

Sevenoaks District Council Internal Audit Service - Proposed Audits for 2015/16

Areas to be Audited	Date Last Audited	Department	Overview of Audit Scope
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Brought Forward Audits From 2014/15

1. Review of New Cash Till Arrangements	N/A	Contact Centre/Finance	This review will examine the new cash till arrangements in order to provide an assurance that it is operating effectively in delivering service objectives. The scope will cover the procurement process and specifications, including the agreement, in order to determine whether there are any lessons to be learnt going forward and the performance of the service in delivering key service objectives, including arrangements to obtain customer feedback and its impact, as well as value for money considerations. (15 days)
2. Review of Payroll	2013/14	HR/Payroll	This review will cover the new payroll contracting arrangements and its operation, in order to provide an assurance regarding compliance with Council procedures and fitness for purpose in delivering service objectives. [In addition to the original scope, this review will also cover post implementation checks and impact assessments, to assess the effectiveness of the new system] (15 days)
3. Arrangements for Implementing Community Infrastructure Levy (CIL)	2013/14	Planning	This review will examine the new arrangements for CIL which came into effect from 4 August 2014; in order to provide an assurance regarding fitness for purpose and effectiveness in delivering Council objectives and compliance with relevant statutory requirements. In particular the scope will cover allocation and monitoring arrangements in order to determine probity and transparency of the arrangements (15 days)

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Key Financial Systems

4. Review of Key Financial Systems	2014/15	Finance	This review will cover the Council's key financial systems. The scope of the review will be dependent on the assessment of risks at the time of the audit. By their very nature, key financial systems carry a high degree of inherent risks; however these are mitigated by sound internal control arrangements, which could vary, due to staff changes, or illness/absence. Consequently, in view of their inherent risks, all main financial systems have previously been reviewed annually, irrespective of the level of assurance gained from the previous internal or external audit. Going forward, greater focus will be placed on the existing or perceived level of risks at the time of drawing up the audit brief, in order to inform the precise scope of the review. The scope will cover all aspects of key financial systems assessed as requiring further assurance during the financial year, including the Agresso upgrade and interface with TASK. (20 days)
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Other Financial Systems

5. Council Tax /NDR	2014/15	Finance/Partnership	This review will examine the new system for Business Rates Retention and the financial modelling associated with it, in order to ascertain fitness for purpose in maximising available income opportunities. It will also examine the system to facilitate the prompt identification, assessment and accurate billing of new dwellings and businesses; and that business rate relief are applied in accordance with Guidelines/Council Policies. (15 days)
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6. Council Tax Support and Housing Benefits	2014/15	Finance/Partnership	This review will look at the Council Tax Support Scheme in order to provide an assurance regarding the effectiveness of the system in place to ensure that discounts are correctly applied in accordance with the scheme and to ascertain fitness for purpose in delivering service objectives. The review will also examine the arrangements in place to implement the Fraud and Error Reduction Incentive Scheme (FERIS) in order to provide an assurance regarding maximising the opportunities available to the shared services Councils. (15 days)
<u>Control Environment Reviews</u>			
7. Review of Procurement and Contracting	2014/15	Finance/Corporate	This review will examine proposed procurement and recent procurement activities, in order to ascertain compliance with procedures and VFM regarding proposals, or provide an assurance regarding recent procurement activities. To facilitate the review, a comprehensive list of all planned procurement across the Council for 2015/16 and recent procurement undertaken in 2014/15, will be obtained as the basis of sample selection, in order to review the process or arrangements implemented, to facilitate the assurance process. Where appropriate, compliance with EU requirements, Council Policy and VFM considerations will be assessed for assurance purposes. (15 days)
<u>Operational Audits</u>			
8. Review of Agency Staff and Contracting,	2014/15	Corporate wide	In view of the Council's commitment to providing good value for money, it is proposed to undertake a follow-up review

