

## Appendix 1 Rolling Audit Plan for Tor Bay Harbour Authority – 2013 ~ 2018

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 currently Devon Audit Partnership)	Operational Risk	63.13	November 2014	November 2015 2 – 3 days
Risk Management	Risk Management – Operational & Business; Insurances; Health & Safety; Business Continuity / Contingency Planning.	Operational Risk	60.60	March 2015 (Report pending)	2014/15
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	2015/16
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	2016/17

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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	2017/18
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
Asset Management	Harbour Estate and Asset Management; Capital Project planning, management and evaluation; Accommodation Planning.	Operational Risk	67.05 (old score)	March 2014	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 Tor Bay Harbour Authority or where routine audit activity uncovers a potential irregularity.

#### Note 3

2017/18 will be the final year of the initial rolling audit plan conceived in 2011. The content and prioritisation of the rolling plan is reconsidered at least annually; however, a new rolling audit plan will be devised in 2017/18 for commencement in 2018/19.

#### Note 4

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