

Audit reviews from 2013-14 finalised in 2014-15

Audit Review Title	Planned Quarter	Status	Audit Opinion	Scope of Audit and Findings
<i>Personal & Premises Licensing</i>	3	<i>Final Report Issued</i>	<i>Amber</i>	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Effective policies and procedure notes exist to support the personal and premises licence function. Audit testing found appropriate policies and procedures in place. Opinion: Green</i></p> <p><i>RMO2 – Appropriate arrangements are in place for the proper administration of personal and premises licences. Audit testing found processes to be appropriately followed however weaknesses were identified included the inclusion of payment information on the Uniform system and the tracing of payments through to Integra. Opinion: Amber</i></p> <p><i>RMO3 – Appropriate enforcement arrangements exist for personal and premises licences. Audit testing found enforcement arrangements to be adequate however it was found that a formal Licensing Enforcement Policy is required for Member approval. Opinion: Amber</i></p>

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<i>Car Parking Permits</i>	4	<i>Final Report sued</i>	<i>Amber</i>	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Adequate arrangements exist for the processing and monitoring of parking permit applications (including car park season tickets, residential and business permits). Audit testing found controls to be adequate however issues were found including being able to follow a full audit trail for payments received and the limited use of Council Tax information to prove residency. Opinion: Amber</i></p> <p><i>RMO2 – Adequate arrangements exist for the control of Visitor Permits and Dispensations. Testing found that visitor permits require review on a regular basis. Opinion: Amber</i></p> <p><i>RMO 3 – Appropriate arrangements exist to administer miscellaneous permits. Audit testing found a number of free permits being issued to various organisation and staff which had not been approved by Members historically. Opinion: Amber</i></p>
<i>Data Protection</i>	4	<i>Final Report Issued</i>	<i>Amber</i>	<p><i>This audit considered the Council's arrangements in respect of the following risk management objective (RMO):</i></p> <p><i>RMO1 – Adequate arrangements are in place for data protection policies and procedures to be in place. Audit testing highlighted some improvements to the procedures that would strengthen the internal controls. These involve a programme of DP training to be devised and delivered to officers, the DP Policy being reviewed and updated to include guidance regarding breaches and the roles of the DP Officer. In addition the policy needs to be published to a wider audience. The audit also drew attention to the need for the corporate retention of documents policy to be finalised in line with a review of all records that require disposal. Additionally a review of forms that collect personal data was recommended to ensure that the appropriate DP statement and declaration is included. Opinion: Amber</i></p>

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<i>Housing Benefits - Assessment, Interventions & Reviews.</i>	3	<i>Final Report Issued</i>	<i>Green</i>	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Housing Benefit applications are assessed accurately with workloads prioritised to make the best use of available resources. Audit testing found that effective arrangements are in place to ensure claims are accurately processed on a timely basis, with officers appropriately trained and prioritising workloads appropriately. Opinion: Green.</i></p> <p><i>RMO2 – Arrangements are in place for Housing Benefit Claims to be reviewed to identify and reduce errors and overpayments. Audit testing found that arrangements are in place to identify changes in entitlement through routine data matching through the Housing Benefit Matching Service and the processing of Real Time Information provided by the Department for Work & Pensions. Opinion: Green.</i></p>

2014-15 Audit Plan Assurance Work

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<i>Treasury Management</i>	1	<i>Final Report Issued</i>	Green	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – There are appropriate policies and strategies in place with the CIPFA Code of Practice which are reviewed, approved and monitored regularly. Audit testing found strong policies and procedures in place however minor adjustments were required to reflect current circumstances. Opinion: Green</i></p> <p><i>RMO2 – Appropriate procedures are followed in respect of the investment of treasury management funds. Testing found procedures to be followed with no recommendations raised. Opinion: Green</i></p> <p><i>RMO3 – Externally managed funds are effectively managed and controlled in line with Council policies. Audit testing found all funds to be well managed and controlled with no recommendation raised in relation to this area. Opinion: Green</i></p>
<i>Fees & Charges</i>	1	<i>Final Report Issued</i>	Green	<p><i>The audit considered the Council's arrangements in respect of the following risk management objective (RMO):</i></p> <p><i>RMO1 – Fees and Charges are adequately set, approved, communicated and applied. Audit sample testing found that Services do review their fees and charges annually and are aware of the requirement to report to committee; however the audit found some discrepancies with fees advertised on the website and applying new rates from the effective date therefore reminders are to be sent to Services. In addition it was highlighted that fees and charges should be reported to committee in line with Financial Procedure Rules whether or not they result in changes. Opinion: Green.</i></p>
<i>Income Collection – Payment Kiosks</i>	1	<i>Final Report Issued</i>	Green	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Adequate arrangements exist for operating and cashing up of income received via the Council's payment kiosks. Audit testing found that adequate procedures were in place but the procedure notes required revising to reflect current processes.</i></p>

