

Service	Audit Title	Recommendation	Priority	Date due	Audit opinion on client response	Revised Target Date
Finance	Council Tax DDE	Ensure all the application forms and information online provide consistent information on the timescale required for changes of circumstance to be notified to the Council.	Medium	10/09/2015	Complete	
Finance	Council Tax DDE	Review current practices in line with the minimum standards suggested in the MOU.	High	10/12/2015	Complete	
Finance	Council Tax DDE	Consider providing staff with training on fraud prevention and the identification of fraudulent documents.	Low	10/12/2015	In progress	30/09/2016
Finance	Council Tax DDE	Remind staff that discounts that fall out outside of the scope of Regulation 15 of the Council Tax (Administration and Enforcement) Regulations 1992 must have recorded evidence before they are applied.	Medium	10/12/2015	Complete	
Finance	Income Collection - Web and Telephone	Exchequer Services should liaise with the Land Charges Manager in order to provide an online payment facility for the service	Low	31/07/2015	Complete	
Central	Audit Follow Up - Recruitment Vetting	Ensure that a full review of all posts against DBS requirements is carried out appropriately	Medium	01/09/2015	Awaiting Response	
Finance	Direct Debit / Standing Order	Remove or replace the out of date How to Pay.pdf http://finance.tmbc.gov.uk/assets/SLS/HowtoPay_pmd_v2.pdf	Low	30/06/2015	Complete	
Finance	Direct Debit / Standing Order	The Principal Revenues Officer should conduct a sweep of the suspense account to write on any unidentified payments older than six years (prior to 31st March 2009) and repeat annually to avoid funds remaining on the suspense account indefinitely.	Medium	30/06/2015		31/03/2016
Central	Audit Follow Up - Mobile Phones	The TMBC Mobile Phones Policy should be drafted with mention being made to the Unified Communications System and the impact mobiles have on the Emergency Plan.	High	31/07/2015	Awaiting clarification	
Finance	VAT	Introduce arrangements to monitor credit notes or refunds for lease vehicles returned as early termination.	Low	31/05/2015	Complete	
Finance	VAT	Consult the Council's Data Protection Officer on the risk of retaining personal data for longer than required on the Purchase Ledger; and take any action warranted.	Low	30/11/2015		30/04/2016
Finance	VAT	Perform follow up checks to ensure that World Pay is not being entered as EU when they are supplying a GB VAT registration number	Low	31/05/2015	Complete	
Finance	VAT	Obtain advice from the Council's VAT advisory service, LAVAT, on how to handle incorrect invoices received.	Low	31/07/2015		30/04/2016
Finance	VAT	Send a guidance note to relevant staff reminding them of the importance of being able to reclaim VAT and what is required for the Council to be able to do this, especially in the case of Credit Card transactions. At the same time include details of all information required to appear on Credit Notes.	Low	30/09/2015	Complete	
Finance	VAT	Amend mileage claim and VAT spreadsheets, using conditional formatting to highlight potential anomalies.	Low	30/06/2015	Complete	
Street Scene	Car Park Income	Improve key security so that only approved staff has access to cash machine keys	Medium	31/07/2015	Complete	
Street Scene	Car Park Income	The Parking Manager should liaise with IT and/or Park Mobile to discover the root cause of the reporting issue and find a way to utilise the reporting functions to be able to reconcile usage against income.	High	31/08/2015	Complete	
Street Scene	Car Park Income	Parking should commission an audit of Park Mobile to gain assurance that their systems correctly calculate monies due to the Council.	High	31/10/2015		31/03/2017
Street Scene	Car Park Income	Reconcile parking refund reports with the invoices received and bring a consistent approach on whether ticket stubs are verified or not for all management companies.	Medium	31/07/2015	Complete	
Street Scene	Car Park Income	Retain audit tickets and other parking related documentation in line with the Council's document retention policy and ensure that duplicate audit tickets are obtained where they have not been produced by the machine or have been lost.	Medium	31/07/2015	Complete	
Street Scene	Car Park Income	Leisure Services should seek advice from the Council's legal team with regards to signage at country parks indicating that funds from parking are used to fund other services. If required the wording should be removed or amended.	Medium	30/09/2015	In progress	30/04/2016
Street Scene	Car Park Income	Transfer responsibility for leisure Services parking to the Parking Team to avoid duplication of work and provide a consistent approach.	Medium	31/12/2015	Awaiting Response	
Street Scene	Car Park Income	Rationalise team functions between field staff and administrative staff.	Medium	31/12/2015	Awaiting Response	
Central	Audit Follow Up - Mobile Phones	The spreadsheet maintained by Central Services Administration to aide coding of mobile telephone bills should be updated to reflect current users.	Medium	Original 31/07/2015 Revised 30/09/2015	Superseded	
Central	Maintaining High Standards of Officer Conduct	Review the suite of policies published in the Personnel Reference Manual to ensure they are up to date and reflective of the current Council's rules, principles and leadership. Make the most recently approved versions available on the TMBC website where appropriate.	High	09/11/2015	Complete	
