

**APPENDIX 1**  
**REVISED ANNUAL OPERATIONAL AUDIT PLAN 2007/08**

Key to review theme or type:		Key to Audit Sponsor:	
Reference	Description	Reference	Description
CG	Corporate Governance Arrangements	CEX	Chief Executive
CP	Corporate Projects/ Cross Cutting Reviews	CHC	Executive Director, Communities, Health and Care
IS	Information Systems Reviews:	CLN	Executive Director, Children's Services and Learning
FM	Financial Management Reviews:	ENV	Executive Director, Environment
SS	Reviews of Miscellaneous Statutory Services:	NBH	Executive Director, Neighbourhoods
CS	Improve community safety and tackle crime, disorder and anti-social behaviour	RES	Executive Director, Resources
EN	Improve the street scene and environment		
IL	Promote independent living		
LL	Promote lifelong learning for all people		
DI	Tackle deprivation and inequality		
OA	Other Direct Audit Activity:		

Review type	Audit	Risk Rating	Audit Sponsor	Status
<b>Corporate Governance Arrangements:</b>				
CG	Corporate governance framework	H	CEX	Ongoing
CG	Data management: child protection records	H	CLN	Fieldwork complete

Review type	Audit	Risk Rating	Audit Sponsor	Status
CG	Decision making and accountability	H	CEX	Deferred (Solicitor to the Council 11/07) - to be reviewed in 2008/09 following the establishment of the new bill
CG	Precautions against fraud	H	RES	Planned 02/08
CG	Strategic planning	H	CEX	Assurance to be taken from CPA and JAR Inspection
CG	Code of conduct	M	CEX	Planned 03/08
CG	Corporate performance management and best value	M	CEX	Deferred (medium priority) – resource shortfall
CG	Risk management	M	RES	Planned 02/08
CG	Internal audit	L	RES	Peer review by Isle of Wight - Planned 02/08
CG	Statement on internal control	L	RES	Complete
<b>Corporate Projects and Cross Cutting Reviews:</b>				
CP	Accommodation strategy and property management	H	RES	Planned 02/08
CP	Capital programme management	H	CEX	Ongoing
CP	Compliance with health and safety legislation	H	RES	Fieldwork complete
CP	Contract management	H	RES	Deferred – awaiting outcome of report from Finance review
CP	Corporate business continuity planning	H	CHC	Draft report issued
CP	Decent homes and Estates Transformational programme	H	NBH	Draft report issued

Review type	Audit	Risk Rating	Audit Sponsor	Status
CP	Independent living transformational programme	H	CHC	Ongoing
CP	Information governance	H	RES	Ongoing
CP	Joint social care commissioning and performance management	H	CHC	Complete – consultancy provided on governance arrangements
CP	Learning Futures transformational Programme	H	CLN	Ongoing
CP	Manpower planning and resourcing	H	RES	Planned 02/08
CP	Partnerships governance and reviews	H	CEX	Deferred – review of Partnership Working Arrangements completed 15 June 2007
CP	People strategy delivery	H	RES	Complete
CP	Procurement	H	RES	Planned 02/08
CP	Programme and project management (Funded Projects)	H	CEX	Complete
CP	Strategic Service Partnership	H	RES	Draft report issued
CP	Corporate Complaints	M	CEX	Deferred (medium priority) – Resource shortfall
CP	Effective use of transport	M	ENV	Deferred (medium priority) – Resource shortfall
CP	Highways modernisation transformational programme	M	ENV	Ongoing - consultancy through Directorate Capital Management Board
CP	Learning activities transformational programme	M	CLN	Ongoing - see Learning Futures Transformational Programme
CP	Local and multi area agreement	M	CEX	Ongoing

Review type	Audit	Risk Rating	Audit Sponsor	Status
CP	Major City Developments (Centre and North South Spine)	M	ENV	Deferred (medium priority) – resource shortfall
CP	Neighbourhoods Agenda and Community hub programme	M	NBH	Deferred (medium priority) – resource shortfall
CP	Spatial Planning Transformational Programme	M	ENV	Ongoing - consultancy through Directorate Capital Management Board
CP	Street lighting PFI transformational programme	M	ENV	Ongoing - consultancy through Directorate Capital Management Board
CP	Transformational leisure and heritage projects	M	NBH	Ongoing - consultancy through Directorate Capital Management Board
CP	Corporate communications and marketing	L	CEX	Fieldwork complete
<b>Financial Management Reviews:</b>				
FM	Housing and Council Tax Benefits administration	H	RES	Ongoing
FM	Asset management	M	RES	Ongoing
FM	Cash collection and banking	M	RES	Planned 02/08
FM	Creditors	M	RES	Planned 01/08
FM	Debtors	M	RES	Planned 03/08
FM	Financial Management	M	RES	Planned 02/08
FM	Housing rent collection and debt management	M	NBH	Planned 03/08
FM	Local taxation services	M	RES	Ongoing
FM	Main Accounting System	M	RES	Planned 03/08

