

Tonbridge & Malling Borough Council Annual Internal Audit Plan - 2011-12

Annex 1

Ref	Area to be audited	Scope	Days allocated to audit
Key Financial Systems			
1	Creditors	Key control review of the council's arrangements to make payment to creditors	7
2	Debtors	Key control review of administration and recovery arrangements for sundry debts	7
3	General Ledger	Key control review of the council's general ledger, incorporating controls testing for the Audit Commission	7
4	Cash & Banking	Key control review of the council's cash and banking arrangements including specific focus on the cash collection contract and incorporating controls testing for the Audit Commission	10
5	Treasury Management	Monthly key control review of Investments made by the council	5
6	Cash Receipting	Key control review of the council's cash receipting system	7
7	Capital Accounting	Key control review of the council's capital accounting arrangements	7
8	Council Tax Collection & Administration	Control review of the administration of the council tax	5
9	Council Tax Recovery	Control review of the recovery process for council tax	5
10	National Non-Domestic Rates (NNDR) Collection & Administration	Control review of the administration of NNDR	5
11	National Non-Domestic Rates (NNDR) Recovery	Control review of the recovery process for NNDR	5
12	Housing & Council Tax Benefits	Review of the council's arrangements to process claims for benefits including specific focus on appeals, accuracy checking and referrals to benefit fraud	17
13	Car Parking Income	Review of arrangements to collect, process and account for income from car parking (including Pay By Modile Phone) and incorporating controls testing for the Audit Commission	15
14	Payroll - Salaries	Review of the council's payroll arrangements, incorporating key control review	7
15	Payroll - Wages	Review of the council's arrangements to pay wages, incorporating key control review	7
			Total
			116
Other Financial Systems			
16	Leisure Services Business Unit - Income Collection	Review of arrangements to cash up and bank income across all cash receipting sites in the LSBU	20
17	Housing Benefit Overpayments	Review of arrangements to identify, calculate, recover and account for overpaid housing & council tax benefits	12
18	Youth & Play Development	Review of arrangements to administer Activate, play-schemes and Y2 Crew	12
19	Asset Management	Review of asset management arrangements including IT Assets	10
21	Travel & subsistence claims	Review of the council's policies and procedures in respect of claiming, authorising, processing and accounting for travel & subsistence expenses	10
20	Procurement	Review of compliance with contract and finance procedure rules including review of non-contract spend	7
22	Fees & Charges	Comparative review of fees and charges set by the council	7
23	Leisure Services Business Unit - Catering	Review of arrangements to procure, store, sell and account for sales through the LSBU catering unit and outsource arrangements	7
24	Private Sector Housing - Grants & Payments	Review of arrangements to administer private sector housing grants and payments including disabled facilities grants	7
25	Staff Training & Development	Review of arrangements to provide staff training & development including review of agreements in respect of professional qualification training	7
26	Credit Cards	Review of arrangements in place to manage corporate credit cards	5
27	Members Allowances (including Mayoralty expenses)	Review of arrangements to pay Members and the Mayoralty allowances and expenses	5
28	Leisure Services Business Unit - Memberships	Review of arrangements to administer the membership schemes for the LSBU	5
29	Bulky Waste Collections	Review of arrangements to book and schedule collections and for administering payments for bulky waste collections	3
30	Leased Car Benefit & Car Loan Schemes	Review of arrangements to administer the leased car benefit scheme	3
31	Supporting People	Review of arrangements to administer and account for the Supporting People scheme	3
			Total
			123

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Control Environment, Operational and Efficiency Reviews				
32	Refuse Collection Contract	Review of arrangements to monitor the refuse collection contract, including recycling and recharging to Russet Homes for amenity cleansing services provided by Veolia	15	
33	Transparency	Review of the council's arrangements for compliance with central government guidance around the transparency agenda, including consideration of the associated fraud risks	10	
34	Licensing Administration & Enforcement	Review of arrangements to administer and enforce licensing legislation	10	
35	Planning Applications	Review of arrangements to process planning applications including fees, planning advice and appeals	7	
36	Recruitment Procedures	Review of screening arrangements for new staff to include checks of Immigration Status, Criminal Records Bureau, Independent Safeguard Authority and the government's Baseline Personnel Security Standard for GCSX users	7	
37	Temporary / Agency Staff	Review of arrangements to procure, vet, provide induction and account for temporary / agency staff	7	
38	Planning Enforcement	Review of arrangements to enforce planning decisions and relevant legislation	7	
39	Utilities	Review of arrangements to procure, administer and account for utilities supplies to minimise cost	7	
40	Parking Enforcement	Review of arrangements to issue and recover payments in respect of penalty charge notices (PCNs)	7	
41	Environmental Protection	Review of Pollution Prevention & Control (PPC) arrangements including complaints handling	7	
42	Food Safety Inspections	Review of arrangements to conduct food safety inspections and deal with non-compliance with regulations in the borough's food establishments	7	
43	IT Access	Review of user access privileges and access profiles on the council's IT systems	5	
44	Mobile Telephones	Review of arrangements to procure, monitor, pay and account for mobile telephones	5	
45	Media & Communications	Review of arrangements to manage proactive and reactive communications workloads including quality control processes	5	
46	Improvement & Development - Performance Monitoring	Review of monitoring process for performance measures including performance indicators	3	
47	Pest Control	Review of arrangements to monitor the effectiveness and efficiency provided by the pest control contract	3	
48	Income - Method of Payment Review	Analytical review of income across the council by method of payment / source to identify potential efficiencies or savings	3	
49	Experian	Review of the council's use of the Experian credit searching facility	3	
			Total	118
50	Audit follow up work	Allowance for the follow up of recommendations agreed in previous audit work	10	
51	Consultancy Services & Responsive work	Allowance for the provision of consultancy services & responsive support to the council	20	
52	Advice and Information	Allowance for the provision of control advice and information to the council	10	
			TOTAL DAYS ALLOCATED	397
			NET AUDIT DAYS AVAILABLE FROM RESOURCE BUDGET	397