

ANNEX 2

TONBRIDGE AND MALLING BOROUGH COUNCIL - THREE YEAR STRATEGIC PLAN

AUDIT REF.	AUDIT TOPIC	AUDIT PRIORITY	PLAN 09/10	PLAN 10/11	PLAN 11/12
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FINANCE

FIN1	CONSULTATION	1	2	2	2
FIN2	ADMINISTRATION	1	2	2	2
FIN3	NNDR	1	5	5	10
FIN4	DEBTORS	1	5	10	5
FIN5	COUNCIL TAX	1	10	5	5
FIN6	COUNCIL TAX & HOUSING BENEFIT	1	20	20	20
FIN7	VAT	1	5	5	5
FIN8	DIPS	1	5	5	5
FIN9	MAIN ACCOUNTING	1	10	5	5
FIN10	CREDITORS & PETTY CASH	1	5	5	10
FIN11	INSURANCES	1	5	5	5
FIN12	BENEFIT INVESTIGATIONS	1	10	5	5
FIN13	PAYROLL	1	5	5	10
FIN14	MEMBERS PAYMENTS & ALLOWANCES	3	0	5	0
FIN15	INCOME RECEIPTING	1	5	10	10
FIN16	TRAVEL CLAIMS	1	5	5	5
FIN17	INVESTMENTS	1	10	15	10
FIN18	FIN. ARR - PARISHES	3	0	3	0
FIN19	BANK & CHEQUE RECONCILIATION	1	5	5	5
FIN20	MAIL OPENING	1	5	5	5
TOTAL			119	127	124

CONTRACT

CON1	PRE CONTRACT AUDIT	1	1	1	1
CON2	CURRENT CONTRACT AUDIT	1	2	5	2
CON3	POST CONTRACT AUDIT	1	2	2	2
TOTAL			5	8	5

IT SERVICES

COM1	CONSULTATION	1	2	2	2
COM2	ADMINISTRATION	1	2	2	2
COM3	CIPFA COMPUTER MATRICES ETC	1	5	15	10
COM4	HOMEWORKING	3	0	0	5
COM5	WORKSTATIONS & STOCKS	3	0	0	5
COM6	INTERNET & EMAIL	2	0	5	0
TOTAL			9	24	24

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CENTRAL SERVICES

CEN1	CONSULTATION	1	2	2	2
CEN2	ADMINISTRATION	1	2	2	2
CEN3	MOBILE TELEPHONES	3	0	5	0
CEN4	CLEANING/SECURITY	3	0	5	0
CEN5	TELEPHONES	2	0	5	0
CEN6	CENTRAL MAIL/MESSENGER SERVICE	3	0	0	5
CEN7	PRINTING & PHOTOCOPYING	3	0	0	5
CEN8	CONCESSIONARY FARES	2	5	0	5
CEN9	GRANTS	2	0	0	0
CEN10	CRM	2	0	5	0
CEN11	TIC/GATEWAY	2	0	5	5
TOTAL			9	29	24

PERSONNEL

PER1	CONSULTATION	1	2	2	2
PER2	ADMINISTRATION	1	2	2	2
PER3	RECRUITMENT	2	5	0	5
PER4	TRAINING (MEMBERS & STAFF)	3	0	5	0
PER6	CAR LEASING, LOANS & ALLOWANCES	3	5	0	0
PER7	ANNUAL LEAVE & P/T LEAVE CALCULATIONS	2	5	0	5
TOTAL			19	9	14

LEGAL

LEG1	CONSULTATION	1	2	2	2
LEG2	ADMINISTRATION	1	2	2	2
LEG3	LAND CHARGES	1	5	5	10
LEG4	COURT COSTS	2	0	5	5
LEG5	LICENCES	2	10	0	5
TOTAL			19	14	24

PROPERTY

PRO1	CONSULTATION	1	2	2	2
PRO2	ADMINISTRATION	1	2	2	2
PRO3	PROPERTY AND LAND	1	5	5	5
PRO4	BUILDING MAINTENANCE	2	0	5	0
TOTAL			9	14	9

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CHIEF EXECUTIVES

EXE1	CONSULTATION	1	2	2	2
EXE2	ADMINISTRATION	1	1	2	1
EXE3	ELECTIONS	2	10	0	5
EXE4	COMMUNITY SAFETY PARTNERSHIP	3	0	0	5
EXE5	CLIMATE CHANGE	N/A	5	5	5
EXE6	MAYORAL EXPENSES & SUPPORT	3	0	5	0
EXE7	LOCAL STRATEGIC PARTNERSHIP	2	5	5	0
		TOTAL	23	19	18