Central	Maintaining High Standards of Officer Conduct	Amend the Declaration of Interest form for Users of Revenue & Benefits Data to include an option to declare 'no interest' and that this is completed by all relevant officers in accordance with the Annual Governance Statement	Medium	01/09/2015	Complete	
Finance	Write Offs	Service reports of write offs to be approved by Director of Finance should evidence approval at service manager level.	Medium	10/09/2015	Awaiting Response	
Central	Maintaining High Standards of Officer Conduct	Review and update the Code of Conduct to reflect current best practice guidance and subsequent significant legislation	Medium	07/08/2015	Complete	

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Street Scene	Parking Enforcement / PCN	Ensure that system notes are updated on Parking Gateway to explain any variations from standard processing of penalty charge notices.	Medium	30/09/2015	Complete	
Street Scene	Parking Enforcement / PCN	Create a level of access between Default/Parking Attendant and Supervisor so that the Senior and Supervising CEOs can perform the tasks required of their role, but removes the possibility of cancelling a PCN; and/or implement a suitable monitoring regime.	Medium	30/11/2015	Complete	
Street Scene	Parking Enforcement / PCN	Conduct a review of user access, ensuring that terminated employees are deactivated and that active users have the correct level of access.	Medium	30/11/2015	Complete	
Street Scene	Parking Enforcement / PCN	Discussions should take place with debt collection agencies used to look at sensible repayment agreements, which may include paying the Council larger sums less often to reduce administrative time processing payments.	Low	30/09/2015	Complete	
Street Scene	Parking Enforcement / PCN	Application forms for dispensations should be obtained and scanned in all circumstances and where a chargeable dispensation is given free of charge notes to should added to give reasons for discretion.	High	30/09/2015	Complete	
Finance	Procurement	When procurement documents are next amended ensure that dates of publication, amendment or review are included in a logical place within the document; this should apply to all relevant documentation, not just the Procurement Strategy and Buyer's Guide. ('as and when', check in September)	Low	30/09/2015	Complete	
Finance	Procurement	Either amend/remove the wording of the Procurement Strategy (15.1/15.2) about performing a skills audit or perform an ongoing skills audit/review.	Low	30/06/2015	Complete	
Finance	Procurement	Amend the Procurement Checklist to give job titles rather the officer names.	Low	30/09/2015	Complete	
Finance	Procurement	When the Procurement Strategy and/or Buyers Guide are updated following the introduction of the new regulations consideration should be given to both CIPFA's Strategy Outputs which are key areas that should be referenced in an all-encompassing strategy document or in standalone but linked documents, and also the National Procurement Strategy.	Medium	30/09/2015	Complete	
Finance	Procurement	The contract with BPS Chartered Surveyors should be reviewed; if it is felt that they still offer best value for money for the Council then a waiver should be obtained from the Statutory Officers every 3 to 5 years by presenting an appropriate business case. If it is felt that they no longer offer best value, or are unsure of this, then three written quotes should be obtained as per the current Contract Procedure Rules.	Low	Original 30/06/2015 Revised 15/09/15	Complete	
Finance	Procurement	Staff should be reminded that original contract documents should be passed to Legal Services for retention in a secure fire-proof location. (Directors to cascade via SMT)	Medium	31/08/2015	In progress	30/04/2016
Street Scene	Tonbridge Cemetery Services	Confirm the Council's electronic-only storage meets the legal requirement to hold a Register of Burials.	High	09/11/2015	Awaiting Response	
Street Scene	Tonbridge Cemetery Services	Introduce procedures to serve customers requesting to view the Registers of Burial under Article 11 of the Local Authorities Cemeteries Order 1977, including access to information only stored on the BACAS system.	High	09/11/2015	Awaiting clarification	
Central	Personal and Premises Licences	Review the report of all premises which appear not to have a premises licence on Uniform.	Medium	01/08/2014	Complete	
P, H & EH	Housing and Financial Assistance	Introduce arrangements for Finance to contact Housing when recovering / considering write-offs relating to Housing financial assistance to make best use of the relationship Housing have with their customers.	Medium	31/07/2015	Complete	
P, H & EH	Housing and Financial Assistance	Amend the application form to state any relationship with, rather than just related to, a Council Member or Officer and instigate the requirement for case officers to declare non-interest as well as interest on each case they handle.	Low	30/06/2015	Complete	
P, H & EH	Housing and Financial Assistance	Finalise the draft Anti-Fraud policy and Fraud Prevention appendix.	Low	01/09/2015	Superseded	
P, H & EH	Housing and Financial Assistance	Continue to promote the use of insurance, Discretionary Housing Payments and rent deposit bonds as these are lower risk to the Council than cash rent deposit advances. (listed as ongoing, check in September)	Medium	30/09/2015	Complete	
