

2015-16 Internal Audit Assurance Reviews

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Cemetery Memorials	1	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – The existing memorials and grounds of the cemetery and churchyards comply with adequate health and safety standards Opinion: Green. Testing established that there are adequate inspection and monitoring regimes with some minor improvements required in documentation</p> <p>RM02 - Procedures exist for the external inspection and consequential work to be carried out with limited damage to the Council's budget and reputation Opinion: Amber. Testing established that external inspections have been carried out and improvements in condition were noted in the second inspection However there were some inconsistencies in the charging process</p> <p>RM03 - All new memorials are built to approved standards and specifications and are authorised by Cemetery staff Opinion: Amber. Testing established that although a system to authorise specifications for new standards exists there is currently no monitoring undertaken to ensure specifications have been complied with. It is accepted that the external inspection process compensates for this to some extent and no memorials failed the last inspection.</p>
IT Software and network user access	1	Draft Report		

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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>

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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	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RM01 - There are adequate procedures to monitor and recover income from Parking Enforcement Penalty Charge Notices (PCNs) Opinion: Amber. Testing established that the system automatically increases charges in line with agreed time periods and monitoring of tickets issued is undertaken which highlights any in need of further action. However, although the majority of dispensations, variations to charges and cancellations tested were appropriate limited supporting documentation and/or system reporting meant that we were unable to confirm this in all cases.</p>

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Creditors	1	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are adequate controls to ensure that all suppliers are bona fide and all changes to supplier details are accurate and legitimate</p> <p>Opinion: Amber. Suppliers are allocated a unique reference however testing established a small number (11) of duplicate suppliers on the system. While Exchequer process change of bank details for suppliers and advised that checks are undertaken no evidence of those checks is retained and a report of all changes to bank details from the system for independent validation is not available.</p> <p>RMO2 – Orders are raised in advance, are authorised and within the budget limits of both the service and the authorised budget of the signatory</p> <p>Opinion: Amber. Of a sample of 30 invoices tested 14 required an order to be raised in advance according to the categories set in Financial Procedure Rules, of these 9 did not have an order raised in advance, however all had been appropriately authorised.</p> <p>RMO3 Invoices are only processed for payment that are legitimate and after the goods and/or services have been received</p> <p>Opinion: Green. Adequate controls exist to ensure all invoices are appropriately authorised and that goods and/or services had been received. There is a robust process for identifying and addressing any errors prior to payment.</p> <p>RMO4 There are adequate controls to ensure that payments made are accurate, complete, timely and processed only once</p> <p>Opinion: Green. Adequate controls exist to ensure that payments processed are accurate, complete and timely. No duplicate payments were identified.</p>

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Corporate Credit Cards	2	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RM01 - Policy and processes for the issue, usage, security and return of Corporate Credit Cards are adequate. Opinion: Amber. There is no formal policy on who cards will be issued to and why, although all were appropriately authorised. Testing established some instances where cards were not held securely or were used by individuals other than the card holder.</p> <p>RM02 - Corporate Credit Cards are being used in line with policy. Opinion: Amber. Testing established that authority in relation to individual purchases is retrospective and therefore adds little in terms of control. Guidance does not make clear that purchases should not be spit to circumvent limits and one instance was identified where this had happened. However, no inappropriate spend was identified.</p> <p>RM03 - : Exchequer procedures to process Corporate Credit Cards are appropriate and followed in practice. Opinion: Green. Testing established that all purchases were supported by an authorised form and were correctly allocated against budget codes. There is potential to streamline the process through introduction of a monthly form rather than one per transaction.</p>
Homelessness	2	Draft Report		
Insurance	2	Draft Report		

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Expenses claims	2	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are adequate policies and procedures in place for the reimbursement of staff travel and subsistence claims. Opinion: Green. Testing established that there are a variety of guidance documents and claim forms; while comprehensive some updating to ensure consistency was required.</p> <p>RM02 - Claims are verified, processed and paid correctly and appropriately. Opinion: Green. Testing established that all claims were appropriately authorised and correctly paid. Where roles require multiple location visits the level of information on claim forms could be improved to assist verification.</p>
Complaints handling	2	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>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.</p>
Property management	2	Draft Report		

