          | New  |         |  |  |  |  |  |

|                            |   |         |  |  |  |  |  |
|----------------------------|---|---------|--|--|--|--|--|
| Committee Services         | Retention destruction data security etc to be completed as a single corporate audit | 2007/08 |  |  |  |  |  |
| Grants Service             | Grant Schemes - to be covered in Corporate Audit                                    | 2012/13 |  |  |  |  |  |
| Occupational Therapy Store | Low Risk  | 2011/12 |  |  |  |  |  |