

Audit Universe Created for 2017/18

	<u>Last Audit</u>	Next Audit	Prev Priority	Prev Days Budgeted	Previous Days Actual	Proposed New Budget	New Priority
A List - Medium / High Risk Areas							
Community Care Resources	2015/16		H	40	112	60	H
Children's Resources/Children & Families	2015/16		H	40	70	60	H
Schools	2016/17		H	140	140	110	H
Janet Courtney	2011/12	2018/19	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	2017/18	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
Risk	2010/11		M	50	51	15	M
Insurance	2010/11	2017/18	M			10	M
Human Resource Management	2012/13	2017/18	M	50	40	40	M
Safety	2010/11	2017/18	M			10	H
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	2016/17		M	15	18	15	M
Transport Planning	2016/17		M	25	26	25	H
Train Shetland - Short Courses	2010/11	2017/18	M	20	21	20	M
Housing	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	2017/18	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
				1365		1264	
Annual Reviews							
LEADER / AXIS				15	13	15	
Credits / HARDSHIP				12	13	12	
Disciplinary & Other Investigations				120		30	
Performance Indicators						5	
				1512		1321	

	Corporate Audits							
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)	2016/17			20	26	25	M
18	Flexi Time & Annual Leave	2011/12			30	6	20	M
19	Absence Management	2012/13	2017/18		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 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	2016/17					20	M
30	Members Allowances & Expenses	2014/15			20	10	15	H
31	Contracts	2014/15	2017/18		35	34	35	H
32	Hansel / Comfort Funds	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	2017/18				25	M
36	Scottish Welfare Fund	New Corporate	2017/18				3	M
37	Data Protection & Retention & Destruction – (to be developed to include information classification and information security)	New Audit to be carried out in 2017/18	2017/18		30		30	H
38	Risk Assessment	New Corporate	2017/18				30	H
39	Lair Reservation System	New Corporate	2017/18				10	M
40	Telematics	New Corporate	2017/18				30	M

<u>ICT Reviews</u>							
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	2016/17			10	6	10	H
Back Up Systems	2013/14	2017/18		20	10	10	H
Service Desk Incident Problem Management	2016/17					10	M
ITIL Change Management	2013/14					10	M
ITIL Capacity Management	New					10	M
ICT Stock & Inventory Management	2014/15	2017/18				10	H
Project Management						15	M
IT Related Business Continuity & Disaster Recovery	from ICT Service Audit	2017/18				5	H
ICT Security Policy & Strategy	from ICT Service Audit					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

<u>Systems Access</u>							
Network Access	2011/12	2017/18		5		5	
Semis	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	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	

Low Risk Areas – B List	Reason						
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					