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Including the use of Consultants			towards the end of the in municipal year in 2016, to ascertain the effectiveness of implementation of recommendations from the review undertaken in 2014/15. (5 days)
9. Review of Environmental Health Services	2012/13	Environmental Health/Partnership	The Councils within the shared services are currently carrying out, or plan to carry out a number of developments which are likely to increase economic activities within their respective boundaries. The impact of this is also likely to give rise to further demands on the capacity of the Environmental Health Service. This review will therefore look at the level of growth in activity within the partnership areas and how this will impact on the capacity and resources of the Environmental Services team; including how the team is gearing to accommodate expected growth in demand for its services. The review will also seek to ascertain the proportion of available resources that will be required to meet expected growth in the requirements, or needs of each partner within the partnership. (15 days)
10. Review of Dunbrik	2014/15	Depot	<p>This review will cover aspects of the activities in Dunbrik not covered in recent audits. In particular, the following areas:</p> <ul style="list-style-type: none"> • TASK – reduced scope review of TASK to ascertain authenticity, accuracy, transparency and authorisation of transactions, including specifications for inclusion in a new Council wise finance application. • Proposals for developing the vehicle workshop and its income potential, <p>Other areas of possible income generation, or</p>

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			<p>improvements in income profiles (including trade recycling; feasibility of increased frequency from once a week, to twice a week; other areas for extending chargeable services to the community in order to maximise income whilst providing valued commercial services to the community/businesses.</p> <p>Full details of the relevant aspects will be discussed and agreed with management prior to commencing the review. (25 days)</p>
11. Review of Organisational Effectiveness and Human Resources Strategy	2008/09	Council wide	<p>The Council has been innovative in a number of areas in empowering its managers and increasing overall knowledge base of its workforce, this has had an overall positive impact on the quality of staff motivation and service delivery. This review will take seek to take this innovative approach further, by looking at key aspects of organisational effectiveness in order to identify areas for further improvements. The scope of the review will cover the following key areas; arrangements for Knowledge Management, Capacity & Resilience, Organisational Culture and Succession Planning. The review will be carried out in the first quarter, in order to enable the findings to be implemented timely, in meeting the priorities and vision of the new Council, following the election. (20 days)</p>
12. Review of Projects in Conjunction with the Council's Vision to Generate Additional Income Arrangements,	N/A	Council Wide	<p>The Council is embarking on a number of new projects, in fulfilling its vision of generating independent income and regeneration within the local community. The review will examine the arrangements in place for these projects in order to ascertain compliance with procedures, vision, policy and</p>

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including the Council's Property Investment Strategy.			value for money; including probity and relevant controls relating to recent property investments; and forward proposals. (25 days)
13. Review of Peer Service Review Process	N/A	Council Wide/VFM	This review will examine the arrangements for peer reviews and its effectiveness in providing assurance regarding service delivery and improvements across the Council. Also to determine how any lessons learnt can be incorporated into streamlining the process; and how it could be made more effective in delivering on the Council's vision and priorities (as well as identifiable improvements in service quality and efficiency). It would also assess the feasibility of whether the existing process could be "packaged" into a marketable format/product for other Councils. (10 days)
14. Review of Members' Allowance	2000/01	Governance/ Committee	This review will examine existing Council procedures for Members' allowance in order to provide an assurance regarding its fitness for purpose, in demonstrating sound probity and transparency of the process, in addition to regulatory compliance. (5 days)
15. Arrangements for Corporate Fraud Post DWP Proposals	N/A	Finance	This review will examine the degree of residual fraud investigation requirements that will remain within the Council, following the implementation of the DWP proposals, when the existing investigations team is due to transfer over to the DWP. It will also look at what resources would be required to fulfil the Council's Anti-Fraud and Corruption strategy, post DWP and the options available to the Council to take this forward. Where necessary, appropriate proposals will be made to

