

| Service | Audit Title | Recommendation | Priority | Date due | Audit opinion on client response | Revised Target Date |
|---------|---|--|----------|--|----------------------------------|---------------------|
| Central | Expenses | Declarations of claiming and authorising officers should be standardised for consistency and robustness. For claiming officers the declaration should state that the expenses were necessarily incurred in connection with official duties. For authorising officers it should state that the form has been checked and that they agree the expenses have been necessarily incurred in connection with official duties. | Medium | 31/03/16 | Complete | |
| Central | Tonbridge Castle | Reasons for approving exceptions to booking fees should be recorded with the booking. Political Party bookings should not be exempt from charge unless explicitly in relation to Borough business. | Low | 02/03/16 | Complete | |
| Central | Maintaining High Standards of Officer Conduct | Review the use of Netconsent in the circulation of core policies required for new employees to read and agree to. | Low | 31/03/16 | Awaiting Response | |
| Central | Maintaining High Standards of Officer Conduct | Review the redistribution of core policies to existing staff and that this complies with assurance given in the AGS and is as stated within the relevant policies. | High | 31/03/16 | Awaiting Response | |
| 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 | 31/07/15 | Awaiting clarification | |
| 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 | Medium | Original 31/07/2015 Revised 30/09/2015 | Superseded | |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 | Audit Follow Up - Recruitment Vetting | Ensure that a full review of all posts against DBS requirements is carried out appropriately | Medium | 01/09/15 | Complete | |
| 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 | 09/11/15 | 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 | 01/09/15 | Complete | |
| 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 | 07/08/15 | 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 | 30/09/15 | In progress | 30/11/16 |
| 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 | 30/09/15 | 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 | 30/09/15 | In progress | 30/11/16 |
| 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 | 30/11/15 | Awaiting clarification | |
| Central | Personal and Premises Licences | Review the report of all premises which appear not to have a premises licence on Uniform. | Medium | 01/08/14 | Complete | |
| Central | Personal and Premises Licences | Ensure that the appropriate licensing enforcement policy is agreed by members | High | 30/09/14 | 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 | 30/09/14 | Superseded | |
| 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 | 31/07/15 | Complete | |
| 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 | 01/10/14 | 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 | 01/11/14 | Complete | |
| Central | Personal and Premises Licences | Ensure that the receipts screen on Uniform is appropriately updated when payments are received | High | 01/11/14 | Complete | |
| Central | Personal and Premises Licences | Ensure that when applications are received, the rateable value is checked against the Valuation Office Agency Website | Low | 01/11/14 | 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 | 01/11/14 | Complete | |
| Central | Personal and Premises Licences | Information should be provided on the councils website on how to contact the council regarding licence breaches | Low | 30/09/15 | Complete | |
| Finance | Expenses | Guidance for staff expenses claims should be reviewed, aligned and accessible from a single intranet page. As part of this review, accommodation rates should be revised to market value, or a statement that authorisation should be obtained should the rate payable be in excess of the published rate. | Low | 31/03/16 | Complete | |
| Finance | Expenses | Officers responsible for monitoring of business cover insurance for travel claims must ensure that insurance is adequate, current, and that evidence of renewal is seen before expiry. Insurance cover for officers who only do training mileage needs to be checked by line management. An escalation process should be established for expired certification where renewal has not been verified to mitigate the Council against claims. | Low | 31/03/16 | Complete | |
| Finance | Expenses | Payroll and Personnel should perform a reconciliation of all posts in receipt of essential user allowance to ensure that the right posts and in receipt of the allowance. | Medium | 31/03/16 | | 30/06/16 |
| Finance | Expenses | Consider streamlining the expenses and mileage claim process. This could include consolidation to reduce the number of forms used, reduction of methods of payment or the implementation of an electronic based expenses and mileage system subject to cost/benefit | Medium | 31/03/16 | Awaiting clarification | |

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| Finance | VAT | Review and update all internal VAT guidance and procedures to ensure that staff are only able to access current information. Include a date of review/revision when reviewing or amending documentation. | Medium | 31/03/16 | In progress | 30/09/16 |
| Finance | Council Tax DDE | Consider providing staff with training on fraud prevention and the identification of fraudulent documents. | Low | 10/12/15 | | 30/09/16 |
| 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 | 30/11/15 | In progress | 30/04/16 |
| Finance | VAT | Obtain advice from the Council's VAT advisory service, LAVAT, on how to handle incorrect invoices received. | Low | 31/07/15 | In progress | 30/04/16 |
| 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 | 10/09/15 | Complete | |
| Finance | Council Tax DDE | Review current practices in line with the minimum standards suggested in the MOU. | High | 10/12/15 | Complete | |
| 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 | 10/12/15 | Complete | |
| Finance | Write Offs | Service reports of write offs to be approved by Director of Finance should evidence approval at service manager level. | Medium | 10/09/15 | 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 | 31/07/15 | Complete | |
| Finance | Direct Debit / Standing Order | Remove or replace the out of date How to Pay.pdf http://finance.tmbc.gov.uk/assets/SL5/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 Revised 31/03/2016 | Complete | |
| Finance | VAT | Introduce arrangements to monitor credit notes or refunds for lease vehicles returned as early termination. | Low | 31/05/15 | Complete | |
| 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 | 31/05/15 | Complete | |
| 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 | 30/09/15 | Complete | |
| Finance | VAT | Amend mileage claim and VAT spreadsheets, using conditional formatting to highlight potential anomalies. | Low | 30/06/15 | 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 | 30/09/15 | 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 | 30/06/15 | Complete | |
| Finance | Procurement | Amend the Procurement Checklist to give job titles rather than the officer names. | Low | 30/09/15 | Complete | |
| Finance | Procurement | When the Procurement Strategy and/or Buyer's 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 | 30/09/15 | 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 Revised 30/04/2016 | 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 | 30/11/15 | 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 | 30/11/15 | 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 | 31/12/15 | Complete | |

