

Appendix 1

Rolling Audit Plan for Tor Bay Harbour Authority – 2012 ~ 2017

| Audit Entity (Name) | Audit Entity Description (Coverage) | Audit Type | Priority Score (linked to risk assessment) | Last Audited | Next Scheduled Audit |
|--------------------------|---|------------------|--|---------------|-----------------------------|
| Port Marine Safety Code | Compliance with the Code – audit undertaken by independent “designated Person” (not Devon Audit Partnership) | Operational Risk | 63.13 | November 2012 | November 2013 2 – 3 days |
| Asset Management | Harbour Estate and Asset Management; Capital Project planning, management and evaluation; Accommodation Planning. | Operational Risk | 67.05 | See Note 3 | 2013/14 |
| Risk Management | Risk Management – Operational & Business; Insurances; Health & Safety; Business Continuity / Contingency Planning. | Operational Risk | 60.60 | See Note 3 | 2015/16 |
| Strategic Management | Governance (includes significant partnerships); Harbour Committee Terms of Reference & Roles and Responsibilities; Strategic Management; Long Term Planning; Government Policy Response; Energy Management; Sustainability; Value for Money; Harbour Bye Laws. | Strategic Risk | 56.69 | May 2009 | 2016/17 |
| Business Unit Management | Business Unit Management; Procurement and Payments; Financial Planning and budget setting, monitoring and forecasting; Performance Management; Staff Development; Personnel and Establishment; Sickness Absence; Quality Management; Fundamental Financial Accounting and Asset controls; Equality and Diversity. | Operational Risk | 44.90 | See Note 3 | 2017/18 |

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| Audit Entity (Name) | Audit Entity Description (Coverage) | Audit Type | Priority Score (linked to risk assessment) | Last Audited | Next Scheduled Audit |
|-------------------------------------|---|-----------------|--|-----------------|----------------------|
| Income | Harbour Charges; Other Income including Rents and Fish Tolls; Cash Handling; Re-charges; Debt Management. | Material System | 46.63 (old score) | Sept – Dec 2011 | Not yet agreed |
| IT System Administration & Security | Harbour Management Software (HMS); IT Audit; IT Security; Security of IT Infrastructure and Disaster Recovery; Information Governance including CCTV. | Material System | 45.28 (old score) | September 2012 | Not yet agreed |

Note 1

For all audit entities the associated risks and controls related to the coverage areas examined will be determined including any risk / control issues relating to fraud and corruption.

Note 2

Reactive fraud and corruption investigation will be undertaken in the event of an incident at the Tor Bay Harbour Authority or where routine audit activity uncovers a potential irregularity.

Note 3

Prior to 2008/09 the audit of harbours was undertaken by harbour location covering the financial controls in that location.

June 2013