

APPENDIX I

No	Audit Title	Assurance to be Provided	Provisional Days	Indicative Audit Scope
1	Council Tax	Key Financial System	15	<p>Systems walkthrough and documentation of key controls and risks.</p> <p>Assurance to be provided over the adequacy of controls.</p> <p>To consider the impact of the Local Council Tax Reduction Scheme and Council Tax Support Scheme and associated risks.</p>
2	Business Rates	Key Financial System	15	<p>Systems walkthrough and documentation of key controls and risks.</p> <p>Assurance to be provided over the adequacy of controls.</p>
3	Housing Benefits	Key Financial System	15	<p>Systems walkthrough and documentation of key controls and risks.</p> <p>Assurance to be provided over the adequacy of controls.</p>
4	Cashless P&D Implementation	Operational and Financial Controls	20	See Mid Kent Shared Service Audit Plan
5	Contract Management: Waste Collection	Contract Management	15	<p>To establish compliance with contract terms and specifications.</p> <p>To review the contract monitoring arrangements - including performance.</p> <p>To determine the adequacy of controls over the verification and payment of contract invoices.</p>
6	Street Cleaning	Contract Management	15	<p>To establish compliance with contract terms and specifications.</p> <p>To review the contract monitoring arrangements - including performance.</p> <p>To determine the adequacy of controls over the verification and payment of contract invoices.</p>
7	Commissioning Framework - Implementation	Strategic Risk Assurance	15	<p>To review progress towards the implementation of the commissioning framework.</p> <p>To consider the impact of the framework on the procurement process, and delivery of outcomes.</p>
8	Corporate Governance	Corporate Governance	10	<p>To conduct a self-assessment (health-check) against the CIPFA/SOLACE good governance framework.</p> <p>Consideration to be given to the Local Code of Governance, and action from the Annual Governance Statement (AGS).</p> <p>*(Society of LA Chief Executives & Senior Managers)</p>

APPENDIX I

9	Freedom of Information	Compliance	15	<p>To establish compliance with statutory requirements, including 2013 updates to the publication scheme requirements.</p> <p>Scope to include the effectiveness and efficiency of procedures.</p>
10	Members Allowances & Expenses	Operational and Financial Controls	15	<p>To establish compliance with the defined Members allowance scheme.</p> <p>To establish the accuracy of payments made to members.</p> <p>To establish the controls over claiming, processing and authorising of Members expenses.</p> <p>Consideration to transparency requirements and the publication of information to the public.</p>
11	Business Rate Retention	Strategic Risk Assurance	10	<p>To review the controls in place to provide assurance that the Council is adequately managing the risks associated with the Business Rates Retention Scheme.</p>
12	General Ledger: Budgetary Control	Key Financial System	15	<p>To review the budget setting process.</p> <p>To determine the controls over budget monitoring and reporting, and integration into the Medium Term Financial Plan.</p>
13	Treasury Management	Key Financial System	10	<p>To establish compliance with the agreed Investment Strategy and Treasury Management Code.</p> <p>To review investment transactions in line with the agreed counter-parties and investment thresholds.</p> <p>To consider services provided through the Councils treasury management advisors (Arlingclose).</p>
14	Income, Cash Collection & Banking	Key Financial System	10	<p>Review to include the security over the collection and banking of income, and cash handling.</p> <p>To provide assurance over the controls for cheque, cash, telephone and internet payments, including systems controls and reconciliation of Paypoint.</p>
15	National Fraud Initiative (NFI)	Fraud Prevention & Detection	10	<p>Facilitation, support and co-ordination of the NFI exercises.</p> <p>Internal Audit will continue to be the single point of contact.</p>
16	Accounts Payable	Key Financial System	10	<p>Systems walkthrough and documentation of key controls and risks.</p> <p>Assurance to be provided over the adequacy of</p>

APPENDIX I

				controls.
17	Cash Receipting System - Project Assurance	Project Assurance	10	To provide advice on controls and risk management via the project assurance role. Control assurance over the reconciliation of the main feed into Agresso.
18	ICT Service Desk	Information Systems	20	See Mid Kent Shared Service Audit Plan
19	Asset Transfer Policy Review	Consultancy / Advice	10	To provide advice in relation to controls and risk management through policy review.
20	Safeguarding People	Strategic Risk Assurance	10	To provide assurance over the effective management of the strategic risk. Consideration to the implementation of the safeguarding policy, and it's effectiveness as a strategic risk control.
21	Housing Options	Strategic Risk Assurance	15	To establish compliance with the Housing Allocations Policy. To review the joint working arrangements with Kent Home Choice. Consideration to the joint working arrangements with Housing Benefits.
22	Homelessness: Temporary Accommodation	Operational and Financial Controls	15	Financial controls for the payment of temporary homeless accommodation. Review of budget monitoring and reporting arrangements. Consideration to the impact of new emergency homelessness accommodation purchased by the Council.
23	Asset Management: Investment Properties	Operational and Financial Controls	15	At the appropriate time, to provide assurance over controls and risk management.
24	Risk Management Framework: Strategic & Operational Risk	Risk Management	8	To facilitate the implementation of the risk management strategy. Review the effectiveness of strategic and operational risk management in line with the risk management strategy.