

2015-16 Internal Audit Assurance Reviews

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Cemetery Memorials	1	Draft Report	TBC	
IT Software and network user access	1	In progress		
Payroll	1	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate controls are in place to effectively process new starters on the Council's Payroll Opinion: Green. Testing established that set up of new employees is adequately controlled and all starters in the sample tested had been set up timely and accurately</p> <p>RMO2 – Adequate controls are in place to effectively remove leavers from the Council's Payroll Opinion: Green. Testing established that the removal of leavers is adequately controlled and all leavers in the sample tested had been removed timely with final payments accurate. Two areas were identified where processes could be enhanced in relation to removal of casual workers that have not worked for a cumulative six month period and timely invoicing of early termination fees for leased cars.</p>

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Car park income	1	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RM01 - Adequate arrangements exist to ensure the regular collection of money from the Council's parking meters. Opinion: Amber. Testing did not identify any instances of missing income however audit tickets had been destroyed prior to 1st April so we are only able to give assurance on a limited time period. Cash limits on machines were exceeded in a number of instances and key security should be improved.</p> <p>RM02 - There are adequate arrangements in place to manage the Council's parking meters. Opinion: Amber. Testing established that meters were adequately managed overall; however current arrangements could be streamlined and aligned and further cashless options could be considered.</p> <p>RM03 - Income received in respect of parking is verified, recorded and banked efficiently Opinion: Amber. Testing established that income from meters is adequately controlled; however it is not currently possible to reconcile income received via the mobile payment provider.</p>
Parking Enforcement/PCNs	1	Draft Report	TBC	
Creditors	1	In progress		
Corporate Credit Cards	2	In progress		
Homelessness	2	Planning		
Insurances	2	Planning		
Expenses claims	2	Planning		

Items in italic have been previously reported to the Committee and are included for completeness

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Complaints handling	2	Complete	Amber	The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – There are adequate arrangements in place for complaints handling Opinion: Amber: Testing established that there are adequate arrangements for complaints to be made and those complaints tested had been responded to reasonably. No complaints escalated to the Ombudsman had been upheld. However there was a lack of consistency in recording and in the information provided in response to complaints on how to escalate if dissatisfied; we acknowledge that a new computerised system is currently being implemented which should address this issue as well as providing the opportunity to enhance monitoring.
Property management	2	Planning		
Housing register and allocations	2	Planning		
Refuse and Recycling contract monitoring	3			
Youth and Play Development	3			
Food Safety Inspections	3			
Tonbridge Castle Facilities Hire	3			
Contingency Planning & Disaster Recovery	3			
Building Control	3			
Members' Allowances	3			

Items in italic have been previously reported to the Committee and are included for completeness

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Sickness Absence Monitoring	4			
Housing Benefit Assessments	4			
Section 106 Arrangements	4			
Community Safety Partnership	4			
Licensing Functions (exc Alcohol and Taxis)	4			
Corporate Policy Maintenance	4			
Empty Properties	4			
IT Helpdesk	4			
Data Protection	4			

Items in italic have been previously reported to the Committee and are included for completeness

2014-15 Internal Audit Assurance Reviews completed in 2015/16

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Cemeteries	4	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>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 Opinion: Amber. Testing established that procedures are adequate and effective in the main, including in relation to Public Health funerals. However, confirmation is required to ensure current arrangements for recording burials electronically comply with all legislative requirements in relation to registers and public access to the same.</p> <p>RMO2 – There are procedures in place to effectively administer and perform the services provided by Tonbridge Cemetery Opinion: Green. Testing confirmed that there are appropriate processes in place for services provided and these are performed timely and appropriately with good practice recommendations made in relation to future planning and information on TMBC's website.</p> <p>RMO3 – There are procedures in place to correctly and effectively collect the Cemetery Service Charges Opinion: Green. Testing established that relevant charges are identified and collected. One area for consideration was raised in relation to review of charges for historic searches.</p>

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Standards of Officer Conduct	2	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – The Authority has appropriate policies in place relating to standards of Officer conduct.</p> <p>Opinion: Amber. Testing established that overall there is a comprehensive suite of policies and procedures however there is a need to review the same to ensure that the most recent versions are accessible and the code of conduct is up to date.</p> <p>RMO2 – Arrangements are in place to uphold standards of officer conduct.</p> <p>Opinion: Amber. There is a need to ensure that new staff are required to read key/core policies and that all staff periodically receive core/key policies as a reminder.</p>