

2016/17 Operational Audit Plan

The plan below has been updated to reflect the 3 verbal updates given to members during the Audit, Governance and Standards Committee meeting on the 21/03/16. I have highlighted these in red.

Project titles and descriptions	Plan Days	2016/17 Updates
Core Finance Reviews		
Payroll - Substantive testing on high risk areas, including procedures for starters and leavers	5 ²	Retained per original plan
Housing Benefits - To review any changes to process and test key controls, considering particularly online services.	12 ²	Retained per original plan but shift focus slightly to include self and online services
Accounts Payable - To verify any changes to the system since 2015/16 and substantive testing of invoice payment	10	Retained per original plan
General Ledger: Journals & Feeder Systems - Document system and test key controls	15	Retained per original plan
Treasury Management - To review compliance with treasury management strategy, in particular capital borrowing.	15	Retained per original plan
Corporate Governance Reviews		
Freedom of Information - To review processes and controls for ensuring compliance with statutory obligations.	15	Retained per original plan
ICT Controls and Access - To review ICT access controls on key systems, including remote access. Also considering action in response to external ICT reviews.	8 ²	Retained per original plan
Corporate Governance - To build on initial review in 2015/16 and consider the Council's arrangements for meeting the revised Corporate Governance Code applicable from 1 April 2016.	10	Retained per original plan
Corporate Projects Review - To consider management of corporate projects	10	Moved to 16/17 plan following deferral from 15/16.
Performance Management - To review implementation of refreshed service planning and performance management processes.	10	Retained per original plan
Operational Reviews		
Park & Ride - To review contract management, including data validation of information provided by contractor.	15	Moved to 16/17 following deferral from 15/16 to assess impact of P&R site closure on scope.
Public Conveniences - To review basis of charging for maintenance and continuing service provision.	15	Addition to 16/17 plan following discussion with officers.

Project titles and descriptions	Plan Days	2016/17 Updates
ICT Procurement - To review effectiveness of ICT procurement both centrally through the Project Framework and within services.	7 ²	Retained from original plan
Crematorium - To assess regulatory compliance and development plan	15	Retained from original plan
Facilities Management - To review facilities service against its service plan.	15	Retained from original plan
HR Policy Compliance - To review effectiveness of measures to monitor and enforce compliance with HR policies.	10 ² 8	Retained from original plan
Discretionary Housing Payments - To review compliance with policy on awarding discretionary housing payments, including exercise of judgement and payment controls.	15 10	Addition to 16/17 plan following deferral from 15/16 to align with work elsewhere in the Partnership
Tourism - To review progress on achieving aims set out in the Destination Management Plan	15	Re-scoped from original plan to narrow focus (was 'museum & tourism').
Parks & Open Spaces - To review parking strategy plus controls on Mote Park car park ticketing and season ticket controls.	15	Retained from original plan but scope broadened to include Mote Park parking charges
Hazlitt - To review adequacy of the Contract monitoring arrangements	15	Retained from original plan
Community Safety Unit - To consider CSU workload management and response times	15	Addition to 16/17 plan following discussion with officers.
Residents' Parking - To review administration of permits and controls for handling income, including new online facility	8 ²	Retained from original plan but scope broadened to include online applications
Public Health - To review progress against range of delivery plans plus use and accounting of grant funding	15	Addition to 16/17 plan following discussion with officers.
Building Control Operations - To review service delivery of fee earning and non-fee earning services and controls on income handling. Also consider complaints management and KPIs.	15	Retained from original plan
Elections - To focus on IER and project management of elections process	15	Retained from original plan
Land Charges - To review service performance and income handling controls.	6 ²	Retained from original plan

Project titles and descriptions	Plan Days	2016/17 Updates
Non-Project Work		
Audit Committee Support <ul style="list-style-type: none"> - Attendance at, preparation and advice to Audit Committee and Members, including training and briefings 	13	Retained from original plan, increase from 10 days to include briefings programme.
Recommendation Follow-Up <ul style="list-style-type: none"> - Consider implementation of audit recommendations as part of quarterly exercise. 	40	Reduced from 60 days originally, following working through of backlog
Counter Fraud Support <ul style="list-style-type: none"> - To monitor and refresh corporate policies and administer and investigate matches identified by National Fraud Initiative (NFI) and Kent Intelligence Network (KIN) 	40	Increased from 20 days to reflect need for policy refresh and creation of KIN
Risk Management Support <ul style="list-style-type: none"> - To assist the Council in identifying and managing strategic and operational risks. 	40	Increased from 20 days to reflect anticipated expansion of audit role
Project Board Support <ul style="list-style-type: none"> - To contribute directly to project boards. 	3	Reduced from 8 days following reduction in number of projects.
Contingency <ul style="list-style-type: none"> - To provide space for responses to risks arising in year, including requests for ad hoc advice or support 	50	Retained from original plan, aimed at 10% contingency
Projects removed from 2016/17 Plans		
Online Management	0	Objectives included in scope of 15/16 Customer Services review.
ICT Networks	0	Brought forward to 2015/16 following discussion with officers
CCTV	0	Deferred to 17/18 pending review of contract.
Building Control Fees	0	Swapped with operational review following discussion with officers, so deferred until 2017/18.
Total Audit Days	500	

² Shared service review jointly funded from audit plans of participating authorities.