

Internal Audit and Counter Fraud Update – Annex 3. Follow up of recommendations

Service	Audit Title	Recommendation	Priority	Date due	Audit opinion on client response	Revised Target Date
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	Completed	
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	Completed	
Central	Community Safety Unit	Invoices should either be authorised by the Community Safety Manager or annotated by him as evidence of being suitable for payment, before passing to another officer with delegated authority.	Medium	30/06/2016	Completed	
Central	Community Safety Unit	The Partnership should include a section in their Terms of Reference regarding the use and level of reserve funds, including the criteria in the event that a contributing partner withdraw from the Partnership, ceases to exist, or the membership of the Partnership changes.	Medium	31/10/2016	Not yet implemented (Revised date agreed)	31/07/17
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	Completed	
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	Completed	

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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	Not yet implemented (revised date agreed)	30/06/17
Central	Members' Allowances	Seek advice from Legal as to whether the Council needs to advertise in a local newspaper as per Part 3, para 16 (2) of The Local Authorities (Members' Allowances) (England) Regulations 2003, or whether the information being available online and, by request, at Council offices is acceptable.	Medium	30/04/2016	Not yet implemented (revised date agreed)	30/04/2017
Central	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	Completed	
Central	Tonbridge Castle	Risk assessment(s) should be drawn up for all facilities hire activities at the Castle using the current format. Existing risk assessments should be converted to the current format.	High	30/04/2016	Superseded	
Central	Tonbridge Castle	A reconciliation control should be implemented to ensure that all invoices for the hire of the Council Chamber are paid to avoid financial loss.	Medium	30/04/2016	Superseded	
Finance	Building Control	Implement a process to ensure that all income, including VAT, is complete and accurate through reconciliation and has been paid to TMBC in a timely manner	High	30/09/2016	Completed	

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Finance	Council Tax and NNDR Recovery	Accounts with an active open ended suppression should be reviewed to see if it is still required. Northgate notes should be updated when reviewed	Medium	31/12/2016	Completed	
Finance	Creditors	Exchequer Services should enquire as to the availability of a reporting function to changes made to supplier details. The service should maintain an appropriate audit trail to demonstrate changes to bank accounts, including any authorisation/verification process.	High	31/03/2016	Completed	
Finance	Creditors	Reinforce the message that all purchases made outside of the exemptions stated in the Financial Procedure Rules should be made through the purchase ordering procedure.	Medium	31/03/2016	Completed	
Finance	Insurance	Evidence of the status of claims should be obtained and retained on file. Create a claim summary front sheet for use on all claims to demonstrate the current status.	Medium	01/06/2016	Completed	

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Service	Audit Title	Recommendation	Priority	Date due	Audit opinion on client response	Revised Target Date
Finance	IT Disaster Recovery Plan	All aspects of the IT Disaster Recovery Plan should be reviewed in liaison with officers from across the organisation, updated in line with current IT industry standards, and should take into account all issues raised within this report. The Plan should then be approved by Management Team. Consideration should be given to the format and presentation for ease of accessibility and reference, ensuring that the versions in use are up to date and all systems used by the Council are captured. Version dates should appear on all sections of the plan.	High	30/09/2016	Follow-up audit	
Finance	IT Disaster Recovery Plan	The IT Manager should liaise with the Council's Data Protection Officer regarding security of back-up tapes taken off site and take any action required.	Medium	30/06/2016	Follow-up audit	
Finance	IT Disaster Recovery Plan	A log of IT disaster incidents and testing of the plan should be maintained detailing what went wrong, what corrective action was taken and any lessons learned. This information should feed into amendments to the Disaster Recovery Plan.	Medium	30/06/2016	Follow-up audit	
Finance	IT Help Desk	Key Performance Indicators need to be regularly reported to the Director of Finance and Transformation to enable performance to be monitored and managed. It is suggested that this is via FSMT on a monthly and annual basis.	High	31/05/2016	Follow-up audit	