Review type	Audit	Risk Rating	Audit Sponsor	Status
FM	Payroll	M	RES	Ongoing
FM	Treasury and Cash Flow Management	L	RES	Complete
<b>Information Systems Reviews:</b>				
IS	Application software management	H	RES	Planned 03/08
IS	Computer installations and operations	H	RES	Deferred – resource shortfall
IS	IS third party service agreements	H	RES	Deferred following transfer to Strategic Services Partner
IS	IT operating systems	H	RES	Deferred – resource shortfall
IS	Network management and security	H	RES	Planned 02/08
IS	Internet/e-mail	M	RES	Planned 03/08
<b>Priorities Based Reviews:</b>				
<b><u>Tackle deprivation and inequality</u></b>				
DI	Affordable Housing Development	H	NBH	Planned 03/08
DI	Children's Trust	H	CLN	Ongoing
DI	Housing Needs	H	NBH	Planned 03/08
DI	Supporting People	H	CHC	Fieldwork complete
DI	New Deal for Communities	M	CHC	Complete

Review type Audit		Risk Rating	Audit Sponsor	Status
<b><u>Improve the street scene and environment</u></b>				
EN	Waste collection, recycling and disposal	H	ENV	New system implementation consultancy
EN	Fleet transport	M	ENV	Fieldwork complete
EN	Parking: Off and on street and residents	M	ENV	Ongoing
EN	Town depot	M	ENV	Ongoing
EN	Sustainability agenda	L	ENV	Complete
<b><u>Promote independent living</u></b>				
IL	Adult disability services	H	CHC	Planned 01/08 (review combined with Learning Disability Services)
IL	Children's social care and support services	H	CLN	Replaced by JAR follow up review - planned 03/08
IL	Domiciliary and residential care provider services	H	CHC	Draft report complete
IL	Section 31 agreements	H	CHC	Fieldwork complete
IL	Learning Disability Services	M	CHC	Planned 01/08 (review combined with Adult Disability Services)
<b><u>Promote lifelong learning for all people</u></b>				
LL	Across Schools thematic reviews	H	CLN	Fieldwork complete
LL	Children's and Young People's Plan	H	CLN	Ongoing

Review type	Audit	Risk Rating	Audit Sponsor	Status
LL	Supporting vulnerable pupils	H	CLN	Replaced by JAR follow up review – planned 03/08
LL	Arts and museums	M	NBH	Deferred (medium priority) – resource shortfall
LL	School admissions	M	CLN	Fieldwork complete
<b>Reviews of miscellaneous statutory services:</b>				
SS	Licensing	M	CEX	Fieldwork complete
<b>Other direct audit activity:</b>				
OA	European funding		ENV	Ongoing
OA	FMSiS: Primary and special schools		CLN	Ongoing
OA	FMSiS: Secondary schools		CLN	Ongoing
OA	Audit Commission Liaison			Ongoing
OA	Audit Committee support/ member liaison			Ongoing
OA	Hampshire camera partnership			Complete
OA	National Fraud initiative			Ongoing
OA	Solent sea rescue			Complete
<b>Special Commissions/ ad hoc consultancy and advice/ contingency</b>				
	Joint Area Review – Follow up	H	CLN	Planned 03/08

Review type	Audit	Risk Rating	Audit Sponsor	Status
	Direct Payments	H	CHC	Ongoing
	Redbridge Community School	H	CLN	Ongoing
	Part Three Maintenance	H	CHC	Draft report issued
	Special investigation 0701	H	NBH	Closed
	Special investigation 0702	H	RES	Closed
	Special investigation 0703	H	CSL	Closed
	Special investigation 0704	H	NBH	Ongoing
	Special investigation 0705	H	ENV	Ongoing