

| Ref | Audit                      | Key Audit Objectives  | Full Audit/ review/<br>Follow up/ On-<br>going/ Anti Fraud<br>Checks/ External | Audit<br>Cycle/Last<br>Audited |
|-----|----------------------------|---|--|--------------------------------|
|     | <b>Finance- Chris Ward</b> |   |  |                                |
| 1   | Accounts Receivable        | To provide assurance that income generating activities are identified and accurately invoiced; that all invoices are paid and the income is accounted for and reflected in the Authority's accounts; the extent of debt is minimised and overdue accounts are promptly followed up. | Review/ Anti Fraud   | Fundamental<br>Annual          |
| 2   | Income Handling Project    | To review risks and controls  | Review/ Anti Fraud   | New                            |
| 3   | Accounts Payable           | To provide assurance that creditor payments are valid, authorised, accurate and timely and in respect of goods and services ordered and received by the organisation.   | Review/ Anti Fraud   | Fundamental<br>Annual          |
| 4   | Payroll/HR                 | To provide assurance that only bona fide, authorised and accurate payments are made in a timely manner; also to ensure that all payroll transactions are accurately reflected in the accounting system.   | Review/ Anti Fraud   | Fundamental<br>Annual          |
| 5   | Capital Accounting         | To provide assurance that the council is correctly and accurately accounting for its assets   | Full Audit   | Fundamental<br>Annual          |
| 6   | Treasury Management        | To provide assurance that the Treasury Management Strategy is in line with current best practice; that the governance framework is sound, that treasury management activities are monitored and the outturn subject to scrutiny.  | Review   | Fundamental<br>Annual          |

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|-----|---|--|--|--------------------------------|
| 7   | General Ledger                            | To provide assurance that all financial transactions of the organisation are recorded, including ensuring their completeness and integrity with the aim of providing the data from which management accounts, final accounts and statutory returns can be prepared.  | Full Audit   | Fundamental<br>Annual          |
| 8   | Budgetary Control and Transparency Agenda | To provide assurance that budgetary control is accurate and reliable at all levels of reporting from cost centre manager through to Cabinet. The audit will analyse spend in excess of £500 at intervals throughout the year, providing challenge to budget holders on spend transactions which appear not to comply with the council's rules. | Full Audit   | Fundamental<br>Annual          |
| 9   | Debt Recovery including bailiffs          | Follow up to 2012/13 Audit high risk areas   | Follow up and review of areas not covered in previous audit                    | Fundamental<br>Annual          |
| 10  | Cash Collection                           | To ensure that cash is collected in a secure way and accounted for intact, properly and in a timely manner   | Review/ Anti Fraud   | Fundamental<br>Annual          |
| 11  | Cashiers Complex Civic Offices            | To review the cashier arrangements post changes to the ground floor area   | Review   | New                            |
| 12  | Banking                                   | To ensure that bankings are timely, intact, regularly reconciled to bank statements and in accordance with insurance requirements  | Review   | Fundamental<br>Annual          |
| 13  | Grant Claims including LEP grants         | To review any grant claims where Internal Audit certification is required.   | Review   | Annual                         |

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|-----|--|--|--|--------------------------------|
| 14  | Petty Cash/Imprest Accounts  | To ensure that petty cash is only used for small one off types of expenditure and for genuine PCC business and to review the management of imprest accounts and that money is accounted for (cash ups). Also spot checks on the use of Corporate Credit Cards and Petty Cash for payments of parking fines/ car parking fees etc | Review/ Anti Fraud   | Fundamental<br>Annual          |
| 15  | Controlled Stationery  | To ensure that official PCC documentation is used for the collection and receipt of any monies worth type activities.  | Review   | Three years                    |
| 16  | Trusts   | To review the level of Council resources engaged with Trusts   | Review   | Annual                         |
| 17  | Oracle   | 1. Support and 2. Upgrades   |  | Annual                         |
| 18  | Local Enterprise Partnership funding (e.g. growing places)         | To ensure governance arrangements in place for LEP funding   | Review   | New                            |
|     |  |  |  |                                |
|     | <b>Corporate Governance- Michael Lawther/ Chris Ward/ Jon Bell</b> |  |  |                                |
| 19  | RIPA   | Regulation of Investigatory Powers Act policy updates, training, authorisations, admin and record keeping and updates to Governance and Audit and Standards  | On going   | On going                       |
| 20  | Anti Money Laundering  | Anti Money Laundering policy review, training and reports  | On going   | On going                       |
| 21  | Investigations   | to carry out Investigations as directed by the Investigation Steering Panel  | On going   | On going                       |
| 22  | Financial Rules  | To review Financial Rules, training and reporting  | On going   | On going                       |