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| 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 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 | 31/12/15 | 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 | 31/08/15 | Complete | |
| Finance | Payroll | Personnel should instigate procedures to ensure that payments for early termination fees on lease cars are reclaimed promptly. | Medium | 31/07/15 | Complete | |
| P, H & EH | Housing Allocations Register | A fair processing statement should be included in the annual review letters for all applications which pre-date inclusion of such statement. | High | 31/03/16 | Complete | |
| P, H & EH | Housing Allocations Register | Good practice: Include a short statement of non-interest on the file sheet for case officers to sign and date | Low | 31/03/16 | Complete | |
| P, H & EH | Housing Allocations Register | Good practice: File checklists should have the name of the case officer as well as the date the checks are completed | Low | 31/03/16 | Complete | |
| P, H & EH | Housing Allocations Register | Transparency: Welcome letters should explain the reason that the band has been allocated, from the information available on Locata, and include the right to a review. | Low | 31/03/16 | Complete | |
| P, H & EH | Housing Allocations Register | Define a percentage of QA checks to be conducted and record evidence that checks have been performed and by whom. | Low | 31/03/16 | Complete | |
| P, H & EH | Housing Allocations Register | Letters should show the correct amount of time to request a review as stated in the current version of the Housing Allocations Scheme. | Medium | 31/03/16 | Complete | |
| P, H & EH | Housing Allocations Register | Ensure that customers are advised of any delays in decision making, in line with the timescales in section 9 of the Housing Allocations Scheme, recording contact and progress on Locata's Journal facility. | Low | 31/03/16 | Complete | |
| P, H & EH | Housing and Financial Assistance | Finalise the draft Anti-Fraud policy and Fraud Prevention appendix. | Low | 01/09/15 | Superseded | |
| 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 | 31/10/15 | In progress | 30/04/16 |
| 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 | 31/07/15 | 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 | 30/06/15 | Complete | |
| 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 | 30/09/15 | 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 | 30/09/15 | 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 | 30/09/15 | 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 | 30/09/15 | 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 | 30/09/15 | 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 | 30/09/15 | Complete | |
| Street Scene | Tonbridge Cemetery Services | Provide basic information about the Cemetery including the address on the Council's website | Low | 08/02/16 | Complete | |
| Street Scene | Tonbridge Cemetery Services | Review the pricing strategy for historical searches. | Low | 08/02/16 | 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 | 31/10/15 | | 31/03/17 |
| 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 | 30/09/15 | In progress | 30/04/16 |
| 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 | 31/12/15 | Awaiting Response | |
| Street Scene | Car Park Income | Rationalise team functions between field staff and administrative staff. | Medium | 31/12/15 | Awaiting Response | |
| Street Scene | Car Park Income | Improve key security so that only approved staff has access to cash machine keys | Medium | 31/07/15 | 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 | 31/08/15 | Complete | |
| 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 | 31/07/15 | 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 | 31/07/15 | Complete | |

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| 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 | 09/11/15 | Superseded | |
| 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 | 30/09/15 | 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 | 30/11/15 | 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 | 30/11/15 | 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 | 30/09/15 | 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 | 30/09/15 | Complete | |
| Street Scene | Tonbridge Cemetery Services | Confirm the Council's electronic-only storage meets the legal requirement to hold a Register of Burials. | High | 09/11/15 | 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 | 31/05/15 | Complete | |
| Street Scene | Grounds Maintenance | Ensure that the Contractor is consistently referred to as Landscape Services. | Low | 31/05/15 | 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 | 30/06/15 | 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 | 30/06/15 | 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 | 30/06/15 | 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 | 30/06/15 | 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 | 30/09/15 | 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 | 31/08/15 | 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 | 31/08/15 | 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 | 31/10/15 | Complete | |
| 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 | 31/07/15 | 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 | 31/07/15 | 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 | 31/07/15 | Complete | |
| Street Scene | Car Park Income | When the next review of Council owned car parks is undertaken, identify whether income can or should be obtained to cover or contribute towards the running costs of each car park either as Pay and Display, Pay by Mobile, Permits or selling/leasing to parish councils. The review should not be limited to car parks with existing charges | Low | 31/03/16 | Complete | |