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Finance	IT Help Desk	An exercise should take place to review all open calls that have exceeded their target dates and take necessary action to facilitate progression or closure, ensuring that notes adequately describe action taken and that the call has been reviewed.	High	31/07/2016	Follow-up audit	
Finance	IT Help Desk	Call notes should adequately describe what action has been taken to enable other officers to deal with the same call and to maintain a complete management trail. This should include explanations of why calls are still open if closure dates have been extended and any and all contact with service users. Officers should ensure that priority set is in line with published guidance.	Medium	30/06/2016	Completed	
Finance	IT Help Desk	In addition to officers monitoring their own workload, open calls should be monitored by the Administrator, Technical Support Manager and/or Duty Officer. This is especially important for calls which are approaching or have exceeded their target closure date. Where necessary assigned officers should be reminded to take action necessary to progress the call and update the service user. Notes should be entered to adequately explain reasons and action taken.	Medium	31/07/2016	Follow-up audit	

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Service	Audit Title	Recommendation	Priority	Date due	Audit opinion on client response	Revised Target Date
Finance	IT Help Desk	Before implementation of the new system a review of the controls should be undertaken to ensure an audit trail exists for all changes made, including, but not limited to, request details being changed by “super users”.	Medium	30/09/2016	Completed	
Finance	IT Network and System User Access	Ensure that line managers are aware of their responsibility to arrange the closure of open accounts within the 90 day limit. Include temporary and agency staff in the current leaver notification process and ensure all relevant system administrators are notified.	High	30/11/2016	Completed	
Finance	IT Network and System User Access	Introduce regular monitoring of network and application access to ensure the Council’s systems continue to be effectively protected.	High	30/11/2016	Not yet implemented (revised date agreed)	01/10/17
Finance	IT Network and System User Access	Maintain formal records for new accounts granted for all applications.	High	30/11/2016	Not yet implemented (revised date agreed)	01/10/17
Finance	IT Network and System User Access	Include responsibilities of the system administrator within the Information Security Policy.	Medium	30/11/2016	Completed	
Finance	IT Network and System User Access	Remind officers that they must not amend or cancel the ‘time out’ function for locked screens.	Medium	30/11/2016	Completed	

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Finance	IT Network and System User Access	System administrators should to review the security features of their system and/or seek assurance from the software provider that the current software is compliant with our own policy and PSN Code of Connection. Where requirements cannot be built into the system all officers with access should be made aware of requirements, for example if a change of password every 90 days cannot be enforced. The report facility to view passwords for the Adelante system should be disabled.	Medium	30/11/2016	Not yet implemented (revised date agreed)	01/10/17
Finance	IT Network and System User Access	Ensure all staff are reminded that personal emails should not be used to send or receive work related information or sensitive data.	Medium	30/11/2016	Completed	
Finance	Refunds (Council Tax & NNDR)	In relation to mitigating fraud risk, the Revenue Benefits Team should: - Seek guidance on identifying potential fraudulent activity, and update their procedural documentation to reflect this. - Seek advice from the Fraud Team as to whether the standard refund form should include an anti-fraud declaration, and update and implement as necessary.	Medium	31/10/2016	Partially implemented (revised date agreed)	30/06/17

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Finance	Refunds (Council Tax & NNDR)	Introduce a management control to check that where system administrators need to self-authorise, these are for bona fide reasons and suitable evidence is retained. The Section 151 officer must be advised of any issues regarding separation of duties for key financial controls.	Medium	31/10/2016	Not yet implemented (revised date agreed)	31/06/2017
Finance	Sickness Absence Monitoring	Management Team should review feedback received to consider what action is required. The issues identified above (with the exception of R1) could be addressed through adopting an integrated electronic sickness absence monitoring system such as HR21 and used for the whole process including recording, monitoring and reporting. This would require a cost/benefit analysis. Should the current e-form procedure for sickness absence recording and monitoring be retained, consider streamlining the process to improve efficiency, for example through merging the self-certification and return to work forms	Medium	31/10/2016	Not yet implemented (revised date agreed)	30/09/2017
Management Team	Sickness Absence Monitoring	All managers should be reminded of the current process and requirements.	Medium	30/04/2016	Completed	
PHEH	Building Control	Formalise Building Control Project Board meetings and ensure that minutes are taken to ensure that identified actions are identified and actioned	Medium	31/07/2016	Completed	