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|-----|---|---|--|--------------------------------|
| 23  | National Fraud Initiative                                 | Data preparation, analysis of matches and facilitation for 13/14 exercise   | Anti Fraud checks  | Every two years                |
| 24  | Internal data matches                                     | Matching of data between systems as part of counter fraud activities  | Anti Fraud checks  | On going                       |
| 25  | National Anti Fraud Network (NAFN)                        | Reactive counter fraud work on NAFN intelligence received   | Anti Fraud checks  | On going                       |
| 26  | Counter fraud   | Programme   | Anti Fraud   | On- going                      |
| 27  | Policy hub  | To ensure roll out to all policies  | Full Audit   | Annual                         |
| 28  | Compliance with Financial Rules                           | To ensure compliance with financial rules   | Anti Fraud   | Annual                         |
| 29  | Governance and Audit and Standards                        | Reporting to Committee  | On going   | On-going                       |
| 30  | Audit Planning and Consultation                           | Annual Audit Strategy and Plan  | On going   | On-going                       |
| 31  | Corporate Governance arrangements                         | To ensure that controls are operating effectively and action taken on matters arising from the Annual Governance Statement as well as preparations in hand for the next Annual Governance Statement | Review   | Annual                         |
| 32  | Consultation  | To review consultation arrangements for changes in Service Provision  | Review   | New                            |
| 33  | Mandatory Training  | To review the systems and controls in place to ensure that mandatory training (as determined by the Council) is being monitored and achieved.   | Review   | New                            |
| 34  | Information Governance arrangements                       | To review compliance with DPA and to carry out spot checks on security of information   | Review   | Annual                         |
|     |   |   |  |                                |
|     | <b>Housing and Property Management-<br/>Owen Buckwell</b> |   |  |                                |
| 35  | Security  | To review issue of passes and access to civic offices and other PCC offices   | Full Audit   | Annual                         |

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|-----|--|--|--|--------------------------------|
| 36  | Cleaning contract  | To follow up from previous review to ensure contract monitoring and checks on right to work in the UK  | Review   | 3 years                        |
| 37  | Annual condition surveys   | To ensure that there is a planned review of assets, it is carried out and actions taken as appropriate   | Review   | 3 years                        |
| 38  | Energy and sustainability  | To ensure that PCC properties comply with legislation  | Review   | 3 years                        |
| 39  | Legionella management  | Continuous Audit -To review new arrangements to ensure effective   | Review   | On going                       |
| 40  | Asbestos Management  | Continuous Audit- To review corporate arrangements to ensure effective   | Review   | On going                       |
| 41  | Risk Assessments of outlying buildings                             | Audit deferred from 2012/13 To ensure that buildings have been risk assessed Health and Safety etc.  |  |                                |
| 42  | Follow ups   |  | Follow up  | Annual                         |
| 43  | Sheltered Housing Service  | To ensure that proper arrangements are in place for the protection of residents, their property and spend is genuine and properly authorised                                     | Review   | 3 years                        |
| 44  | Void properties- removal and clearance including sheds and garages | To ensure that contract arrangements are met and monitored   | Full Audit   | New                            |
| 45  | Asbestos Removal   | to ensure that asbestos programme is in place and compliance with procedures   | Review   | 3 years                        |
| 46  | Rents Income and Debt Recovery                                     | To ensure that all rents due are identified, collected and properly accounted for in a complete, accurate and timely manner and prompt action taken to recover outstanding debts | Review   | Annual                         |
| 47  | Sub letting prevention   | Anti fraud checks  | Anti fraud   | New                            |
| 48  | Right to buy due diligence checks                                  | Anti Money Laundering/POCA checks  | Anti fraud   | New                            |