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				<p><i>Opinion: Green</i></p> <p><i>RMO2 – Adequate arrangements exist for the recording; coding and balancing of all income received via the Council’s payment kiosks. Testing found these arrangements to be adequate however system parameters need to be set for miscellaneous income to include a credit card surcharge. Opinion: Green</i></p> <p><i>RMO3 – Appropriate controls exist in respect of contingency planning and minimising the potential for fraud. Audit testing found controls exist however the Business Continuity Plan requires updating with the replacement system, Adelante. Opinion: Amber</i></p>
<i>Income Collection – Web & Telephone</i>	1	<i>Final Report Issued</i>	Green	<p><i>The audit considered the Council’s arrangements in respect of the following risk management objective (RMO):</i></p> <p><i>RMO1 – Adequate arrangements exist for the collection and accounting of income received via the Council’s website and over the telephone. Audit testing found arrangements were in place however some improvements were highlighted regarding provision of an online payment facility for Land Charges, approval of Council Tax invoice templates, transposition of the narrative from Adelante onto Integra and the Telephone Call Recording Policy requires updating regarding payment information not being recorded. Opinion: Green</i></p>
Flooding Expenditure	1	Final Report Issued	Green	<p>The audit considered the Council’s arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Arrangements are in place for the Business Support Scheme to be effectively delivered. Testing established that all necessary arrangements are in place. Opinion: Green</p> <p>RMO2 – Arrangements are in place for the Repair and Renew Grant Scheme to be effectively delivered. Testing established that an appropriate scheme is in place but due to its recent implementation only four applications had been received and therefore it is too early to give assurance on the scheme’s operation. Opinion: N/a</p> <p>RMO3 – Arrangements are in place for the Business Rates Flooding Relief to be effectively delivered. Testing established that</p>

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				<p>all necessary arrangements are in place and relief has been appropriately applied. Opinion: Green</p> <p>RMO4 – Arrangements are in place for the Council Tax Flooding Discount to be effectively delivered. Testing established that appropriate arrangements exist and the discount was appropriately applied. Opinion: Green</p>
Recruitment Vetting Procedures Follow Up	2	Final Report Issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – All weaknesses found as part of the Recruitment Vetting Procedures 13/14 Internal Audit have been addressed. Audit testing found that eight of eleven recommendations made had been implemented. The remaining three were rated medium; one related to a review of all posts for DBS requirements, a revised date has been agreed as vacant posts are currently being assessed individually prior to recruitment which manages the risk on new starters. The remaining two risks were outstanding and have been incorporated into one high risk recommendation which we are currently following up.</p>
Mobile Phones Follow Up	2	Final Report Issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – All weaknesses found as part of the Mobile Phones 13/14 Internal Audit have been addressed. Two of four recommendations made had been implemented; these relate to updating the mobile phone inventory and reviewing users to ensure they remain relevant. Of the two outstanding recommendations one related to a Policy on mobile phone use which has not yet been produced. The second recommendation related to reimbursement for personal use, this has been superseded by all- inclusive rates. An additional recommendation was raised to update records on current users as a result of testing undertaken. Opinion: Amber</p>
Housing Benefit Overpayments	2	Final Report Issued	Green	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Appropriate and timely action is taken to recover all Housing Benefit Overpayments. Testing established that while</p>

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				actions taken are appropriate and timely in the main some improvements could be made through review of the HB Overpayments Policy to clarify some requirements. Opinion: Green RMO2 – There are effective performance monitoring arrangements in place in respect of overpayments. Testing established that an appropriate variety of performance information is reported, including level of debt and recovery rates. Opinion: Green
Debtors	2	Final Report Issued	Green	The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs): RMO 1 – Effective key controls are in place to manage the Council's Debtors function. Key controls in relation to debtors were in place and operating, some improvements in the level of detail provided by services for inclusion in invoices would further enhance this. Opinion: Green RMO 2 - Effective processes exist in respect of Periodical Income. Testing established that processes are adequate and a new centralised record of all periodic income is in development. Some minor errors were identified however these did not have a significant impact. Opinion: Green
VAT	3	Final report issued	Green	The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – VAT is charged / paid at the correct rate and is accurately represented in accounting records. Overall testing showed that VAT was treated correctly although some areas for further development were identified, including review and update of internal guidance. Opinion: Green RMO2 – VAT returns are accurately prepared and provided to HMRC in a timely manner. Testing established that reliance could be placed on the accuracy of figures used for VAT returns and all of those tested had been submitted on time. Opinion: Green
Leisure Trust Contract	4	Final report issued	Amber	The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – The Council has adequate arrangements in place for the management, and monitoring, of the TMLT contract. Testing

