

Thanet District Council  
Internal Audit Plan 2012-13 and 3-Year Strategic Plans

| Plan Area   | Year last audited | Previous Assurance level             | 2012-13<br>Planned Days | Quarter<br>Prioritised<br>for<br>2012-13 | 2013-14<br>Planned<br>Days | 2014-15<br>Planned<br>Days |
|---|-------------------|--------------------------------------|-------------------------|--|----------------------------|----------------------------|
| <b>Financial Systems:</b>   |                   |                                      |                         |  |                            |                            |
| Capital   | 2009-10           | Reasonable                           | 5                       | 2  | 6                          |                            |
| Treasury Management   | 2009-10           | Substantial                          | 5                       | 2  | 6                          |                            |
| Car Parking & Enforcement   | 2010-11           | Reasonable                           | 12                      | 3  |                            | 10                         |
| Bank Reconciliation   | 2010-11           | Substantial                          | 5                       | 3  |                            | 5                          |
| Creditors and CIS   | 2010-11           | Substantial                          | 8                       | 3  |                            | 10                         |
| External Funding Protocol   | 2010-11           | Reasonable                           | 8                       | 3  |                            | 8                          |
| Main Accounting System  | 2011-12           | 2011-12 WIP                          |                         |  | 10                         |                            |
| Miscellaneous Income/Cash Collection and Internet payments  | 2009-10           | Substantial                          | 8                       | 3  |                            | 10                         |
| Budgetary Control   | 2011-12           | 2011-12 WIP                          |                         |  | 10                         |                            |
| VAT   | 2009-10           | Audited by CCC                       | 8                       | 3  |                            |                            |
| Inventories of Portable Assets  | 2011-12           | Reasonable                           |                         |  |                            | 8                          |
| Insurance   | 2011-12           | Reasonable                           |                         |  |                            | 8                          |
| <b>Residual Housing Systems:</b>  |                   |                                      |                         |  |                            |                            |
| Homelessness  | 2011-12           | Reasonable/ No                       |                         |  | 10                         |                            |
| Housing Allocations/Options /Choice Based Lettings  | 2010-11           | Substantial                          | 10                      | 4  |                            |                            |
| Right to Buy  | 2011-12           | Substantial                          |                         |  |                            | 8                          |
| HRA Business Plan   | 2010-11           | Substantial                          |                         |  | 10                         |                            |
| <b>Governance Related:</b>  |                   |                                      |                         |  |                            |                            |
| Data Protection;<br>Freedom of Information; and<br>Information Management.  | 2009-10           | Limited<br>Reasonable<br>Substantial | 10                      | 4  |                            |                            |
| Asset Management (including disposals)  | 2010-11           | Reasonable                           |                         |  | 10                         |                            |
| Members' Code of Conduct, Register of Interests, Gifts and Hospitality (incl The Bribery Act) and Standards Arrangement | 2010-11           | Reasonable                           |                         |  | 8                          |                            |
| Officers' Code of Conduct, Gifts and Hospitality (incl The Bribery Act) and Whistle Blowing Arrangements                | 2010-11           | Substantial                          |                         |  | 8                          |                            |
| Local Code of Corporate Governance  | 2009-10           | Substantial                          |                         |  |                            | 5                          |
| Performance Management/Validation   | 2010-11           | Reasonable                           |                         |  | 10                         | 10                         |
| Provision for either a VfM Strategy audit/VfM project works or a Project Management audit                               | 2008-09           | Reasonable                           | 10                      | 4  | 10                         |                            |
| Anti-Money Laundering   | 2011-12           | Substantial                          |                         |  |                            | 5                          |
| Complaints Monitoring   | 2011-12           | Substantial                          |                         |  |                            | 10                         |
| RIPA  | 2011-12           | Substantial                          |                         |  |                            | 8                          |
| Partnerships and Shared Services Monitoring   | 2008-09           | Reasonable                           | 10                      | 2  |                            | 10                         |