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|-----|---|---|--|--------------------------------|
|     | <b>Corporate Assets Business and Standards- Alan Cufley</b> |   |  |                                |
| 49  | Pest Control  | To ensure that all income due is identified, collected and accounted for  | Full Audit/Anti Fraud  | 3 years                        |
| 50  | Seizure of property   | To ensure there are robust controls in place over the security of seized property.  | Full Audit   | New                            |
| 51  | Welfare Burials   | Follow up   | Follow up/ Anti fraud  | Annual                         |
| 52  | Leases of land  | To ensure that where there are long leases for land with a proportion of profits there are timely and regular checks of income and audits of company books in accordance with the lease arrangements. | Full Audit   | New                            |
| 53  | Rent reviews and valuations                                 | To ensure that rent reviews and valuations are carried out in a timely and accurate manner to agreed criteria by skilled staff and that rents charged are accurate and up to date.                    | Full Audit   | 3 years                        |
| 54  | Management of markets commercial road and cosham            | To review management arrangements of markets to ensure mitigation of fraud risks and accurate and up to date income collection.   | Full Audit/ fraud audit  | 3 years                        |
| 55  | Houses in Multiple Occupation                               | To review compliance with legislation   | Review   | 3 years                        |
|     | <b>Adult Social Care- Rob Watt</b>                          |   |  |                                |
| 56  | Appointeeships  | To review the robustness of controls over personal monies   | Full Audit   | 3 years                        |
| 57  | Data Quality and security checking proced                   | To ensure that data in the SWIFT system and used in reporting and returns is accurate, up to date and reliable with security of access.   | Full Audit   | New                            |

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|-----|---|--|--|--------------------------------|
| 58  | Individualised Budgets/Self Directed Support  | To ensure that assessments and management controls are in place, are monitored and timely action taken   | Full Audit   | 3 years                        |
| 59  | Key risks management  | Continuous Audit- Capacity succession planning, resourcing   | Full Audit   | New                            |
| 60  | Commissioned services; s75 agreements - Mental Health, Substance misuse (going out to tender), continuing Healthcare, PRRT, Learning disability | To ensure that services are appropriately and effectively commissioned; Due diligence checks carried out; To review agreements in place to ensure proper governance arrangements and protection of Council risks and mitigation of partnership risks | Review   | Annual                         |
| 61  | Follow ups  | Client affairs, deferred payments, help in the home contract, hospital based social work team, direct payments   | Follow up  |                                |
| 62  | Domicilliary care   | To ensure proper assessment of needs and review process for efficiency and effectiveness and monitoring arrangements   | Review   | 3 years                        |
| 63  | Residential and Day Centres self assessments  | To spot check and review returns for evidence of accurate self assessment and action plans   | Review   | Annual                         |
|     |   |  |  |                                |
|     | <b>HR, Legal and Performance- Jon Bell</b>  |  |  |                                |

| Ref | Audit                       | Key Audit Objectives   | Full Audit/ review/<br>Follow up/ On-<br>going/ Anti Fraud<br>Checks/ External | Audit<br>Cycle/Last<br>Audited |
|-----|-----------------------------|--|--|--------------------------------|
| 64  | Performance Management      | As part of continuous auditing to review performance management arrangements and its effectiveness including capacity, succession, skills in place to ensure the delivery of service objectives and to safeguard and manage the organisation and including business planning and vfm arrangements. | Review   | New                            |
| 65  | Transformation reviews      | To review the programme and methodology in place to deliver 2013/14 efficiency savings requirements  | Review   | Annual                         |
| 66  | Risk Management (1)         | To ensure that corporate and operational risks are identified and managed  | Review   | 3 years                        |
| 67  | Risk Management (2)         | Continuous Audit to review risk management arrangements in Services  | Full Audit   | New                            |
| 68  | Claims Handling             | To ensure effective claims handling  | external review  | New                            |
| 69  | Insurance                   | To review Insurance arrangements   | Full Audit   | 3 years                        |
| 70  | Gifts and Hospitality       | To ensure that policy is up to date and staff are aware and records are properly made and authorised   | Review   | 3 years                        |
| 71  | HR Files and records        | follow up  | Follow up  | 3 years                        |
| 72  | PDR's                       | To ensure compliance with policy   | Review   | 3 years                        |
| 73  | DBS checks                  | To ensure proper checks carried out as required  | Review   | New                            |
| 74  | Solicitors fees Court Costs | To ensure that court costs and sums awarded are collected and paid to the correct service  | Review   | 3 years                        |
| 75  | Land Charges                | To ensure that Land Charges processes are transparent and robust   | Review   | 3 years                        |

