

Thanet District Council Annual Audit Plan 2011- 2012 & 3 Year Strategic Plan 2011-14 – ANNEX C

Plan Area	Year last audited	Previous Assurance level	2011-12 Planned Days	Quarter Prioritised for 2011-12	Reason for Inclusion in 2011-12: Risk/Opportunity; Link to Strategic Risk Register (SRR); Link to Corporate Plan (CP)	2012-13 Planned Days	2013-14 Planned Days
Financial Systems:							
Capital	2009-10	Reasonable	8	3	Risk – MAS critical to the production of the Financial Statements SRR – Accuracy of assumptions within MTFP (FCS0001)		8
Treasury Management	2009-10	Substantial	8	3	Risk – Potentially Limited scope for safe investments in the current economic climate. SRR – Accuracy of assumptions within MTFP (FCS0001)		8
Car Parking and PCNs	2010-11	Reasonable				10	
Bank Reconciliation	2010-11	Substantial				6	
Creditors and CIS	2010-11	Substantial				9	
External Funding Protocol	2010-11	Reasonable				10	
Main Accounting System	2009-10	Substantial	8	3	Risk – MAS critical to the production of the Financial Statements. SRR – Accuracy of assumptions within MTFP (FCS0001) CP: Theme 6 – Develop the Council's finance system.		10
Miscellaneous Income/Cash Collection and Internet payments	2009-10	Substantial				10	
Budgetary Control	2008-09	Substantial	10	3	Risk – MAS critical to the budgeting processes SRR – Accuracy of assumptions within MTFP (FCS0001). SRR – Failure to deliver balanced budget (FCS0003). SRR – Inconsistent application of		10

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					corporate standards, policies and procedures (LDS0001).		
Insurance	2008-09	Reasonable	8	2	Risk – Potential to be over or under insured against risks. SRR – Inconsistent application of corporate standards, policies and procedures (LDS0001).		
Residual Housing Systems:							
Homelessness	2010-11	Reasonable/ Limited	6	1	Risk – Rising costs in this area during uncertain economic climate CP: Theme 4 – Helping to reduce levels of homelessness	10	
Rent Deposit Scheme	2010-11	Limited					6
Right to Buy	2005-06	Substantial	7	1	Risk – Not audited within the last three years. SRR – Shared Services Programme (FCS0015).		7
HRA Business Plan	2010-11	Substantial					8
Governance Related:							
Data Protection; Freedom of Information; and Information Management.	2009-10	Limited Reasonable Substantial					10
Asset Management	2010-11	Reasonable					10

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Members' Code of Conduct and Standards Arrangement	2010-11	Reasonable					8
Officers' Code of Conduct and Whistle blowing Arrangements	2010-11	Substantial					8
Local Code of Corporate Governance	2009-10	Substantial				6	
Performance Management/Validation	2010-11	Reasonable				10	10
VfM Strategy	2008-09	Reasonable				10	
Anti-Money Laundering	2008-09	Substantial	5	1	<p>Risk – Potential for external fraud during uncertain economic climate.</p> <p>SRR – increased risk of fraud (FCS0015).</p> <p>SRR – Inconsistent application of corporate standards, policies and procedures (LDS0001).</p>		
Complaints Monitoring	2004-05	Reasonable	8	4	<p>Risk – Potential for increase in complaints due to service cutbacks.</p> <p>SRR – Inconsistent application of corporate standards, policies and procedures (LDS0001).</p> <p>CP: Theme 6 – develop a communications strategy.</p>		
RIPA	2006-07	Reasonable	8	1	<p>Risk – Potential non-compliance with legislation.</p> <p>SRR – Inconsistent application of corporate standards, policies and procedures (LDS0001).</p>		

