

No	No	Area of Audit Focus	Allocation of Audit Days	Proposed Scope
ASSURANCE WORK				
<u>Key Financial Systems</u>				
1	1	Creditors	7	Review of the council's creditor payment process including arrangements to mitigate the risk of mandate fraud.
2	2	Debtors	7	Review of the administration and recovery of the council's sundry debtors.
3	3	Bank Reconciliation	5	Review of the council's bank reconciliation arrangements.
4	4	Payroll	10	Review of the council's arrangements to pay staff salaries.
5	5	Council Tax Administration & Recovery	12	Review of the council's arrangements to administer and recover Council Tax liabilities including discounts / exemptions and arrangements to mitigate fraud risk.
6	6	Local Support for Council Tax	10	Review of the administration of the new Local Support for Council Tax Scheme.
7	7	NNDR Administration & Recovery	10	Review of the council's arrangements to administer and recovery NNDR liabilities in the borough.
8	8	Leisure Services Business Unit Income Collection	7	Review of arrangements to collect income across the sites of the Leisure Services Business Unit focussing on the key financial controls.
9	9	Car Parking Income	12	Review of the arrangements to collect income from the council's car parks and on-street parking spaces.
10	10	Housing Benefits - Assessment, Interventions & Reviews.	10	Review of arrangements to process claims for Housing Benefit, including arrangements for interventions and reviews.
11	11	Housing Benefits - Overpayments Management	12	Review of the council's arrangements to recovery overpaid Housing Benefit
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<u>Other Financial Systems</u>				
12	12	Benefit Investigations	7	Review of the council's arrangements to investigate Benefit Fraud.
13	13	Grant Claims	10	Review of arrangements to pay grants to other organisations including Parishes.
14	14	Parking Enforcement - Penalty Charge Notice Recovery	10	Review of arrangements to recover Penalty Charge Notices.
15	15	Car Parking Permits	7	Review of arrangements to administer parking permits.
16	16	Discretionary Housing Payments	10	Review of arrangements to administer Discretionary Housing Payments.
17	17	Concessions	10	Review of arrangements to manage income in respect of the council's concessions including those in the Country Parks and Poulton Wood.
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<u>Control Environment Reviews</u>				
18	18	Commercial Food Safety Regulation	5	Review of arrangements to conduct food safety inspections and deal with non-compliance with regulations in the borough's food establishments.
19	19	Refuse Collection, Recycling, Street Cleansing and Grounds Maintenance	15	Review of arrangements to manage the council's refuse, recycling, street cleansing and grounds maintenance contracts.
20	20	Data Protection	12	Review of the council's arrangements to ensure the security of data including a review of Data Protection statements/declarations on council application forms.
21	21	Planning Applications	12	Review of arrangements to process planning applications.
22	22	IT Asset Management	10	Review of arrangements to manage IT Assets including maintenance of the IT Asset Register.
23	23	Mobile Telephones	10	Review of arrangements in place for the provision of mobile phones and reimbursement of costs relating to business use, including repayment of private usage. In addition to the control assurance work, the review will also provide consultancy services to consider opportunities to enable smarter working through provision of mobile technology.
24	24	Asset Management	10	Review of arrangements to manage the council's assets including maintenance of the Asset Register.
25	25	Youth & Play Development - Income Collection	7	Review of arrangements to collect and bank income in respect of the Youth & Play Development Schemes.
26	26	Personal & Premises Licensing	10	Review of arrangements in place to administer Personal and Premises Licenses.
27	27	Events Management	7	Review of Events Management arrangements based on the Tonbridge Taster Event. In addition to control assurance, Internal Audit will provide advice and support to the project group in advance of the event, and will conduct a Post Implementation Review following the project.
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28	28	Audit Follow Up Work	15	Allowance for conducting follow-up of high priority recommendations and reviews where an opinion of Minimal is given.
CONSULTANCY WORK				
29	29	<u>Corporate Consultancy Work</u>	90	Allowance for conducting VfM / Efficiencies work as directed by Management Team (day allocation includes Audit Management days)
<u>Other Known Project Work</u>				
30	30	Electoral Registration - Introduction of Individual Elector Registration	12	Allowance for the provision of support to the council's working group on the introduction of Individual Elector Registration.
31	31	Welfare Reform	5	Allowance for the provision of support to the council's working group on Welfare Reform.
32	32	Future Delivery of Leisure Facilities	10	Allowance for the provision of support for the council's working group to arrange the future delivery of Leisure facilities in the borough.
33	33	Town Centre Regeneration	15	Allowance for the provision of support to the council's working group on Town Centre Regeneration.
34	34	Kent Waste Partnership Refuse & Recycling Review	5	Allowance for the provision of support to the council's working group reviewing the Recycling & Waste Management options for provision after the current contract term.
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<u>Anti-Fraud Activity</u>				
36	35	Investigation Work	20	Allowance for conducting special investigation work.
37	36	Recruitment Vetting Procedures	12	Proactive review of the council's arrangements to ensure staff recruited are subject to appropriate verification checks to reduce the risk of employment fraud.
38	37	National Fraud Initiative 2012-13	5	Co-ordination of the council's response to the 2012-13 full NFI exercise.
38	38	National Fraud Initiative 2013-14	2	Preparation and submission of data for the 2013-14 Single Person Discount Fraud exercise.
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39	39	Consultancy Services	7	Allowance for the provision of consultancy services unknown at the time of planning.
40	40	Responsive Work	7	Allowance for the provision of responsive support to the council during the financial year.
41	41	Advice and Information	7	Allowance for the provision of control advice and information to the council during the year.
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