Reviewed by  
External  
source



| Ref | Audit  | Key Audit Objectives   | Full Audit/ review/<br>Follow up/ On-<br>going/ Anti Fraud<br>Checks/ External | Audit<br>Cycle/Last<br>Audited |
|-----|--|--|--|--------------------------------|
| 76  | Data Quality checks- completeness of case information process/ Court case preparation/ Case performance monitoring | To ensure that cases have the best possible chance of a satisfactory outcome | Review   | New                            |
| 77  | Mobile phones  | Follow up  | Follow up  | 3 years                        |
| 78  | Purchase cards   | To ensure that purchase cards are used in accordance with policy             | Review   | 3 years                        |
|     |  |  |  |                                |
|     | <b>Education and strategic Commissioning- Di Mitchell</b>  |  |  |                                |
| 79  | Commissioning (Childrens Services)   | To ensure that services are appropriately and effectively commissioned       | Review   | Annual                         |
| 80  | Schools themed Audits (4)  | As required  | Full Audit   | 3 years                        |
| 81  | Schools Full Audits (2)  | As requested   | Full Audit   | 3 years                        |
| 82  | Special education needs  | deferred 2012/13   |  |                                |
|     |  |  |  |                                |
|     | <b>Children's Social Care and Safeguarding- Stephen Kitchman</b>   |  |  |                                |
| 83  | Follow ups   | Family support team, EC Roberts Centre                                       |  |                                |
| 84  | Targetted Youth Support 9-16 emerging needs  | New service review efectiveness of processes.                                | Review   | Annual                         |
| 85  | Youth Offending Team   | Risk and vulnerability and assessments to be made                            | Full Audit   | New                            |
| 86  | Independent Fostering Team Agreements  | Review Commissioning outcomes expressed and received.                        | Full Audit   | New                            |
| 87  | National Policy for Community Orders   | To ensure compliance with National Policy                                    | Review   | New                            |
| 88  | Looked after children Issues Resolution Process  | To ensure that the process is effective                                      | Full Audit   | New                            |
| 89  | Kinship Policy   | To review the use of s17 and s20 funding                                     | Review   | New                            |
| 90  | Information Governance arrangements  | To ensure compliance with DPA  | Review   | New                            |

**FINAL AUDIT PLAN 2013/14**

Appendix C

| Ref | Audit   | Key Audit Objectives   | Full Audit/ review/ Follow up/ On-going/ Anti Fraud Checks/ External | Audit Cycle/Last Audited |
|-----|---|--|--|--------------------------|
| 91  | Permanency planning and adoptions                                     | To review the processes  | Full Audit   | 3 years                  |
| 92  | Residential care self assessments                                     | To spot check and review returns for evidence of accurate self assessment and action plans   | Review   | 3 years                  |
| 93  | Transfer of cases between teams                                       | follow up to Audit 2012/13   | Follow up  | 3 years                  |
| 94  | PACT -Protection of Court Teams quality of paperwork                  | follow up to Audit 2012/13   | Follow up  | 3 years                  |
| 95  | HR Safer recruitment Childrens Services                               | To ensure compliance with legislation- verification of references and transparency of decisions  |  |                          |
| 96  | Interfaces Housing, Childrens Social Care re Homeless 16-18 year olds | To ensure effectiveness of process   |  |                          |
| 97  | Quality Assurance   | To review the closed case files to ensure closed appropriately, chronologies accurate.Re-referrals and step down process. CAF in place                 | Full Audit   | New                      |
|     |   |  |  |                          |
|     | <b>Customer, Community and Democratic Services- Louise Wilder</b>     |  |  |                          |
| 98  | Selling of Advertising  | Follow up to 2012/13 Audit review  | Follow up  | 3 years                  |
| 99  | Equality and Diversity  | To ensure adherence to the single equality act and requirement to embed equalities. Also publishing requirements under the Public Sector Equality Duty | Full audit   | more than 5 years        |
| 100 | Registrars  | To ensure the security of records  | Review   | 3 years                  |
| 101 | Elections   | Full review including recruitment, payments and independence arrangements  | Review   | 3 years                  |
|     |   |  |  |                          |
|     | <b>City Development and Cultural Services - Stephen Baily</b>         |  |  |                          |