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Partnerships	2008-09	Reasonable	10	3	Risk/Opportunity – Emerging ‘Big Society’ agenda. SRR – Partnerships (FCS0020). SRR – Inconsistent application of corporate standards, policies and procedures (LDS0001).		
Scheme of Officer Delegations	2008-09	Reasonable				8	
Climate Change	2008-09	N/A	8	2	Risk - The Council in not seen to be a leader on climate changes within the Community. SRR – Unable to change behaviours internally or locally (FCS0011). CP : Theme 6 – Implement the Climate Change Strategy	10	
Business Continuity	2008-09	Limited	6	3	Risk – Unproven ability to recover key systems in the event of failure. SRR – BCP not sufficiently drafted or robustly tested (FCS0010). CP : Theme 6 – Managing resources and governing the business.	10	
Corporate/Governance and Audit Committee	2010-11	N/A	32	1 to 4	Meetings with s.151 officer, production of Ctte reports and attendance at Committee meetings.	32	32
Risk Management	2009-10	Reasonable	10	4	CP : Theme 6 – Managing resources, finance, performance and governing the business. SRR – Inconsistent application of corporate standards, policies and procedures (LDS0001).	8	
Other:							

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Liaison with the External Auditors	2010-11	N/A	3	1 to 4	Opportunity – Co-ordinate internal and external audit work.	3	3
Previous Year Work in Progress b/fwd	2010-11	N/A	10	1	Completion of 2010-11 work in progress as at 31 st March 2011	10	10
Follow-up	2010-11	N/A	27	1 to 4	Opportunity – To confirm the implementation of recommendations & update assurance.	27	25
Contract Audits:							
CSO Compliance	2009-10	Reasonable				10	
Contract Monitoring	2010-11	Reasonable					10
Receipt and Opening of Tenders	2007-08	Reasonable	6	1	SRR – Importance of procurement an contract monitoring (FCS0002). SRR – Inconsistent application of corporate standards, policies and procedures (LDS0001). CP: Theme 6 – Achieve good value for money and governing the business.		6
Procurement Strategy and e-procurement	2010-11	2010-11 WIP					10
Service Level:							
Cemeteries and Crematoria	2010-11	2010-11 WIP					10
Child Protection	2009-10	Reasonable				10	
Cliftonville Renewal Area/Margate Central	2007-08	Limited	10	2	CP: Theme 4 - Change the nature of the Housing market in Cliftonville, increase home ownership and reduce HMOs.		

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Community Safety	2008-09	Substantial	10	1	Risk – Reducing grant provision from Central Government. CP: Theme 2 – Reducing Anti-Social Behaviour.		
Coast Protection	2010-11	2010-11 WIP					10
CCTV	2007-08	Substantial	8	1	CP: Theme 2 – New business plan for CCTV.		8
Dog Warden Service and Litter Enforcement	2008-09	Reasonable	8	4	CP: Theme 3 – campaign towards littering & dog fouling.		
Electoral Registration	Pre 2004-05	To be Assessed	10	2	Risk - District elections and Referendum in May 2011. Not audited within the last three years. CP: Theme 6 – Involving people.		
Environmental Health – Food Safety	2009-10	Reasonable				10	
Environmental Health – Public Health Burials	2010-11	Limited					8
Environmental Health – Pest Control	2009-10	Reasonable	8	1	Risk/Opportunity – Risk of infestation (particularly) in deprived areas. CP: Theme 3 – Improve public perception of the appearance of streets.		
Environmental Health – Health and Safety/Public Protection	Pre 2004-05	To be Assessed				10	
Emergency Planning	2009-10	Reasonable				10	
Equality and Diversity	2010-11	Limited					8

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Events Management	2010-11	Reasonable				10	
Grounds Maintenance	2009-10	Reasonable				10	
Heritage; and Disabled Facilities Grants	Pre 2004-05 2010-11	To be Assessed Substantial	8 Heritage	1	Risk – Not audited within the last three years. Potential for external fraud during uncertain economic climate.		8 DFGs
Inventories of Portable Assets	Pre 2004-05	To be Assessed	8	1	Risk – Loss of Council assets and Potential for external fraud during uncertain economic climate. SRR – increased risk of fraud (FCS0015). SRR – Inconsistent application of corporate standards, policies and procedures (LDS0001).		8
Land Charges	2008-09	Reasonable	8	4	Risk – Compliance with legislation and source of income		
Licensing	2007-08	Substantial	10	4	Risk – Compliance with legislation and source of income		
Museums	2006-07	Limited					
Let Properties and Concessions	2009-10	Reasonable				10	
Maritime – Visiting Yachts and Ancillary Services	2010-11	Reasonable					7