| Scheme of Officer Delegations   | 2008-09           | Reasonable                           | 7                       | 1  |                            |                            |
| Climate Change  | 2011-12           | Substantial                          |                         |  |                            | 10                         |
| Corporate/Governance and Audit Committee  | 2011-12           | N/A                                  | 32                      | 1 to 4                                   | 32                         | 32                         |
| Risk Management   | 2009-10           | Reasonable                           | 10                      | 1  |                            |                            |
| <b>Other:</b>   |                   |                                      |                         |  |                            |                            |
| Liaison with the External Auditors  | 2011-12           | N/A                                  | 3                       | 1 to 4                                   | 3                          | 3                          |
| Previous Year Work in Progress b/fwd  | 2011-12           | N/A                                  | 0                       | 1  | 10                         | 10                         |
| Follow-up   | 2011-12           | N/A                                  | 20                      | 1 to 4                                   | 20                         | 20                         |
| <b>Contract Audits:</b>   |                   |                                      |                         |  |                            |                            |
| CSO Compliance  | 2009-10           | Reasonable                           | 12                      | 2  | 10                         |                            |
| Service Contract Monitoring   | 2010-11           | Reasonable                           |                         |  | 10                         |                            |
| Receipt and Opening of Tenders  | 2011-12           | Substantial                          |                         |  | 6                          |                            |
| Procurement Strategy and e-procurement  | 2011-12           | Substantial                          |                         |  | 10                         |                            |
| <b>Service Level:</b>   |                   |                                      |                         |  |                            |                            |
| Cemeteries and Crematoria   | 2010-11           | Reasonable                           |                         |  | 10                         |                            |
| Child Protection/CRB Checks   | 2009-10           | Reasonable                           | 9                       | 4  |                            |                            |
| Private Sector Housing – HMO Licensing and Selective Licensing  | 2011-12           | Reasonable                           |                         |  | 10                         |                            |
| Community Safety  | 2011-12           | Substantial                          |                         |  |                            | 10                         |
| Coast Protection  | 2010-11           | Reasonable                           |                         |  | 10                         |                            |

Thanet District Council  
Internal Audit Plan 2012-13 and 3-Year Strategic Plans

| Plan Area   | Year last audited | Previous Assurance level                 | 2012-13<br>Planned Days | Quarter<br>Prioritised<br>for<br>2012-13 | 2013-14<br>Planned<br>Days | 2014-15<br>Planned<br>Days |
|---|-------------------|--|-------------------------|--|----------------------------|----------------------------|
| CCTV  | 2011-12           | Reasonable                               |                         |  | 10                         |                            |
| Dog Warden Service and Litter Enforcement   | 2008-09           | Reasonable                               | 8                       | 1  |                            |                            |
| Electoral Registration  | 2011-12           | Reasonable                               |                         |  |                            | 10                         |
| Environmental Health – Food Safety  | 2009-10           | Reasonable                               | 10                      | 4  |                            |                            |
| Environmental Health – Public Health Burials  | 2010-11           | Reasonable                               |                         |  | 10                         |                            |
| Environmental Health – Pest Control   | 2011-12           | Reasonable                               |                         |  |                            | 10                         |
| Environmental Health – Health and Safety/Public Protection  | Pre 2004-05       | To be Assessed                           | 8                       | 2  |                            |                            |
| Business Continuity and Emergency Planning  | 2009-10           | Reasonable                               | 8                       | 2  |                            |                            |
| Equality and Diversity  | 2010-11           | Limited                                  |                         |  | 10                         |                            |
| Events Management   | 2010-11           | Reasonable                               |                         |  |                            | 10                         |
| Grounds Maintenance   | 2009-10           | Reasonable                               | 10                      | 2  |                            |                            |