| Ref | Audit   | Key Audit Objectives  | Full Audit/ review/<br>Follow up/ On-<br>going/ Anti Fraud<br>Checks/ External | Audit<br>Cycle/Last<br>Audited |
|-----|---|---|--|--------------------------------|
| 102 | Follow ups  | Libraries Cash System   |  |                                |
| 103 | New Theatre Royal project                                 | To review project assurance arrangements  | Review   | New                            |
| 104 | Mountbatten Centre Client Monitoring                      | To review client monitoring arrangements as per contract requirements   | Full Audit   | 3 years                        |
| 105 | Pyramids  | Follow up   | Follow up  | 3 years                        |
| 106 | CIL Community Infrastructure Levy                         | Deferred from 2012/13 Audit Plan-To ensure that levies are collected and properly accounted for and used in accordance with policy  | Review   | 3 years                        |
| 107 | Building and Planning Fees                                | Follow up and Proposed review on process and practices, review of complaints, access to information (portal)  | Full Audit   | 3 years                        |
| 108 | Programme/ Project management                             | Continuous Audit to review project assurance on high risk areas in Capital Programme  | Review   | New                            |
|     |   |   |  |                                |
|     | <b>HIDS, Community Safety and Licensing- Rachel Dalby</b> |   |  |                                |
| 109 | follow ups  | ASBU  |  |                                |
| 110 | CCTV  | To ensure that policies and practices are up to date and comply with the Law and best practice codes.   | Full Audit   | 3 years                        |
| 111 | Business Continuity/Emergency planning                    | As part of continuous auditing as a reassurance to the Council to ensure that the Council manages an effective resilience Plan and continuity arrangements are practicable, workable, proportionate to the risk and tested. | Review   | 3 years                        |

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|-----|--|---|--|--------------------------------|
| 112 | DBS check requirements and Automotive checks and right to work in the UK | To ensure that issues of licences are compliant with legal requirements and all income due is collected and accounted for | Anti Fraud/<br>Review  | 3 years                        |
|     |  |   |  |                                |
|     | <b>IS- Mel Burns</b>   |   |  |                                |
| 113 | Follow ups   |   | Follow ups   | 3 years                        |
| 114 | Bring your own device  | To review security arrangements on bring your own devices   | Review   | 3 years                        |
| 115 | Interfaces   | To review security and accuracy of import and export controls and access  | Review   | 3 years                        |
| 116 | IS Policies  | To ensure policies are up to date and staff are aware   | Review   | 3 years                        |
|     |  |   |  |                                |
|     | <b>PORT</b>  |   |  |                                |
| 117 | Income dues  | To ensure that the Port is receiving all income due   | Review   | Annual                         |
| 118 | Camber letting- agent collecting Harbour dues                            | To ensure that all income due is collected and paid to the Authority  | Full Audit   | New                            |
| 119 | Contracts  | To ensure that Contracts are compliant with legislation   | Review   | Annual                         |
|     |  |   |  |                                |
|     | <b>Public Health</b>   |   |  |                                |
| 120 | Transfer of Staff  | To ensure that any differences in employment arrangements have been properly accounted for e.g. pensions                  | Review   | New                            |
| 121 | Governance, Planning and Performance and Health and Well Being Board     | To review governance arrangements for effectiveness   | Full Audit   | New                            |