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Maritime – Permanent Berths and Car Parking	2010-11	Reasonable					7
Maritime – Port Operations	2005-06	Reasonable	10	2	Risk – Not audited within the last three years. CP: Theme 1 – Develop a business plan for Ramsgate Port.		
Maritime – Marina Pricing Structure	2010-11	Reasonable	10	2	Risk – The pricing structure does not adequately take account of expenditure commitments and income stream levels. CP: Theme 1 – Develop a business plan for Ramsgate Marina.		
Members' Allowances and Expenses	2010-11	Reasonable					8
Mortgages (consider delaying next audit beyond 2012-13 due to very low number of transactions and Substantial assurance level).	2009-10	Substantial				5	
Planning, Building Control; and s.106 agreements	2010-11	Reasonable Reasonable Substantial					20
Regeneration	Pre 2004-05	To be Assessed	10	3	Risk – Not audited within the last three years. CP: Theme 1 – Support Inward Investment		
Sports and Leisure	2009-10	Substantial /Limited				15	
VAT	2009-10	Audited by CCC				10	

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Visitor Information Arrangements	2006-07	Limited	8	4	Risk – Not audited within the last three years. CP: Theme 1 – Thriving coastal towns aspiration.		
Waste Management and Street Cleansing	2010-11	Substantial				15	10
Youth Development Strategy	2008-09	Reasonable				8	
Sub Total Authority Planned Days:			314			332	311
East Kent HR Partnership							
Recruitment	2007-08	Reasonable				5	
Absence Management, Annual Leave and Flexi Leave	2007-08	Reasonable	5	4	Risk – Rising sickness levels and potential for employee fraud during uncertain economic climate. SRR – Council reliance on staff working longer than contracted hours (FCS0013). SRR – increased risk of fraud (FCS0015). SRR – Shared Services Programme (FCS0015). SRR – Inconsistent application of corporate standards, policies and procedures (LDS0001). CP: Theme 6 – managing staff and assets to ensure we deliver VfM		
Payroll, SMP and SSP	2010-11	Reasonable	5	2	Risk – transfer of payment to KCC and potential for employee fraud during uncertain economic climate. SRR – increased risk of fraud	5	5

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					(FCS0015). SRR – Shared Services Programme (FCS0015). CP: Theme 6 – managing staff and assets to ensure we deliver VfM.		
Employee Health, Safety and Welfare	2009-10	Limited	8	2	Risk – Possible Corporate Manslaughter implications. SRR – absence of H&S risk assessments (ENV0001). CP: Theme 6 – managing staff and assets to ensure we deliver VfM.	8	
Employee Allowances and Expenses	2009-10	Reasonable	5	3	Risk – transfer of payment to KCC and potential for employee fraud during uncertain economic climate. SRR – increased risk of fraud (FCS0015). SRR – Shared Services Programme (FCS0015). SRR – Inconsistent application of corporate standards, policies and procedures (LDS0001). CP: Theme 6 – managing staff and assets to ensure we deliver VfM.		
Employee Benefits-in-Kind	2010-11	Limited					8
HR Systems Development	New Audit Area	Not Applicable	5	2	Risk/Opportunity - Establishment of controls within emerging systems. SRR – Shared Services Programme (FCS0015).		
Sub Total EKHRP Planned Days:			28			18	13
EK Services:							

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Housing Benefits – Payment	2009-10	Substantial				5	
Housing Benefits – Overpayments	2009-10	Substantial	5	4	Risk – Significant area of Council expenditure. SRR – increased risk of fraud (FCS0018). SRR – Shared Services Programme (FCS0015).		8
Housing Benefits – Fraud Investigations Unit	2009-10	Reasonable	5	3	Risk – Potential for increased external fraud during uncertain economic climate SRR – increased risk of fraud (FCS0018). SRR – Shared Services Programme (FCS0015).		
Housing Benefits – Admin & Assessment	2010-11	Substantial				10	
Housing Benefits – Quarterly Testing	2010-11	N/A	20	1 to 4	Risk/Opportunity - Quarterly benefit testing of claims to support the external auditors work and inform the training programme. SRR – Shared Services Programme (FCS0015).	20	20
Council Tax	2010-11	Substantial				10	
Business Rates	2010-11	Substantial	8	2	Risk – MAS/Income System critical to the production of the Financial Statements. SRR – Shared Services Programme (FCS0015).		8
Customer Services/Gateway	2008-09	Substantial	5	2	Risk/Opportunity – Essential Customer interface. SRR – Shared Services Programme (FCS0015). CP: Theme 6 – Review face to face		