P, H & EH	Housing and Financial Assistance	Consider the option of supplying the Landlord Packs in electronic format. A CD-ROM or small USB stick is often cheaper than printed material. A printed pack should still be available for landlords who may not have access to computer.	Low	30/09/2015	Complete	
P, H & EH	Housing and Financial Assistance	Document reasons for any exceptions made to the application process, or awards made, along with approval from higher level management where appropriate. (listed as ongoing, check in September)	Medium	30/09/2015	Complete	
P, H & EH	Housing and Financial Assistance	Retain electronic or hard copies of all confirmation replies from other interested Council teams when checking for outstanding debt or fraud investigation. (listed as ongoing, check in September)	Low	30/09/2015	Complete	
P, H & EH	Housing and Financial Assistance	Be consistent in the use of I/We in all agreements, particularly where there is a joint application or joint landlords	Low	30/09/2015	Complete	
P, H & EH	Housing and Financial Assistance	As advances can be repaid over a period of 6-12 months, and be extended further, consider using a 'rolling spreadsheet' rather than annual spreadsheet to better monitor cases which cross over years.	Low	30/09/2015	Complete	

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P, H & EH	Housing and Financial Assistance	Improve and streamline the customer experience when applying for Housing Financial Assistance and / or Discretionary Housing Payments; consider amending the Housing financial assistance application form to include a section for eligible applicants are able to request Discretionary Housing Payment where applicable, and instigate a joined-up approach where the teams share information to conduct one set of checks and source of client contact.	Medium	31/10/2015	In progress	30/04/2016
Central	Complaints Handling	Include reports, with an appropriate level of detail, on complaints and resolutions as a standing agenda item at service level team meetings, departmental team meetings and management team meetings to give an overview of complaints within the Council and as an early indicator of possible escalations.	Medium	31/07/2015	Complete	
Central	Complaints Handling	Use the implementation of the new complaints handling system to perform a review of both the Corporate Complaints Policy and Procedure in line with LGO guidance	Medium	30/09/2015	In progress	30/11/2016
Central	Complaints Handling	Ensure all relevant employees are aware of the complaints procedures and requirements, including a complainant's right to escalate their complaint	Medium	30/09/2015	Awaiting clarification	
Central	Complaints Handling	Either expand the racial incidents section of the complaints form (or equivalent under the new system) to include complaints about any form of discrimination by the Council, or remove the section as all complaints and allegations should be investigated fully	Low	30/09/2015	In progress	30/11/2016
Central	Complaints Handling	Update as part of the complaints review, the Council's policy and procedures on compensation arising from complaints, ensuring that doing so complies with any requirements for Committee approval	Medium	30/11/2015	Awaiting clarification	
Central	Personal and Premises Licences	Investigations should be carried out to establish the rateable value of the Olive Stores to ensure the correct application fee has been levied.	Medium	01/10/2014	Complete	
Central	Personal and Premises Licences	Ensure that a Disclosure of Convictions and Declaration Form is received and stored on file for all applications prior to a personal licence being awarded	Medium	01/11/2014	Complete	
Street Scene	Grounds Maintenance	Ensure all payments for the 2015-2019 Grounds Maintenance Contract are made to the correct finance code for the Contractor.	High	31/05/2015	Complete	
Street Scene	Grounds Maintenance	Ensure that the Contractor is consistently referred to as Landscape Services.	Low	31/05/2015	Complete	
Street Scene	Grounds Maintenance	Increase the number of ad-hoc Health and Safety inspections to one a month during the off-peak season to three or four during peak periods.	Medium	30/06/2015	Complete	
Street Scene	Grounds Maintenance	Expand the scope of the inspection form to include comment on quality of work and other relevant areas. This could be as simple as a text box for other comments.	Low	30/06/2015	Complete	
Street Scene	Grounds Maintenance	Ensure inspection forms are promptly filed; consider scanning forms if the handwritten version is legible (avoiding time required to type up forms) or seek to introduce mobile technology	Low	30/06/2015	Complete	
Street Scene	Grounds Maintenance	Implement monitoring arrangements to keep a track of all health and safety inspections, Playground inspections and well any issues found in the course of routine work. It is suggested this could be through a simple spreadsheet showing date of inspection, name of inspector, inspection type, result, comments, follow up action, resolution.	Medium	30/06/2015	Complete	
Street Scene	Grounds Maintenance	Review the Health and Safety Monitoring Note and amend following consultation with the Health and Safety Officer, taking account of the comments and suggestions made in point 4.16 of this report.	Low	30/09/2015	Complete	
Central	Personal and Premises Licences	Ensure that the receipts screen on Uniform is appropriately updated when payments are received	High	01/11/2014	Complete	