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			ensure that the Council's Anti-Fraud arrangements remains fit for purpose post DWP. (10 days)
16. Review of IT Systems	2013/14	IT/Corporate	This review would focus on how audit could add value alongside other external checks and reviews which are already carried out on a regular mandatory basis (e.g. External Audit, Government Connects etc.) by looking at how the assurance and regulatory process could be streamlined and to reduce the audit burden on management/Council. Particular focus will be placed on available details already submitted regarding these external assessments and to provide assurance in relation to the quality of these data sets. To facilitate the process, a matrix of the areas covered by these external assessments would be compiled, in order to identify any gaps which can be filled as part of the internal audit process, thus preventing, or reducing duplication of the assurance process going forward. (15 days)
17. Review of Community Grants	N/A	Communities & Business	This review will examine the arrangements in place for the administration of Community Grants, in order to provide an assurance regarding fitness for purpose in delivering service objectives and the Council's responsibilities in providing a fair and objective basis for grant allocation and monitoring. It will also look at how the Council could support the voluntary sector or community partners (including Sencio and KCC) in identifying and delivering on community needs and requirements. The scope will also include the grant appraisal process, SLA and VFM considerations. (15 days)

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18. Review of Economic Development	N/A	Communities & Business	This review will examine the arrangements in place to progress the Council's Economic Development Strategy. The review will determine the fitness for purpose of the strategy in delivering its objectives and how it contributes towards the Council's vision and priorities. Including how identified and identifiable "Opportunities" and "Threats" are being addressed to facilitate effective service delivery. It will also assess whether initial expectations have been achieved, or being achieved and any areas for improvements which may be necessary. (20 days)
19. Review of Section 106 and Affordable Housing	2013/14	Housing/Planning	This review will examine the arrangements in place for the administration of the residual element of Section 106 and Affordable Housing requirements, in order to provide an assurance regarding fitness for purpose in delivering service objectives and the Council's statutory responsibilities. Specific details of the scope will include the consistency of applying the right procedures and approach to ensure that best value is obtained via the Planning process and also the funding allocation process by Housing (10 days).
20. Review of Planning - Pre Applications	2013/14	Planning	This review will examine the arrangements in place for the administration of Pre Applications in order to provide an assurance regarding fitness for purpose in delivering service objectives and Council's responsibilities. Specific details of the scope will include capacity and resources, as there would have been some key changes at managerial levels. Further details would be discussed and agreed with senior management at the time of the review. (10 days)

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21. Review of Corporate and Service IT Applications	2013/14	Council Wide	This review will seek to identify all the key applications across the organisation, their functionality and performance, in order to assess their effectiveness in meeting service objectives and how they deliver on organisational vision and priorities. In particular, it will seek to assess the use of technology in meeting organisational needs and requirements in delivering the Council's vision and priorities. In addition to the above, the scope will also include an assessment of security, resilience, interface potential and compliance with DPA requirements. (20 days)
22. Review of Car Parks	2013/14	Parking and Enforcements Services	Due to retirement of the long standing manager and other experienced staff, the Parking Service is undergoing some major changes in staffing at a time of operational changes in relation to service expansion and charges. As central government funding reduces, income from car parking has become increasingly significant and relevant to overall Council finances and budgets. Consequently, there is a need to ensure continued fitness for purpose of the service, in the light of staffing changes. The proposed scope of the review would cover the hand over and transition process, in order to provide an assurance that the service remains effective, following staff changes and that identified, or identifiable risks in delivering service objectives, are being effectively managed following the changes (15 days)
23. Post-Election Review of The Electoral Service	2001/02		The Council's Electoral Service has undergone significant changes over the last few months, including a new manager and other staffing changes, in addition to major changes in the voter registration system, which were brought in by the Cabinet

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			<p>Office in 2014. A review of the service was included in the Annual Audit Plan 2014/15, which gave rise to a number of recommendations which were agreed with management to strengthen the system going forward. This follow-up review is proposed to look at lessons learned following the 2015 elections, in order to ensure that any necessary improvements are implemented in time, prior to the next set of major elections, which are due to commence in 2016 onwards. (5 days)</p>