LEISURE

LCL1	CONSULTATION	1	2	2	2
LCL2	ADMINISTRATION	1	1	2	2
LCL3	ANGEL CENTRE	1	10	7	10
LCL4	LARKFIELD LEISURE CENTRE	1	12	15	15
LCL5	TONBRIDGE POOL & GAMES HUT	1	12	10	12
LCL6	POULT WOOD - GROUNDS MAINTENANCE	3	0	5	0
LCL7	POULT WOOD - GOLF PROFESSIONAL	1	5	5	5
LCL8	GROUNDS & PLAYGROUNDS MAINTENANCE	3	0	0	5
LCL9	CEMETERIES/CHURCHYARDS	2	5	0	5
LCL10	SPORTS DEVELOPMENT & ARTS PROGRAMME	3	0	0	5
LCL11	YOUTH & PLAY DEVELOPMENT	1	10	10	10
LCL12	LEYBOURNE LAKES	3	0	5	0
LCL13	HAYSDEN COUNTRY PARK	3	0	0	5
LCL14	GRANTS	3	0	0	0
		TOTAL	57	61	76

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PLANNING AND TRANSPORTATION

PLA1	CONSULTATION	1	2	2	2
PLA2	ADMINISTRATION	1	1	2	1
PLA3	PLANNING OBLIGATIONS (S106 ETC.)	2	5	0	5
PLA4	DEVELOPMENT CONTROL	1	10	5	5
PLA5	BUILDING CONTROL	1	10	5	5
PLA6	CAR PARKS	1	5	5	5
PLA7	PENALTY NOTICES	2	5	0	5
PLA8	SEASON TICKETS, VISITOR & RESIDENT PERMIT	3	5	0	0
PLA9	SECURITY SERVICES CCTV	1	5	5	5
TOTAL			48	24	33

ENV. HEALTH

ENV1	CONSULTATION	1	2	2	2
ENV2	ADMINISTRATION	1	1	2	2
ENV3	REFUSE COLLECTION ETC.CONTRACT	1	10	10	10
ENV4	BULKY REFUSE COLLECTION	3	5	0	0
ENV5	PUB. CONVENS./CESSPOOL EMPTYING	3	0	5	0
ENV6	PEST CONTROL	3	0	0	5
ENV7	ANIMAL LICENCES	2	0	10	0
ENV8	POLLUTION CONTROL	2	5	5	0
ENV9	COMMERCIAL SERVICES	2	5	0	5
ENV10	ENVIRONMENTAL PROTECTION ACT	3	0	5	0
TOTAL			28	39	24

HOUSING

HOU1	CONSULTATION	1	2	2	2
HOU2	ADMINISTRATION	1	2	2	2
HOU3	HOMELESSNESS	1	5	5	0
HOU4	HOUSING REGISTER	1	10	5	5
HOU5	DEPOSIT/RENT ADVANCES/BONDS ETC	1	10	5	10
HOU6	RENOVATION GRANTS	2	0	5	0
TOTAL			29	24	19

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CORPORATE MANAGEMENT/SERVICES

COR1	CONSULTATION	1	2	2	2
COR2	ADMINISTRATION	1	1	3	2
COR3	STANDING ORDERS	N/A	4	4	4
COR4	FINANCIAL REGULATIONS	N/A	4	4	4
COR5	RISK MANAGEMENT	N/A	1	1	1
COR6	CONFIDENTIAL REPORTING CODE	N/A	2	2	2
COR	PARTNERSHIPS	2	10	0	10
		TOTAL	24	16	25

NUMBER OF AUDITS PER YEAR		47	53	51
TOTAL NUMBER AUDITS ON 3 YEAR PLAN	74			

Notes to the audit plan:

Priority 3 = Every 3 years

Priority 2 = Every 2 years

Priority 1 = Every year

Priorities have been given after taking account of the level of:

Political Risk

Embarrassment Risk

Financial Risk

High Risks Identified on each Risk Register

Knowledge of the service i.e. low staff turnover and good internal controls etc.

N/B Sometimes time is not allocated according to priority for example no time has been given to grants as there is a lack of them due to the current economic climate.