| Dalby Square Heritage; and  | 2011-12           | Reasonable<br>(Ramsgate<br>Townscape)    | 3                       | 1  |                            | 10                         |
| Disabled Facilities Grants  | 2010-11           | Substantial                              |                         |  | 10<br>DFGs                 | Heritage                   |
| Land Charges  | 2011-12           | Reasonable                               |                         |  |                            | 8                          |
| Licensing   | 2011-12           | Substantial                              |                         |  |                            | 10                         |
| Museums   | 2006-07           | Limited                                  | 10                      | 2  |                            |                            |
| Let Properties and Concessions (incl allotments, Industrial estates, Media Centre, Innovation centre etc)           | 2009-10           | Reasonable                               | 10                      | 3  |                            |                            |
| Maritime – Port Operations  | 2011-12           | Reasonable                               |                         |  |                            | 10                         |
| Maritime – Marina   | 2011-12           | Reasonable                               |                         |  | 10                         |                            |
| Members' Allowances and Expenses  | 2010-11           | Reasonable                               |                         |  | 10                         |                            |
| Mortgages (delay next audit beyond 2012-13 due to very low number of transactions and Substantial assurance level). | 2009-10           | Substantial                              |                         |  |                            |                            |
| Planning,<br>Building Control; and<br>s.106 agreements  | 2010-11           | Reasonable<br>Substantial<br>Substantial |                         |  | 10                         |                            |
| Regeneration  | Pre 2004-05       | To be Assessed                           |                         |  | 10                         |                            |
| TLF - Sports and Leisure  | 2009-10           | Substantial /Limited                     | 12                      | 2  |                            | 12                         |
| Visitor Information Arrangements  | 2006-07           | Limited                                  | 10                      | 1  |                            |                            |
| Waste Management and Street Cleansing   | 2010-11           | Substantial                              | 10                      | 4  |                            | 10                         |
| Youth Development Strategy  | 2008-09           | Reasonable                               | 8                       | 8  |                            |                            |
| <b>Sub Total Authority Planned Days:</b>  |                   |  | <b>299</b>              |  | <b>309</b>                 | <b>290</b>                 |
| <b>East Kent HR Partnership</b>   |                   |  |                         |  |                            |                            |
| Recruitment   | 2007-08           | Reasonable                               | 5                       | 4  |                            |                            |
| Absence Management, Annual Leave and Flexi Leave  | 2011-12           | 2011-12 WIP                              |                         |  |                            | 5                          |
| Payroll, SMP and SSP  | 2011-12           | Limited<br>Limited<br>Reasonable         | 5                       | 2  | 5                          | 5                          |
| Employee Health, Safety and Welfare   | 2011-12           | Reasonable                               |                         |  |                            |                            |
| Employee Allowances and Expenses  | 2011-12           | 2011-12 WIP                              |                         |  |                            | 5                          |
| Equal Pay Audit   | N/A               | N/A                                      | 8                       | 3  |                            |                            |
| Employee Benefits-in-Kind   | 2010-11           | Reasonable                               |                         |  | 8                          |                            |
| HR Systems Development  | Contingency       | Not Applicable                           | 3                       | 1  |                            | 5                          |
| <b>Sub Total EKHRP Planned Days:</b>  |                   |  | <b>21</b>               |  | <b>13</b>                  | <b>20</b>                  |
| <b>EK Services:</b>   |                   |  |                         |  |                            |                            |
| Housing Benefits – Payment  | 2009-10           | Substantial                              | 5                       | 2  |                            | 5                          |
| Housing Benefits – Overpayments   | 2011-12           | 2011-12 WIP                              |                         |  | 8                          |                            |
| Housing Benefits – Fraud Investigations Unit  | 2011-12           | Reasonable                               |                         |  |                            | 5                          |
| Housing Benefits – Admin & Assessment   | 2010-11           | Substantial                              | 10                      | 1  |                            | 10                         |
| Housing Benefits – Quarterly Testing  | 2011-12           | N/A                                      | 20                      | 1 to 4                                   | 20                         | 20                         |
