

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings (where finalised)
Youth & Play Development	2	Final Report Issued	Substantial for Summer Play Schemes & Activate, Limited for Y2 Crew	<p>The audit found that there were secure and adequate processes in place for all income streams for the Activate and Playscheme for Summer 2011 though some minor administrative improvements were identified. Audit sample testing of payments and petty cash transactions relating to the Y2 Crew identified a number of variances and gaps in the control process; though these were not financially substantial a series of recommendations were made and the client management will be reviewing the controls and operation of this scheme.</p> <p>The audit found good processes in place to ensure that all of the Youth & Play schemes are strictly controlled in line with Ofsted guidance, arrangements in place to ensure health and safety requirements are met and sufficient public and employers' liability insurance was in place. The audit also found that arrangements were in place to monitor value for money provided by the schemes and operations had been amended to improve value for money.</p>
Media & Communications	2	Final Report Issued	High	<p>The audit found that the council has a strategic approach to managing external communications with clear and up to date guidelines and quality control arrangements to ensure all content complies with this guidance. There were strong arrangements in place to manage both proactive and reactive external communications with workloads prioritised through the Newsflash IT system. In addition arrangements were found to be in place to manage and monitor the contracts for the printing and delivery of the council's Here & Now publication.</p>
Private Sector Housing - Grants & Payments	2	Final Report Issued	Substantial	<p>The review focussed on the provision of Disabled Facilities Grants and found that the provides guidance to customers and procedure notes for staff in line with the Housing Grants, Construction & Regeneration Act 1996. Audit testing found that there were effective arrangements in place to verify, process and pay Disabled Facilities Grants though an opportunity to enhance these arrangements by scanning documents to enable electronic storage was identified.</p>

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Credit Cards	2	Final Report Issued	Substantial	This review followed up on action taken in respect of recommendations agreed in the previous audit of Corporate Credit Cards carried out in 2010-11 and found all recommendations had been implemented. An analytical review of purchases made using Corporate Credit Cards was also undertaken to ensure they should not have been made through the normal purchasing process; this found the current authorisation arrangements mean it is not clear from the records that normal purchasing routes had been considered and enhancements to the forms used have been agreed to ensure the most cost effective methods of payment are used.
Utilities	2	Final Report Issued	Substantial	The audit found that the council has arrangements in place to secure best value in the procurement of gas and electricity for the major council sites through the Kent County Council base buying consortium, LASER and opportunities are being progressed to procure gas and electricity for smaller council sites through this contract. Arrangements were found to be place for bills received to be checked to meter readings though opportunities were identified to improve the regularity of meter readings at some remote sites. Audit testing confirmed that arrangements in place to ensure that utility expenditure is appropriately certified and correctly recorded in the council's accounts.
Council Tax Collection & Administration and Recovery	3	Final Report Issued	Substantial	The audit found that key controls were in place and audit testing confirmed that controls were operating effectively to ensure that all residents were identified and billed the correct liability, that discounts and exemptions were evidenced and applied appropriately and that income received is recorded accurately to the correct council tax accounts, the general ledger and the council's bank account. The review also found that key controls were in place to ensure accounts falling into arrears are identified and appropriate recovery action taken to ensure council tax debt is collected.
Debtors	4	Final Report Issued	Substantial	The audit found that key controls were in place and audit testing confirmed that controls were operating effectively to ensure sundry debtors and debtor invoices are uniquely identified and that invoices raised are appropriately calculated and coded. Audit testing confirmed controls are in place for recovery action to be taken though opportunities to further enhance arrangements following automated recovery action and reconciliation arrangements were identified.