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Housing register and allocations	2	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are policies, procedures and guidance notes in place that are easily accessible and have been appropriately approved</p> <p>Opinion: Green. Policy, procedure and guidance are all up to date, appropriately approved and easily accessible, including use of the website and hard copies on request.</p> <p>RMO2 – Criteria are correctly applied and eligible applicants are assessed appropriately.</p> <p>Opinion: Green. Testing established that robust controls exist to ensure criteria are correctly applied and assessments are appropriate. Recommendations in relation to retrospective fair processing notices, declarations of non-interest, documenting checks and additional detail in letters to applicants were made to further enhance this.</p> <p>RMO3 - The review process to appeal decisions is followed correctly, is transparent, and well publicised</p> <p>Opinion: Green. Testing established that robust controls exist to ensure the appeals process is correctly followed and applicants informed of outcomes. Where original decisions are overturned these were due to additional evidence or change of circumstances rather than error. Again some recommendations were made to further enhance this including consistent recording of detail on applicants files and additional detail in letters to applicants.</p>
Refuse and Recycling contract monitoring	3	Draft Report		
Youth and Play Development	3	Cancelled	N/a	<i>Cancelled due to the recommendations of the Scrutiny Review Group and changes to service provision. This audit was replaced by consultancy work consisting of benchmarking to support the review of car parking charges</i>

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Environmental protection	3	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Investigations into Statutory Nuisance Complaints re processed effectively, efficiently and economically. Opinion: Green. Testing established that processes for and methods to investigate complaints are effective, efficient and economical. Minor efficiency recommendations were made including emailing correspondence to save on costs and recording and obtaining signatures for equipment loaned to demonstrate return.</p> <p>RMO2 – Statutory Nuisance Complaints are processed timely and key stakeholders are informed of each stage appropriately. Opinion: Green. Testing established that complaints are responded to timely and stakeholders kept informed in line with the council's guidelines, however recording detail of investigations varied and could be improved.</p>

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Tonbridge Castle Facilities Hire	3	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Policy and processes for the hiring of Tonbridge Castle are adequate.</p> <p>Opinion: Amber. Policies and procedures, including fees, are adequate for the current level of bookings but further detail in relation to cancelled events and rationale for charges compared to other venues could be enhanced, particularly if the level of bookings, and therefore financial materiality, increased. Risk assessments for hire of facilities need to be completed.</p> <p>RMO2 – Financial arrangements, including complimentary use of the facilities, are adequate and followed in practice.</p> <p>Opinion: Green. Testing established that payments are received in advance for weddings and for all events concessionary rates are applied appropriately. Charges were accurate however for invoices raised after the event (for example corporate bookings or educational visits) the Castle are not informed whether payment has been received and could take subsequent bookings from customers with outstanding debts.</p> <p>RMO3 – Opportunities for development are identified to maximise the potential for income generation and community development.</p> <p>Opinion: Green. Efficient utilisation of office space is currently being considered and a report had been commissioned which made recommendations aimed at improving visitor and event level, customer feedback is also monitored. Consideration could be given to methods for marketing the venue for events should the council wish to increase income but this would need to be considered in line with any impact on other visitors.</p>
Contingency Planning & Disaster Recovery	3	Draft Report		
Building Control	3	Draft Report		
Members' Allowances	3	Draft Report		

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Sickness Absence Monitoring	4	Draft Report		
Housing Benefit Assessments	4	In progress		
Section 106 Arrangements	4	Draft Report		
Community Safety Partnership	4	In progress		
Licensing Functions	4	In progress		
Corporate Policy Maintenance	4	In progress		
Empty Properties	4	Draft report		
IT Helpdesk	4	In progress		
Data Protection	4	Draft Report		

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

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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>

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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>