

## Audit reviews from 2012-13 plan finalised in 2013-14

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Payment Card Industry Data Security Standards (PCI DSS)	1	Final Report Issued	---	The audit provided consultancy advice on the Council's compliance with PCIDS requirements, including cost associated with self or external assessments, and arrangements to securely store and destroy payment card details.
Payroll	4	Final Report Issued	Substantial	The audit found that that key controls are in place and operating effectively over the payroll function of the authority.
Fighting Fraud Locally Compliance	4	Completed	---	The audit provided consultancy advice to identify the extent to which the Council's counter fraud arrangements comply with the Fighting Fraud Locally Strategy and identify opportunities to further enhance arrangements.
Complaints Handling	2	Completed	Limited	The audit found that there are adequate arrangements in place for a response to be prepared for complaints received however these arrangements were not consistently applied in line with the Council's policy in practice.
Data Protection Statements/Declarations	4	Postponed to 2013-14 plan at the request of the Chief Executive	---	

## 2013-14 Audit Plan Assurance Work Current Status

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings (where finalised)
Car Parking Income	1	Final report issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate arrangements exist to ensure the regular collection of money from the council's parking meters. The audit found that the Council's contractor is making cash collections in line with the contract. Opinion: Green</p> <p>RMO2 – There are adequate arrangements in place to manage the council's parking meters. The audit found the Council has a contract in place with the supplier to maintain the parking meters, however opportunities were identified to enhance the recording and monitoring of repairs requested to ensure faults with meters are rectified within the timescale specified in the contract. Opinion: Amber</p> <p>RMO3 – Income received through the Council's parking meters, season tickets and pay by mobile is verified, recorded and banked effectively. The audit found that arrangements are in place for income to be banked and recorded on the Council's ledger, however it was recommended that a reconciliation process be implemented to confirm the Council receives the correct amount from Park Mobile in respect of usage of the Pay By Mobile service. Opinion: Amber.</p>
IT Asset Management	1	Final report issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate policies and procedure notes exist to support the procurement of IT Assets. The Council has set out appropriate policies and procedure notes to support the procurement of IT Assets, however the Council does not have a contract in place with an IT equipment supplier; while work is underway to procure a new contract equipment is procured through a framework agreement. Opinion: Amber.</p> <p>RMO2 – The process for acquiring and recording IT Assets is appropriate. The audit found that arrangements are in place for all IT assets to be recorded on a register though opportunities to enhance records relating to equipment used by staff working from home were identified. Opinion: Amber.</p> <p>RMO3 – The accounting of IT Assets in respect of renewals, disposals</p>

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				and depreciation is adequate. The audit found that arrangements are in place for the renewal of IT assets and for the secure disposal of equipment that has reached the end of its useful life and for this to be accurately accounted for though opportunities to improve records relating to disposals were identified. Opinion: Amber.
Mobile Telephones	1	Final report issued	Red	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Provision of mobile phones is adequately documented and administered. The audit found that the Council does not have a formal policy in place to support the provision of mobile phones to staff and weaknesses were identified in the arrangements to maintain an inventory. Opinion: Red.</p> <p>RMO2 – Costs are adequately administered. The audit found that arrangements to pay and recharge services for mobile phones are effective however arrangements to monitor usage are weak. Opinion: Red.</p> <p>RMO3 – Allowances given towards use of private mobile phones are appropriately administered. While there is no formal policy in place in respect of allowances for business use of private mobile phones, the audit found arrangements to pay the allowance were adequate. Opinion: Amber.</p> <p>It should be noted that the audit testing conducted did not identify any instances of misuse/ abuse of mobile phones provided. The weaknesses identified are not considered to represent a significant governance issue as the financial risk is relatively small (representing a total expenditure less than 10% of the Council's triviality threshold for the Statement of Accounts) and the function is not key to the achievement of any of the council's objectives.</p> <p>Action was taken by management to address the weaknesses identified in the audit immediately after the issue of the report; the report was considered by Management Team, a review of all mobile contracts has been carried out and a draft policy prepared. Internal Audit will continue to monitor progress against the recommendations agreed.</p>
Recruitment Vetting Procedures – Counter	1	Final report issued	Red	The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):