Central	Personal and Premises Licences	Ensure that when applications are received, the rateable value is checked against the Valuation Office Agency Website	Low	01/11/2014	Complete	
Central	Personal and Premises Licences	Ensure that the case reference or surname is used as a narrative for all payments on Integra for ease of reference.	Medium	01/11/2014	Complete	
Central	Personal and Premises Licences	Ensure that the appropriate licensing enforcement policy is agreed by members	High	30/09/2014	Superseded	
Central	Personal and Premises Licences	Update the licensing enforcement policy to include reference to the different level of fees that can be charged by a Magistrates Court using the Standard Scale of Fines within the Criminal Justice Act 1982. This information should also be available on the website.	Medium	30/09/2014	Superseded	
Central	Personal and Premises Licences	Information should be provided on the councils website on how to contact the council regarding licence breaches	Low	30/09/2015	Complete	
Street Scene	Leisure Trust Contract	In the interests of Business Continuity, and given that staff from several teams have input into the monitoring of Leisure Trust contract, an organogram should be compiled and maintained that details which Council officers have input and their responsibilities; if possible include their TMLT counterparts.	Low	31/08/2015	Complete	
Street Scene	Leisure Trust Contract	Improve the structure and consistency of the electronic filing of all relevant documentation on a shared drive folder with access available to all relevant staff, including copies of files received from support and maintenance services.	Low	31/08/2015	Complete	
Street Scene	Leisure Trust Contract	Periodically monitor uptake of each of the available schemes to ensure that all sectors of the community are taking advantage of the facilities.	Low	31/10/2015	Awaiting Response	

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Street Scene	Leisure Trust Contract	Create and use site visit forms which details what should be checked on each visit, using a risk based approach so that all required checks are performed at each premises throughout the year, plus room for comments and action points.	High	31/07/2015	Complete	
Street Scene	Leisure Trust Contract	Create and use a matrix detailing what checks and meetings are required throughout the course of the year, so that any deficiencies in monitoring or receipt of reports, meetings or other functions can be identified and rectified or explained.	High	31/07/2015	Complete	
Street Scene	Leisure Trust Contract	Conduct a review of the Management Agreement and other relevant agreements to identify all aspects which require monitoring and perform a risk based analysis to decide how often each aspect should be checked. This should form the basis of the Site Inspection Form, a monitoring matrix, identify whether any aspects are not being discussed at review or strategic meetings, and help ensure that all monitoring is relevant and proportionate to the Council's needs.	High	31/07/2015	Complete	
Finance	Corporate Credit Cards	Introduce a basic internal card holder request form for Corporate Credit Cards, and retain on file. It should include the name, job title and service of the applicant, the business case including proposed limits, Service Director's comments approval and Director for Finance and Transformation's (or delegated officer's) comments and approval. A section should be included to request changes in limits which should also be approved by the Director of Finance and Transformation or delegated officer. This could be an e-Form.	Low	30/11/2015	Complete	
Finance	Corporate Credit Cards	Authorisation for cards to be issued and any amendments should be by the Director of Finance and Transformation, or delegated officer. Changes and authorisation should not be authorised by a less senior officer and therefore amendments to the Director of Finance and Transformation's card should be authorised by the Chief Executive	Medium	30/11/2015	Complete	
Finance	Corporate Credit Cards	Amend the User Agreement and Guidance Notes to refer to each other and: 1. include a prohibition of splitting purchases to circumvent transactional limits 2. correct the contact telephone number for the Exchequer Services Manager 3. include a number for the Bank to report in the case of loss or misuse 4. clarify whether the card can be taken off-site and security arrangements 5. update to include guidance on using the card online 6. and replace names with job titles, or both Send out amended guidance to all card holders	Medium	31/12/2015	Complete	
Finance	Corporate Credit Cards	All card holders and budget holders should be informed that, as per the user agreement, Corporate Credit Cards are personal issue and therefore must only to be used by the card holder. If there are insufficient cards in a service area, a business case should be put forward for additional card holders. Consideration should be given to taking appropriate action where cards have been used by non-card holders	High	31/12/2015	Complete	
Finance	Payroll	Termination Forms should be completed for casual staff who have not worked /submitted a time sheet for 6 months or more.	Low	31/08/2015	Complete	
Finance	Payroll	Personnel should instigate procedures to ensure that payments for early termination fees on lease cars are reclaimed promptly.	Medium	31/07/2015	Complete	