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Parking Enforcement	3	Final Report Issued	Substantial	The audit found that there were arrangements in place to monitor the performance of the council's Civil Enforcement Officers and that their patrols are focussed on areas where concerns have been raised over parking. There were also arrangements in place to manage cancellations and appeals against Penalty Charge Notices issued and for recovery action to be taken where Notices are not paid.
Car Parking Income	4	Final Report Issued	Substantial	The audit found that there were arrangements in place for cash to be collected from the council's parking meters and for the meters to be maintained though an opportunity to enhance the arrangements to monitor the contractor's response to call outs was identified. Audit testing confirmed that income received through the council's parking meters, season tickets and pay by mobile was verified, recorded and banked effectively.
Members Allowances	2	Final Report Issued	High	The audit found that arrangements are in place for Members Allowances and Mayoral Expenses to be processed and paid and audit testing confirmed that these are calculated, processed, authorised, paid and recorded accurately.
Treasury Management	1-4	Completed		This review is a quarterly check of all investments made by the council to ensure they are made in compliance with the Treasury Management strategy and policies. The checks in respect of Q1-3 have been completed and no key control compliance issues were identified. The check in respect of Quarter 4 is underway.
Housing Benefits Overpayments	1	Draft Report Issued, Not Yet Finalised		The audit sought to ensure that recommendations made in the last audit have been implemented. The audit also sought to ensure that overpayments are created at the earliest opportunity, that appropriate action is taken to recover overpayments created and that there are effective performance monitoring arrangements in place.
Fees & Charges	1	Draft Report Issued, Not Yet Finalised		The audit sought to ensure that the council's Fees and Charges are adequately set, approved, communicated and applied and that they are compared to or in line with those of other Local Authorities.
Creditors	4	Draft Report Issued, Not Yet Finalised		The audit seeks to confirm that key controls are in place and operating effectively over the Creditors and corporate petty cash functions.

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Housing & Council Tax Benefits	3	Draft Report Issued, Not Yet Finalised		The audit seeks to ensure that the Housing & Council Tax Benefit IT Systems are adequately controlled, that there are arrangements in place for staff interests to be declared and monitored, that the use of the Department for Work & Pensions Customer Information System is adequately monitored and that arrangements are in place to process customer appeals against decisions following benefit applications.
Cash Receipting	4	Draft Report Issued, Not Yet Finalised		The audit seeks to confirm that controls are in place and operating effectively to ensure that payments received through the council's Cash Kiosks are properly receipted, banked and accounted for. The audit also includes a follow up review to confirm that appropriate management action has been taken in respect of the recommendations made in the previous Cash Receipting audit.
General Ledger	4	Draft Report Issued, Not Yet Finalised		The audit seeks to confirm that key controls are in place and operating effectively over the Main Accounting (General Ledger) function.
Payroll – Salaries & Wages	4	Fieldwork Completed, Report Drafted		The audit seeks to confirm that key controls are in place and operating effectively over the Payroll (Salaries and Wages) function.
LSBU Memberships	2	Fieldwork Completed, Report Drafted		The audit seeks to confirm that Memberships are promoted effectively, that there are effective arrangements in place to process payments for Memberships and that the Zest reward scheme is appropriately controlled and administered.
Planning Applications	2	Fieldwork Completed, Report Drafted		The audit seeks to confirm that effective procedures in place to administer planning applications received for development in the borough and that appropriate controls are in place and complied with in the processing of payments made in respect of planning applications.
Cash & Banking	4	Fieldwork Completed, Report Drafted		The audit seeks to confirm that key controls and procedures are in place to complete the bank and cheque reconciliations accurately and on a timely basis.

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Capital Accounting & Asset Management	4	Fieldwork Completed, Report Drafted		The audit seeks to confirm that the council has an adequate Capital Strategy in place that is being followed in practice, that capital purchases made are in line with the Local Authority (Capital Finance and Accountancy) Regulations (England) 2003 and CIPFA Prudential Code for Capital Finance in Local Authorities. The audit also seeks to ensure adequate monitoring arrangements are in place over capital schemes including timescale and budget monitoring and post implementation reviews.
National Non-Domestic Rates (NNDR) Collection & Administration and Recovery	4	Fieldwork Completed, Report Drafted		The audit seeks to confirm that key controls are in place and operating effectively over the collection and administration of National Non-Domestic Rates.
Refuse Collection Contract	3	Fieldwork Completed, Report Drafted		The audit seeks to ensure that adequate controls are in place to ensure payments to the council's refuse collection contractor and any payments from the contractor to the council have been correctly calculated in line with the contract, accurately recorded and paid on a timely basis.
Licensing Administration & Enforcement	3	Not completed		This audit was included on the plan as it was understood that a new Licensing Manager was to be appointed in the 2011-12 year and would likely to make a significant changes to the Licensing Team processes. The new Licensing Manager was appointed in
Improvement & Development – Performance	2	Not completed		This audit was included on the plan because the service manager had identified and scored the area as a 'high' risk. Discussion with the client service manager prior to commencing fieldwork found that the risk identified related to the publication of the next Corporate Performance Plan and ensuring the borough's residents are able to influence service delivery; while this is a risk, it would not be considered high in terms of audit planning and as such it was agreed that this would not be a good use of audit resources.