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					service delivery across Thanet.		
Debtors and Rechargeable Works	2009-10	Reasonable	5	2	Risk – MAS critical to the production of the Financial Statements. SRR – Accuracy of assumptions within MTFP (FCS0001). SRR – Shared Services Programme (FCS0015).		5
ICT – Change Controls	2007-08	Reasonable					5
ICT – File Security	2007-08	Reasonable					5
ICT – Network Security	2009-10	Reasonable				5	
ICT – Procurement and Disposal	2007-08	Reasonable				5	
ICT – Internet and e-mail	2007-08	Reasonable	5	4	Risk – Key system which supports all Council service delivery. SRR – Shared Services Programme (FCS0015). CP : Theme 6 – managing assets to ensure we deliver VfM.		
ICT – Management and Finance	2007-08	Reasonable	5	2	Risk – Key system which supports all Council service delivery. SRR – Shared Services Programme (FCS0015). SRR – Data Protection Breach arising from loss of ICT equipment and/or data (LDS0002). CP : Theme 6 – managing assets to ensure we deliver VfM.		
ICT – Physical and Environment	2007-08	Reasonable	5	3	Risk – Key system which supports all Council service delivery. SRR – Shared Services Programme (FCS0015). CP : Theme 6 – managing assets to		

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					ensure we deliver VfM.		
ICT – Software Licensing	2007-08	Reasonable				5	
ICT – PC Controls and Application Controls	2007-08	Reasonable					5
Sub Total EK Services Planned Days:			63			60	56
East Kent Homes (ALMO):							
ALMO Governance	New Audit Area	To be Assessed	3	3	SRR – Shared Services Programme (FCS0015). CP: Theme 4 – Delivering a quality landlord service to tenants.		
Internal Controls and Finance Systems	New Audit Area	To be Assessed	3	2	SRR – Shared Services Programme (FCS0015). CP: Theme 4 – Delivering a quality landlord service to tenants.		
Interfaces with Finance and ICT Systems	New Audit Area	To be Assessed	2	2	SRR – Shared Services Programme (FCS0015). CP: Theme 4 – Delivering a quality landlord service to tenants.		2
Audit Ctte/EA Liaison/Follow-up	New Audit Area	To be Assessed	1	1 to 4	SRR – Shared Services Programme (FCS0015). CP: Theme 4 – Delivering a quality landlord service to tenants.	1	1
Rent Accounting	2010-11	Substantial	3	2	Risk – MAS/Income System critical to the production of the HRA Financial Statements. SRR – Shared Services Programme (FCS0015). CP: Theme 4 – Delivering a quality landlord service to tenants.		3
Rent Collection and Debt	2010-11	Substantial	5	2	Risk – MAS/Income System critical to		5

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Management (incl. Write-offs)					the production of the HRA Financial Statements. SRR – Shared Services Programme (FCS0015). CP: Theme 4 – Delivering a quality landlord service to tenants.		
Responsive Repairs	2010-11	Reasonable				5	
Planned and Cyclical Repairs	2010-11	Reasonable				5	
Leasehold Services	2010-11	Reasonable					8
Health and Safety (Fire, Gas etc)	2010-11	Reasonable				4	
Sheltered and Supported Housing (including Supporting People)	Pre 2004-05	To be Assessed				5	
Void Property management	2010-11	Reasonable					1
Tenancy and Estate Management	Pre 2004-05	To be Assessed	8	2	Risk – Housing supply may not meet local demand. SRR – Shared Services Programme (FCS0015). CP: Theme 4 – Delivering a quality landlord service to tenants.		
Sub Total East Kent Homes Planned Days:			25			20	20
Total Planned Days			430			430	400

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Notes:

1. The draft internal audit plan for 2011-11 has been prepared with regard to the risks and opportunities identified within the Council's Strategic Risk Register (SRR) as at January 2011. If the above plan is accepted as presented, the following risks which are identified with the Strategic Risk Register will not be covered by internal audit reviews in 2011-12 for the reasons stated below:

