

## 2011-12 Audit Plan Assurance Work finalised in 2012-13

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings (where finalised)
Planning Applications	2	Final Report Issued	High	The audit found that effective procedures were in place to administer planning applications received for development in the borough and that appropriate controls are in place and complied with in the processing of payments made in respect of planning applications.
Fees & Charges	1	Final Report Issued	Substantial	The audit found that the council's Fees and Charges are adequately set, approved and communicated. Management Team were asked to consider opportunities for alignment with other Council's in Kent when reviews take place.
National Non-Domestic Rates (NNDR) Collection & Administration and Recovery	4	Final Report Issued	Substantial	The audit found that key controls are in place and operating effectively over the collection and administration of National Non-Domestic Rates. However, there were opportunities to strengthen controls identified.
Treasury Management	1-4	Completed	---	This review is a quarterly check of all investments made by the council to ensure they are made in compliance with the Treasury Management strategy and policies. The checks in respect of Q1-4 have been completed and no key control compliance issues were identified.
Licensing Administration & Enforcement	3	Not completed	---	This audit was included on the plan as it was understood that a new Licensing Manager was to be appointed in the 2011-12 year and would likely to make a significant changes to the Licensing Team processes. The new Licensing Manager was appointed in February 2012.
Improvement & Development – Performance	2	Not completed	---	This audit was included on the plan because the service manager had identified and scored the area as a 'high' risk. Discussion with the client service manager prior to commencing fieldwork found that the risk identified related to the publication of the next Corporate Performance Plan and ensuring the borough's residents are able to influence service delivery; while this is a risk, it would not be considered high in terms of audit planning and as such it was agreed that this would not be a good use of audit resources.

## 2012-13 Audit Plan Assurance Work Current Status

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings (where finalised)
Environmental Health Administration Function	1	Final Report Issued	Substantial	The audit found that there are adequate arrangements in place to provide administrative support to the Council's Environmental Health function, that there is adequate segregation between the roles of Legal and Environmental Health in respect of Licensing activities and that invoicing and credit note procedures are adequately controlled. However, further documentation and procedure notes are required to ensure that processes are consistent and that roles, responsibilities and priorities of the team are documented.
Treasury Management	1	Final Report Issued	High	The audit found that the council's strategy and policy for the control of Treasury Management activities are in line with the CIPFA Code of Practice, that the authority follows the appropriate procedures for the investment of funds and that externally managed funds are effectively managed and controlled in line with the council's policies.
Housing Register	1	Final Report Issued	Substantial	The audit found that there are adequate procedures in place to process applications for housing and that adequate arrangements are in place to manage the Housing Register. There were some recommendations made to strengthen the internal controls.
Internet & Email Misuse	1	Final Report Issued	Substantial	The audit found that there is an adequate internet & email usage policy in place which provides a practical framework for usage within the council and that there are appropriate arrangements in place to manage and monitor the use of the authority's internet and email usage. Recommendations were made to improve management information.
Insurances	1	Final Report Issued	Substantial	The audit found that the current insurance contract held meets the council's requirements, that claims received by the council are appropriately processed and administered and that adequate processes exist to ensure that the risk of claims reoccurring are minimised.
Housing Applications and Support Counter Fraud Review	1	Final Report Issued	Limited	The audit found that there are arrangements in place for identifying Housing Application Fraud but the arrangements in place for dealing with Housing Application Fraud are limited and require formalisation of responsibilities and training in order to provide adequate controls against fraud.

**Annex 1**

<b>Audit Review Title</b>	<b>Planned Quarter</b>	<b>Current Status</b>	<b>Audit Opinion</b>	<b>Scope of Audit and Findings (where finalised)</b>
Data Security	1	Draft report issued, currently with client for consideration	---	The audit seeks to confirm that the council has processes and policies in place to ensure the security of data as per the Government Connect Code of Connection (CoCo) and that there are arrangements in place to ensure the security of data held on the council's IT equipment and network.
Refunds	2	Draft report at review stage	---	The objective of the audit is to provide management and Members with an opinion as to the adequacy, effectiveness and reliability of the controls in place to manage the risks of operating the refunds function for the authority.
Annual & Flexi leave schemes	2	Final Report Issued	Substantial	The audit found that there are adequate arrangements in place for operation of the annual leave scheme, flexi scheme and for other special leave. Recommendations were made to improve consistency of the schemes and stronger record keeping.
Parking Permits	2	Final Report Issued	Limited	The audit found that adequate controls exist for processing parking permit applications, monitoring and reviewing permits issued. However, it was found that inadequate controls exist to manage visitors' permits and dispensations.
Payment Card Industry Data Security Standards (PCI DSS)	1	Not Yet Started	---	It has been agreed with client management that this audit will be postponed until Q4.
Complaints Handling	2	Brief Prepared	---	The objective of the audit is to provide management and Members with an opinion as to the adequacy, effectiveness and reliability of the controls in place to manage the risks of operating the Complaints Handling function of the authority.
Bulky Waste	2	Not Yet Started	---	Client Management have requested this be postponed until later in the year.
Housing & Council Tax Benefits Overpayments Management	2	Not Yet Started	---	Brief not yet agreed
Travel and Subsistence Claims	3	Draft report at review stage	---	The objective of the audit is to provide management and Members with an opinion as to the adequacy, effectiveness and reliability of the controls in place to manage the risks of operating the Staff Travel and Subsistence function of the authority.

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings (where finalised)
Use of Netconsent	3	Draft report issued, currently with client for consideration	---	The objective of the audit is to provide management and Members with an opinion as to the adequacy, effectiveness and reliability of the controls in place to manage the risks of operating the NETconsent function of the authority.
Freedom of Information requests	4	Brief Issued	---	The objective of the audit is to provide management and Members with an opinion as to the adequacy, effectiveness and reliability of the controls in place to manage the risks of operating the Freedom of Information function of the authority.
Planning Enforcement	3	Brief Issued	---	The objective of the audit is to provide management and Members with an opinion as to the adequacy, effectiveness and reliability of the controls in place to manage the risks of operating the Planning Enforcement function of the authority.
Data Security	4	Draft report at review stage	---	The objective of the audit was to provide management with an opinion on the adequacy, effectiveness and reliability of controls operating to manage data security.