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<i>Procurement</i>	1	<i>Final Report issued</i>	Substantial	<i>Audit testing found that the council had a Procurement Strategy in place that is considered to be in line with best practice. There were adequate financial procedure rules and sound arrangements in place for these rules to be followed in practice though some opportunities to further enhance controls were identified. The audit also found that there were good arrangements in place to ensure the council is obtaining best value by exposing high value purchases to competition and seeking to tie expenditure into contracts where beneficial.</i>
<i>Experian</i>	1	<i>Final Report issued</i>	Limited	<i>The audit found while there were arrangements in place to manage access given to officers using Experian, guidance provided to users was limited. Arrangements to record searches carried out varied across the services using Experian and there were not robust arrangements in place to monitor reports received from Experian to confirm all searches are appropriate; however it should be noted that review of available records did not suggest any inappropriate searches have been carried out.</i>
<i>IT Access</i>	1	<i>Final Report Issued</i>	Substantial	<i>The audit found that there were arrangements in place to monitor user access to the council's IT systems. While there were arrangements to ensure the council holds the correct number of licenses for users of its systems, an opportunity to improve these arrangements by centralising the records of licenses was identified. The audit also found that the council had adequate backup arrangements in place for its systems and data.</i>
<i>Leased Car Benefit & Car Loan Schemes</i>	1	<i>Final Report Issued</i>	Substantial	<i>The audit found there were arrangements in place to administer the council's Leased Car & Cash Alternative scheme with controls in place and operating effectively to ensure eligible officers are identified, for staff contributions to be calculated and collected or for payments to be made as appropriate and for comprehensive records to be maintained. The audit also found that there were arrangements in place to administer the council's Car Loan scheme with controls in place and operating effectively to ensure any loans granted are affordable for officers. Though opportunities to enhance administration arrangements were identified, all loans given were found to be supported by formal repayment agreements and all were found to be in repayment as per the agreements via salary deductions.</i>

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<i>Temporary / Agency Staff</i>	1	<i>Final Report Issued</i>	Limited	<i>The audit found that there were arrangements in place for temporary staff (fixed term recruitments) to be recruited through the same process as permanent staff. Though there were arrangements in place to recruit Agency staff, this was managed locally by Chief Officers and was not supported by any documented guidance. Though it should be noted that no issues with regards the appropriateness or ability of Agency staff recruited by the council, vetting procedures and induction and health & safety training arrangements were found to be inconsistent however the council has now entered an agreement for all Agency staff to be provided and vetted by the Kent County Council agency, Kent Top Temps. Arrangements were found to be in place for appropriate authorisation and payment of invoices from agencies based on completed and approved timesheets submitted however the audit identified agency workers that had been in post for significant periods where better value may be achieved by recruiting fixed term or even permanent employees.</i>
<i>Income - Method of Payment Review</i>	1	<i>Final Report Issued</i>	Substantial	<i>This review took the form of an analytical review of income received across the council to identify potential efficiencies or savings by analysing and rationalising the council's income collection methods with a view to maximising collection and minimising collection costs. The review found that methods of payment were generally advertised in order of most cost effective for the council to process though opportunities were identified to further extend the availability of a number of methods of payment. Arrangements were in place to reduce the dependency on cheques for a number of income streams with online payment systems in development during the course of the review for a number of services.</i>