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PHEH	Building Control	Establish Contingency plans which would define a clear exit strategy should the partnership no longer be in the best interests of the Council	Medium	31/07/2016	Not yet implemented (revised date agreed)	31/07/2017
PHEH	Cemetery Memorials	Ensure that the Health and Safety Inspection of the Cemetery for 2015 is completed and that a record of actions taken is held	High	15/02/2016	Completed	
PHEH	Homelessness	Update the Strategy as published on the Homelessness Prevention page on the TMBC website.	Medium	30/06/2016	Not yet implemented (revised date agreed)	01/09/2017
PHEH	Homelessness	Review our own performance against the strategy and lessons learnt to help formulate the revised strategy from 2016 onwards. In addition, to inform review and revision of the Strategy contact the partners involved to engage in a West Kent Homelessness Strategy Group meeting to obtain an up to date position on the strategy overall and agree any carried forward actions.	Medium	30/06/2016	Not yet implemented (revised date agreed)	31/07/17

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PHEH	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	Not implemented	
PHEH	Statutory Nuisance Complaints	Noise boxes and other specialist equipment owned by or hired by the Council should be accurately logged in and out. Calibration should be planned for quieter times of the year to ensure the maximum number of machines are available. Use of devices with expired calibration dates should be avoided.	Medium	30/04/2016	Completed	
PHEH	Statutory Nuisance Complaints	When performing monthly checks of open cases a note should be created to advise that the case has been reviewed and why it is still open to evidence that reviews are taking place. If there is no reason to keep the case open it should be closed within the timescales in the procedure note and not left open “just in case”.	Medium	30/04/2016	Completed	

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PHEH	Statutory Nuisance Complaints	Completed note books should be checked by the Team Manager to ensure that they are correctly completed, without blank pages, including numbering and date range on the dedicated section of the cover.	Medium	30/04/2016	Completed	
SSLTS	Cemetery Memorials	Discuss the ongoing schedule of inspections with the Health and Safety Officer and amend the Operational Risk Register accordingly	Medium	15/04/2016	Completed	
SSLTS	Cemetery Memorials	Amend the notification letter to require a response from all contactable grave owners	Medium	15/01/2016	Completed	
SSLTS	Cemetery Memorials	Amend notification letter to include a time period for independent repairs to be completed by.	Medium	15/01/2016	Completed	
SSLTS	Cemetery Memorials	Consider reviewing the permit procedure for authorising memorial masons to conduct the work, in particular their access to work at the cemetery	Medium	15/04/2016	Completed	
SSLTS	Cemetery Memorials	Consider the introduction of a review of memorials after their completion to ensure that they comply with the authorised design and finished to a satisfactory standard	Medium	15/04/2016	Completed	
SSLTS	IT Disaster Recovery Plan	Business Impact Assessments should be updated for all business areas and reviewed by the Business Continuity Manager to ensure that the IT Disaster Recovery Plan is based on up to date priorities and criticality.	High	31/07/2016	Follow-up audit	

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SSLTS	Refuse and recycling contract management	Ensure local records of defaults are kept up to date with financial penalties applied as relevant.	Medium	01/04/2016	Completed	
SSLTS	Refuse and recycling contract management	Ensure any new contract/agreement contains contingency plans detailing arrangements in place regarding termination of the contract or inability of the provider to continue to deliver the service. This should align to any additional contingency plans provided by the contractor and exit strategies within the contract such as performance bonds.	Medium	01/08/2016	Follow-up audit	
SSLTS	Tonbridge Cemetery Services	Confirm the Council's electronic-only storage meets the legal requirement to hold a Register of Burials.	High	09/11/2015	Completed	
SSLTS	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	Completed	
SSLTS	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	Not yet implemented (revised date agreed)	30/06/2017
Finance	Refunds (Council Tax & NNDR)	Update relevant Council Tax and NNDR procedural documentation for the Revenues Team to ensure that: - Any and all evidence required to action a change of particulars is clearly listed, also noting where no	Medium	31/03/2017	Not yet implemented (revised date agreed)	30/06/17

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		evidence is required. - It is clearly stated who is able to authorise such refunds.				
Finance	HBOP	PGP software should be provided to at least one other appropriate officer in the Revenues and Benefits Team, to ensure that RTI and HBMS data can be extracted in the absence of the Benefit Office Supervisor, so that those deputised are able to import the data.	Medium	28/02/2017	Complete	
Finance	HBOP	The Compiled Stats (HBRF) report which shows overpayments generated and recovered should be corrected, ensuring that figures/periods are included only once.	Medium	31/03/2017	Not yet implemented (revised date agreed)	30/06/17