| Council Tax   | 2010-11           | Substantial                              | 10                      | 1  |                            | 10                         |
| Business Rates  | 2011-12           | 2011-12 WIP                              |                         |  | 10                         |                            |
| Customer Services/Gateway   | 2011-12           | 2011-12 WIP                              |                         |  |                            | 5                          |

Thanet District Council  
Internal Audit Plan 2012-13 and 3-Year Strategic Plans

| Plan Area   | Year last audited | Previous Assurance level | 2012-13<br>Planned Days | Quarter<br>Prioritised<br>for<br>2012-13 | 2013-14<br>Planned<br>Days | 2014-15<br>Planned<br>Days |
|---|-------------------|--------------------------|-------------------------|--|----------------------------|----------------------------|
| Debtors and Rechargeable Works                                | 2011-12           | 2011-12 WIP              |                         |  | 5                          |                            |
| ICT – Change Controls   | 2007-08           | Reasonable               |                         |  | 5                          |                            |
| ICT – File Security   | 2007-08           | Reasonable               |                         |  | 5                          |                            |
| ICT – Network Security  | 2009-10           | Reasonable               | 5                       | 1  |                            |                            |
| ICT – Procurement and Disposal                                | 2007-08           | Reasonable               | 5                       | 3  |                            |                            |
| ICT – Internet and e-mail                                     | 2011-12           | Reasonable               |                         |  |                            | 5                          |
| ICT – Management and Finance                                  | 2011-12           | 2011-12 WIP              |                         |  |                            | 5                          |
| ICT – Physical and Environment                                | 2011-12           | 2011-12 WIP              |                         |  |                            | 5                          |
| ICT – Software Licensing                                      | 2007-08           | Reasonable               | 5                       | 4  |                            |                            |
| ICT – PC Controls and Application Controls                    | 2007-08           | Reasonable               |                         |  | 5                          |                            |
| <b>Sub Total EK Services Planned Days:</b>                    |                   |                          | <b>60</b>               |  | <b>58</b>                  | <b>70</b>                  |
| <b>East Kent Housing (ALMO):</b>                              |                   |                          |                         |  |                            |                            |
| ALMO Governance   | 2011-12           | Reasonable               |                         |  |                            | 3                          |
| Internal Controls and Finance Systems                         | 2011-12           | 2011-12 WIP              |                         |  |                            | 3                          |
| Interfaces with Finance and ICT Systems                       | 2011-12           | 2011-12 WIP              |                         |  | 2                          | 2                          |
| Audit Ctte/EA Liaison/Follow-up                               | 2011-12           | N/A                      | 1                       | 1 to 4                                   | 1                          | 1                          |
| Rent Accounting   | 2011-12           | 2011-12 WIP              |                         |  | 3                          | 3                          |
| Rent Collection and Debt Management (incl. Write-offs)        | 2011-12           | 2011-12 WIP              |                         |  | 5                          | 4                          |
| Responsive Repairs  | 2010-11           | Reasonable               | 4                       | 4  |                            |                            |
| Planned and Cyclical Repairs                                  | 2010-11           | Reasonable               | 3.5                     | 4  |                            |                            |
| Leasehold Services  | 2010-11           | Limited                  |                         |  | 8                          |                            |
| Health and Safety (Fire, Gas etc)                             | 2011-12           | 2011-12 WIP              |                         |  |                            | 4                          |
| Sheltered and Supported Housing (including Supporting People) | Pre 2004-05       | To be Assessed           | 4                       | 3  |                            |                            |
| Void Property management                                      | 2010-11           | Reasonable               |                         |  | 1                          |                            |
| Tenancy and Estate Management                                 | Pre 2004-05       | To be Assessed           | 7.5                     | 1  |                            |                            |
| <b>Sub Total East Kent Housing Planned Days:</b>              |                   |                          | <b>20</b>               |  | <b>20</b>                  | <b>20</b>                  |
| <b>Total Planned Days</b>                                     |                   |                          | <b>400</b>              |  | <b>400</b>                 | <b>400</b>                 |