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<i>Staff Training & Development</i>	2	<i>Final Report Issued</i>	Substantial	<i>The audit found that there are arrangements in place to identify training needs, to arrange training where it is required for an officer to carry out their job role and for Personnel to maintain records of training delivered and budgetary control is considered to be strong. The audit also found that where professional qualification training is funded by the council, officers must sign training agreements to ensure they remain in the council's employment for 6/12 months (dependent on position) or repay the cost of the training to the council. Audit testing confirmed these agreements were in place for all relevant officers and arrangements were in place and effective to recover training costs from any leavers. The audit also found that there are arrangements in place to reimburse employees for professional membership fees and audit testing confirmed that all reimbursements were based on appropriately completed and authorised forms and only one fee had been paid per annum for each employee as per the council's policy. The audit identified opportunities to enhance administrative arrangements and to make better use of existing IT systems in managing staff training.</i>
<i>Supporting People</i>	1	<i>Final Report Issued</i>	Substantial	<i>The audit found that the council has arrangements in place to deliver assistance in relation to the Supporting People grant through the Rent Deposit, Deposit Bond and Rent in Advance Schemes. Though opportunities to enhance the administration of the process were identified, controls were found to be in place to ensure that applications for financial assistance are processed and recorded appropriately with formal repayment agreements signed by both the council and the customer before any payment is made.</i>
<i>Leisure Services Business Unit - Income Collection</i>	1	<i>Final Report Issued</i>	Substantial	<i>Audit testing found that controls over cashing up and banking procedures were in place and working across as LSBU sites though opportunities to improve the consistency of these processes across the sites were identified. Arrangements are in place for cash income to be collected and securely transported to the council's bank by the council's cash collection contractor and safe and insurance levels were considered appropriate for all sites.</i>

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<i>Travel And Subsistence Claims</i>	1	<i>Final Report Issued</i>	Limited	<i>The review found that while controls are in place and operating effectively to process and pay claims and publishes agreed rates payable for business travel and subsistence costs incurred by staff, the council does not have a policy in respect of reimbursement of business travel and subsistence costs incurred by staff. The audit also found that managers across the organisation are not consistent in the nature and level of checks they carry out when authorising claims for business mileage in particular and recommendations to enhance guidance in this area were made.</i>
<i>Food Safety Inspections</i>	1	<i>Final Report Issued</i>	Substantial	<i>The audit found that the council works to an annual Food Service Delivery plan based on a detailed assessment of the needs of the borough as required by food safety legislation. There were arrangements in place for food safety inspections and enforcement activity to be carried out in line with policies and plans in place though some opportunities to enhance administrative arrangements and procedure notes were identified. Audit testing confirmed that inspections were being carried out in practice as set out in plans and that enforcement activity was taken as appropriate in response to complaints received.</i>
<i>Environmental Protection</i>	2	<i>Final Report Issued</i>	Substantial	<i>The audit found that there were arrangements in place to administer and investigate complaints received regarding statutory nuisances. The council has an enforcement policy in place and arrangements for officers to investigate complaints and take enforcement action as required. Though minor administrative enhancements were identified, audit testing of complaints received found appropriate enforcement action had been taken in all cases reviewed.</i>
<i>Pest Control</i>	2	<i>Final Report Issued</i>	Substantial	<i>The council's pest control service is delivered through a contract with Rentokil. The review found that there are arrangements in place for the council to receive and administer customer requests for pest treatments and to pass details of all required jobs to the contractor to carry out. There are arrangements in place for payment to be taken in advance of pest treatments however audit testing identified two cases where due to isolated human errors this was not the case and payment for both and these were rectified during the course of the audit. Performance monitoring arrangements were found to be in place and customer satisfaction levels with the service are high.</i>

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<i>Transparency</i>	2	<i>Final Report Issued</i>	Substantial	<i>The audit found that there were arrangements in place to publish data in line with the existing minimum requirements of the government's transparency agenda. Audit testing found that arrangements are in place for data cleansing and accuracy checks to be carried out prior to publishing data to ensure that the principles and exemptions of the Freedom of Information Act and the Data Protection Act are applied. In two instances spending data had been redacted that should have been published due to an error in the way suppliers had been set up but this was agreed to be rectified during the course of the audit.</i>
<i>Shared Services</i>	3	<i>Final Report Issued</i>	Satisfactory (Substantial)	<i>This audit was carried out by Internal Audit at Gravesham Borough Council on behalf of both Gravesham and Tonbridge & Malling Borough Councils. The audit found that there are arrangements in place for opportunities for shared working to be identified, progressed and monitored. The audit also found that there are governance arrangements in place to manage shared working arrangements between the two councils though some opportunities to further enhance these arrangements were identified.</i>