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|-----|--|--|--|--------------------------------|
| 122 | Commissioned Services                        | To ensure that where services have been commissioned by the PCT arrangements have been made for these to be properly taken over by PCC         | Full Audit   | New                            |
| 123 | Statement of Grant Usage                     | To review use of grant spend in accordance with grant requirements   | Review   | New                            |
|     |  |  |  |                                |
|     | <b>Revs and Bens- Ed Woodhouse</b>           |  |  |                                |
| 124 | HB and CT Benefits                           | Fundamental System and to review changes in legislation impacts  | Review/ Anti Fraud   | Fundamental Annual             |
| 125 | NNDR   | Fundamental System and to review changes in legislation impacts  | Review/ Anti Fraud   | Fundamental Annual             |
| 126 | Council Tax                                  | Fundamental system and to review changes in legislation impacts  | Review/ Anti Fraud   | Fundamental Annual             |
|     |  |  |  |                                |
|     | <b>Transport and Environment- Simon Moon</b> |  |  |                                |
| 127 | Follow ups                                   | Parking- cancelled PCN's and appeals; trend analysis for parking   |  |                                |
| 128 | Carbon Reduction Programme                   | Annual review of return  | Review   | 3 years                        |
| 129 | Colas- Clean City                            | To ensure contract monitoring procedures and controls are effective  | Review   | 3 years                        |
| 130 | Flood and Water Management Act 2010          | To ensure that there are controls and procedures in place to meet the Council's responsibilities under the Flood and Water Management Act 2010 | Review   | 3 years                        |
| 131 | Capital Scheme and PFI- Colas- PFI High      | To ensure open book accounting arrangements are robust and accurate, and ensure no double accounting   | Review   | Annual                         |
| 132 | Public Transport retender                    | To ensure the arrangements are compliant with legislation  | Review   | New                            |

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|-----|---|--|--|--------------------------------|
| 133 | Hire Cars   | To ensure Audit trail and business need and compliance with corporate contracts  | Review/ Anti Fraud   | 3 years                        |
| 134 | Fuel purchases  | Counter Fraud- To review controls in place to ensure that fuel purchases on corporate credit cards are for business use only   | Anti Fraud Checks  | New                            |
| 135 | Park and Ride project                                   | To review the Park and Ride project arrangements to give assurance that being effectively managed to come in on time and on budget and to deliver requirements.  | Review   | New                            |
| 136 | Payments for staff parking and fines                    | Ensure staff parking and fines payments are within allowed expend  | Review   |                                |
| 137 | Parking- winter storage use                             | Ensure that winter storage use is being properly recharged   | Review   |                                |
| 138 | Parking- resurfacing contract                           | Ensure that the letting of the contract meets procurement rules and resurfacing contract is vfm  | Review   | New                            |
| 139 | Parking closure of front desk                           | Deferred from 2012/13- To ensure risks identified and mitigated and expected savings made  |  |                                |
| 140 | Waste collection, waste disposal and recycling contract | To examine the systems and controls in place to manage the waste collection (Biffa), disposals (Veolia) and recycling contracts. Specific focus on ensuring the Council is receiving the correct return from the contractual arrangements. | Full Audit   | 3 years                        |
| 141 | Inspections and maintenance of paths                    | Claims re tree root damage   | Full Audit   | New                            |
|     | <b>External</b>   |  |  |                                |
| 142 | Spinnaker Tower   |  |  | 3 years                        |
| 143 | Langstone Harbour Board                                 |  | External   | Annual                         |

| Ref | Audit                 | Key Audit Objectives | Full Audit/ review/<br>Follow up/ On-going/<br>Anti Fraud Checks/ External | Audit Cycle/Last Audited |
|-----|-----------------------|----------------------|--|--------------------------|
| 144 | Bournemouth           |                      | External   | Annual                   |
| 145 | Gosport and Eastleigh |                      | External   | Annual                   |
| 146 | MMD                   |                      | External   | Annual                   |
|     |                       |                      |  |                          |
|     |                       |                      |  |                          |
|     |                       |                      |  |                          |
|     |                       |                      |  |                          |
|     |                       |                      |  |                          |