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Fraud Review				<p>RMO1 – Adequate recruitment vetting procedures exist to reduce the risk of employment fraud both internally and externally. The audit found that evidence of identification, right to work and qualifications is not routinely saved. This does not mean the check was not being carried out, however, assurance could not be provided that these checks are taking place. As a result it was recommended that evidence should be retained on personnel files of successful applicants. In addition arrangements to verify the identity, right to work and qualifications of staff procured through Recruitment Agencies were found to be weak with records maintained by individual services not Personnel. Opinion: Red.</p> <p>It should be noted that the review did not identify any instances of fraud, false employment records and all staff required to hold professional qualifications were confirmed as current members of the appropriate bodies.</p> <p>Action was taken by management to address the weaknesses identified in the audit immediately after the issue of the report; the report was considered by Management Team and responsibilities of Personnel and recruiting managers have been clarified in instructions to staff. Internal Audit will continue to monitor progress against the recommendations agreed.</p>
Grant Claims	3	Final report issued	Green	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate policies and procedure notes exist to support the payment of grant claims and Parish Precepts. Audit testing confirmed appropriate policies and procedures are in place. Opinion: Green.</p> <p>RMO2 – Adequate records are maintained of all grants, Parish Precepts and financial arrangements with Parish Councils that have been approved and are to be paid. Audit testing confirmed that appropriate records including Member approvals exist to support payments to Parish Councils. Opinion: Green.</p>
Asset Management	1	Draft report with client for consideration		<p>The audit will consider the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate records are maintained of all the Council's land and</p>

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				<p>property holdings in respect of fixed assets.</p> <p>RMO2 – Reviews are carried out of property holdings in light of changing operational needs and market opportunities</p> <p>RMO3 – Valuations, acquisitions, sales and leases are appropriately dealt with obtaining the best terms for the Council.</p> <p>RMO4 – There is an effective estates management service.</p>
Parking Enforcement - Penalty Charge Notice Recovery	2	Draft report with client for consideration		<p>The audit will consider the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate policies and procedure notes exist in relation to recovery of Penalty Charge Notices (PCNs).</p> <p>RMO2 – Appropriate procedures are in place to calculate, agree, issue and recover PCN charges.</p>
Events Management	3	Fieldwork completed, report drafted		<p>The audit will provide consultancy advice to identify opportunities to enhance the delivery of future events based on experience of assisting with the organisation of the Taste of Tonbridge event.</p>
Discretionary Housing Payments	2	Fieldwork completed, report drafted		<p>The audit will consider the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are appropriate arrangements in place for administering Discretionary Housing Payments.</p>
Local Support for Council Tax	2	Fieldwork completed, report drafted		<p>The audit will consider the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – An appropriate scheme and effective process has been adopted following the introduction of the Council Tax Reduction Scheme.</p>
LSBU Income Collection	1	Underway		<p>The audit will consider the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Cashing up and banking procedures are adequately controlled across all LSBU sites and cash is adequately collected and verified.</p>
Youth & Play Development - Income	2	Underway		<p>The audit will consider the Council's arrangements in respect of the following risk management objectives (RMOs):</p>

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Collection				<p>RMO1 – There are adequate processes to ensure that all income streams for the Activate, Y2 Crew and Playscheme for Summer 2013 are secure.</p> <p>RMO2 – There are adequate processes to ensure that the schemes are strictly controlled in line with Ofsted guidance.</p> <p>RMO3 – Adequate procedures are in place to ensure that staff are aware of the risks associated with the management of the schemes.</p> <p>RMO4 – There is sufficient public liability and employers liability insurance in place.</p> <p>RMO5 – The schemes are not being monitored to ensure that any savings could be achieved.</p>
Planning Applications	2	Underway		<p>The audit will consider the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate procedures have been adopted for the administration of planning applications.</p> <p>RMO2 – Adequate processes exist in relation to handling and banking of development control payments.</p>
Concessions	3	Underway		<p>The audit will consider the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate records are maintained of all concessions with the Council.</p> <p>RMO2 – Leases/agreements are appropriately dealt with obtaining the best terms for the Council.</p> <p>RMO3 – All concession lease/agreements are being monitored.</p> <p>RMO4 – Potential for other future concessions has been considered.</p>
Debtors	3	Underway		<p>The audit will consider the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Effective key controls are in place to manage the council's Debtors system.</p>
Commercial Food Safety Regulation	3	Brief prepared		<p>The audit seeks to confirm that the Council has Food Safety plans and policies in place in line with relevant legislation and guidance. The</p>

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				audit will also seek to confirm that there are arrangements in place to carry out effective food safety inspections and enforcement activity in the Borough.
Personal & Premises Licensing	3	Brief prepared		The audit seeks to confirm that effective policies and procedure notes exist to support the Personal & Premises Licensing function and that Licences are administered in line with these in practice.
Refuse Collection, Recycling, Street Cleansing and Grounds Maintenance	3	Brief prepared		The audit seeks to confirm that appropriate Refuse Collection, Recycling and Street Cleansing function of the authority. The audit will also seek to confirm that the Grounds Maintenance function of the Council is appropriately controlled.
Benefit Investigations	2	Not yet started		Deferred to Q3/4 to allow new Investigations Manager to settle into role.
Bank Reconciliation	2	Not yet started		Deferred to Q3 as Accountancy Team revised the reconciliation process during Q2.
Housing Benefits - Assessment, Interventions & Reviews.	3	Not yet started		
Corporate Consultancy Work	1-4	Underway		Work has commenced on corporate consultancy reviews as directed by the Council's Management Team.