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				established that the TMLT contract is managed and monitored, however improvements were required, predominantly in relation to the retention and adequacy of monitoring documentation. Recommendations were also made to enhance documentation to demonstrate all required site checks are completed. Opinion: Amber
Council Tax Recovery	3	Final report issued	Amber	The audit considered the Council's arrangements in respect of the following risk management objective (RMO): RMO1 – Effective recovery procedures are in place for the collection of Council Tax Debt. Audit testing found that arrangements are in place to identify unpaid liabilities and for automated recovery action to be taken, however recommendations were made to improve the prioritisation of workloads arising once court arrangements are granted and on the management of suppressions on accounts. Opinion: Amber.
NNDR Recovery	3	Final report issued	Green	The audit considered the Council's arrangements in respect of the following risk management objective (RMO): RMO1 – There are processes in place to identify and recover NNDR not paid. Audit testing confirmed that adequate controls are in place and effective to identify and recover unpaid NNDR liabilities. Opinion: Green.
Transparency	4	Final report issued	N/a	The audit review was completed on a consultancy basis and sought to assist the Council to comply with the requirements to publish data in line with the Local Government Transparency Code 2015.
Income Collection – Direct Debits & Standing Orders	2	Final report issued	Green	The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – Appropriate arrangements exist to promote Direct Debits and Standing Orders as a method of Payment to the Council. Testing established that these methods of payment are well published with good take up. A minor update on 'How to Pay' was required. Opinion: Green RMO2 – Adequate arrangements exist for the recording, coding and balancing of all income received via Direct Debit and Standing

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				<p>Order. Testing established that arrangements exist to ensure payments are recorded and coded appropriately, controls also exist to balance payments made with one recommendation made to ensure suspense balances older than six years are cleared timely. Opinion: Green</p> <p>RMO3 – Arrangements exist regarding appropriate compliance with key Direct Debit regulations. Testing established that adequate arrangements exist and no recommendations were required. Opinion: Green</p>
Grounds Maintenance Contract	4	Final report issued	Green	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Appropriate controls exist to ensure that the Grounds Maintenance contracts are monitored and managed effectively to ensure that the council's obligations are delivered. Contracts are managed and monitored with clear responsibilities and regular monitoring meetings held. A number of recommendations were made to further improve current arrangements, including increased frequency of site visits and enhancement of recording and filing forms to demonstrate achievement of quality standards. Opinion: Green</p> <p>RMO2 – Appropriate controls exist to ensure that payments made in relation to the Grounds Maintenance contract are managed effectively. Testing established that appropriate controls exist and operate in relation to payments. One recommendation was made to address minor coding errors for payments made. Opinion: Green</p>
Procurement	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 – The Council has an adequate Procurement Strategy in place. There is an up to date Policy in place with a suite of supporting documents; some minor areas for development were identified including version control. Opinion: Green</p> <p>RMO2 – The Council has adequate and up to date contract and finance procedural rules and these are followed in practice. A series of thresholds are in place and subject to Council approval,</p>

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				some areas for development were required including review of rolling contracts and consideration of new Regulations. Opinion: Amber
Council Tax Discounts & Exemptions	2	Final report issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Appropriate processes are in place to prevent fraudulent claims for Council Tax discounts & exemptions. Testing established that there are adequate controls in place overall, however some areas for development were identified. These included ensuring consistent information on timescales for change of circumstances, review of processes in line with minimum standards for potential funding, the annual issue of the Code of Conduct, provision of fraud training for staff and signed declarations for student discounts. Opinion: Amber</p> <p>RMO2 – Appropriate processes are in place to detect and investigate fraudulent claims for Council Tax discounts & exemptions. Testing established appropriate processes exist, no recommendations were made. Opinion: Green</p>
Write-offs	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 – All write offs are identified and processed in an appropriate manner. Testing established that write offs are identified and processed appropriately. A minor recommendation was made to improve documentation of review by management prior to authorisation. Opinion Green</p>
Housing Financial Assistance	4	Final report issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Arrangements exist to distribute housing financial assistance. Testing established a number of areas for development including finalising the Housing specific Fraud Policy, promoting low risk finance options, improving declarations of interest, documenting exceptions and monitoring/streamlining processes. Opinion: Amber</p> <p>RMO2 – Arrangements exist to recover all housing loans provided.</p>

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				Testing established that recovery arrangements are adequate, one minor area for development was identified which related to Finance consulting with Housing prior to write-offs. Opinion: Green
Cemeteries	4	Draft report with client for consideration	---	The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – There are procedures in place to effectively and efficiently perform the statutory duties required as a local authority and as the owner of a burial ground RMO2 – There are procedures in place to effectively administer and perform the services provided by Tonbridge Cemetery RMO3 – There are procedures in place to correctly and effectively collect the Cemetery Service Charges
Standards of Officer Conduct	2	Draft report with client for consideration	---	The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – The Authority has appropriate policies in place relating to standards of Officer conduct. RMO2 – Arrangements are in place to uphold standards of officer conduct.
Discretionary Housing Payments	3	Draft report with client for consideration	–	The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – All weaknesses found as part of the 2013-14 Audit of Discretionary Housing Payments have been addressed
Section 106 Agreements	2	Deferred to 2015-16		
Community Safety Partnership	4	Deferred to 2015-16		
Licensing Functions	4	Deferred to 2015-16		
Housing Register & Allocations	4	Deferred to 2015-16		

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