Strategic Risk	Year last audited	Previous Assurance level	Year next audit proposed	Reason not included within the 2011-12 internal audit plan:
Risk Ref : CM0001 (Residual Rating 3) – Treat. External Funding	2010-11	Reasonable	2012-13	This area has been audited within the last twelve months with a conclusion of 'Reasonable Assurance' and a follow-up audit is scheduled for Quarter 4 of 2010-11.
Risk Ref : FCS0004 (Residual Rating 4) – Treat. Performance Management	2010-11	2010-11 WIP in Quarter 4	2012-13	This area is being audited during Quarter 4 of 2010-11 and a follow-up audit will then take place in 2011-12.
Risk Ref : FCS0005 (Residual Rating 4) – Treat. Pension Liability	N/A	N/A	N/A	The KCC Superannuation fund is the subject of external review by actuaries. This is not considered to be an area in which an audit review could meaningfully add value.
Risk Ref : FCS0011 (Residual Rating 2) – Treat. Conflicting Priorities	2010-11	2010-11 WIP in Quarter 4	2012-13	This area is being covered as part of an audit of Performance Management during Quarter 4 of 2010-11 and a follow-up audit will then take place in 2011-12.
Risk Ref : FCS0017 (Residual Rating 3) – Treat. Viability/structure of the residual Council following the shared services programme.	N/A	N/A	N/A	This is not considered to be an area in which an audit review could meaningfully add value.
Risk Ref : FCS0019 (Residual Rating 2) – Treat. Limited internal specialist support (engineers, property and legal) at peak times.	N/A	N/A	N/A	This is not considered to be an area in which an audit review could meaningfully add value.
Risk Ref : REG0019 (Residual Rating 4) – Treat. Asset Management	2010-11	Reasonable	2013-14	This area has been audited within the last twelve months with a conclusion of 'Reasonable Assurance' and a follow-up audit is scheduled for Quarter 1 of 2011-12.

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Strategic Risk	Year last audited	Previous Assurance level	Year next audit proposed	Reason not included within the 2011-12 internal audit plan:
Risk Ref : REG0019 (Residual Rating 4) – Treat. Emergency Planning	2009-10	Reasonable	2012-13	This area was last audited in December 2009 with a conclusion of 'Reasonable Assurance' and a follow-up audit is currently taking place in January 2011.

Notes continued:

2. In accordance with the Cipfa Code of Practice for Internal Audit 2006, the audit plan should cover a fixed period of no more than 1 year. Members are only being asked to approve the 2011-12 plan at the present time and the 2012-13 plan (modified as necessary) will be presented for consideration in March 2012. The purpose of showing a draft 2012-13 and 2013-14 plans at this time is to provide Members with assurance that internal audit resources are sufficient to provide effective coverage across all areas of the Authority's operations within the three-year cycle specified within the Council's Audit Strategy.
3. If the above plan is accepted as presented, the following audits areas will not have been covered within a three-year cycle:

Plan Area	Year last audited	Previous Assurance level	Year next audit proposed	Planned days
Museums	2006-07	Limited	Yet to be determined	10
Recruitment (deleted from 2010-11 plan due to very low levels of recruitment)	2007-08	Reasonable	2012-13	5
Scheme of Officer Delegations	2008-09	Reasonable	2012-13	8
Youth Development Strategy	2008-09	Reasonable	2012-13	8
Sheltered and Supported Housing (including Supporting People)	Pre 2004-05	To be Assessed	2012-13	5
VfM Strategy	2008-09	Reasonable	2012-13	8

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Environmental Health – Health and Safety/Public Protection	Pre 2004-05	To be Assessed	2012-13	10
ICT – Change Controls (partially covered by series of ICT audits in 2011-12 and 2012-12)	2007-08	Reasonable	2013-14	7
ICT – File Security (partially covered by series of ICT audits in 2011-12 and 2012-12)	2007-08	Reasonable	2013-14	7
ICT – Procurement and Disposal (partially covered by series of ICT audits in 2011-12)	2007-08	Reasonable	2012-13	7
ICT – Software Licensing (partially covered by series of ICT audits in 2011-12)	2007-08	Reasonable	2012-13	7
ICT – PC Controls and Application Controls (partially covered by series of ICT audits in 2011-12 and 2012-12)	2007-08	Reasonable	2013-14	7