

Audit reviews from 2012-13 plan finalised in 2013-14

Audit Review Title	Planned Quarter	Status	Audit Opinion	Scope of Audit and Findings
<i>Payment Card Industry Data Security Standards (PCI DSS)</i>	<i>1</i>	<i>Final Report Issued</i>	<i>---</i>	<i>The audit provided consultancy advice on the Council's compliance with PCIDS requirements, including cost associated with self or external assessments, and arrangements to securely store and destroy payment card details.</i>
<i>Payroll</i>	<i>4</i>	<i>Final Report Issued</i>	<i>Substantial</i>	<i>The audit found that that key controls are in place and operating effectively over the payroll function of the authority.</i>
<i>Fighting Fraud Locally Compliance</i>	<i>4</i>	<i>Completed</i>	<i>---</i>	<i>The audit provided consultancy advice to identify the extent to which the Council's counter fraud arrangements comply with the Fighting Fraud Locally Strategy and identify opportunities to further enhance arrangements.</i>
<i>Complaints Handling</i>	<i>2</i>	<i>Completed</i>	<i>Limited</i>	<i>The audit found that there are adequate arrangements in place for a response to be prepared for complaints received however these arrangements were not consistently applied in line with the Council's policy in practice.</i>
<i>Data Protection Statements/Declarations</i>	<i>4</i>	<i>Postponed to 2013-14 plan at the request of the Chief Executive</i>	<i>---</i>	

N.B. All items in italics have been reported to previous meetings of the Audit Committee

2013-14 Audit Plan Assurance Work

Audit Review Title	Planned Quarter	Status	Audit Opinion	Scope of Audit and Findings (where finalised)
<i>Car Parking Income</i>	1	<i>Final report issued</i>	<i>Amber</i>	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Adequate arrangements exist to ensure the regular collection of money from the council's parking meters. The audit found that the Council's contractor is making cash collections in line with the contract. Opinion: Green.</i></p> <p><i>RMO2 – There are adequate arrangements in place to manage the council's parking meters. The audit found the Council has a contract in place with the supplier to maintain the parking meters, however opportunities were identified to enhance the recording and monitoring of repairs requested to ensure faults with meters are rectified within the timescale specified in the contract. Opinion: Amber.</i></p> <p><i>RMO3 – Income received through the Council's parking meters, season tickets and pay by mobile is verified, recorded and banked effectively. The audit found that arrangements are in place for income to be banked and recorded on the Council's ledger, however it was recommended that a reconciliation process be implemented to confirm the Council receives the correct amount from Park Mobile in respect of usage of the Pay By Mobile service. Opinion: Amber.</i></p>
<i>IT Asset Management</i>	1	<i>Final report issued</i>	<i>Amber</i>	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Adequate policies and procedure notes exist to support the procurement of IT Assets. The Council has set out appropriate policies and procedure notes to support the procurement of IT Assets, however the Council does not have a contract in place with an IT equipment supplier; while work is underway to procure a new contract equipment is procured through a framework agreement. Opinion: Amber.</i></p> <p><i>RMO2 – The process for acquiring and recording IT Assets is appropriate. The audit found that arrangements are in place for all IT assets to be recorded on a register though opportunities to enhance records relating to equipment used by staff working from home were identified. Opinion: Amber.</i></p>

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				<i>RMO3 – The accounting of IT Assets in respect of renewals, disposals and depreciation is adequate. The audit found that arrangements are in place for the renewal of IT assets and for the secure disposal of equipment that has reached the end of its useful life and for this to be accurately accounted for though opportunities to improve records relating to disposals were identified. Opinion: Amber.</i>
<i>Mobile Telephones</i>	<i>1</i>	<i>Final report issued</i>	<i>Red</i>	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Provision of mobile phones is adequately documented and administered. The audit found that the Council does not have a formal policy in place to support the provision of mobile phones to staff and weaknesses were identified in the arrangements to maintain an inventory. Opinion: Red.</i></p> <p><i>RMO2 – Costs are adequately administered. The audit found that arrangements to pay and recharge services for mobile phones are effective however arrangements to monitor usage are weak. Opinion: Red.</i></p> <p><i>RMO3 – Allowances given towards use of private mobile phones are appropriately administered. While there is no formal policy in place in respect of allowances for business use of private mobile phones, the audit found arrangements to pay the allowance were adequate. Opinion: Amber.</i></p> <p><i>It should be noted that the audit testing conducted did not identify any instances of misuse/ abuse of mobile phones provided. The weaknesses identified are not considered to represent a significant governance issue as the financial risk is relatively small (representing a total expenditure less than 10% of the Council's triviality threshold for the Statement of Accounts) and the function is not key to the achievement of any of the council's objectives.</i></p> <p><i>Action was taken by management to address the weaknesses identified in the audit immediately after the issue of the report; the report was considered by Management Team, a review of all mobile contracts has been carried out and a draft policy prepared. Internal Audit will continue to monitor progress against the recommendations agreed.</i></p>

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<i>Recruitment Vetting Procedures – Counter Fraud Review</i>	1	<i>Final report issued</i>	Red	<p><i>The audit considered the Council’s arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Adequate recruitment vetting procedures exist to reduce the risk of employment fraud both internally and externally. The audit found that evidence of identification, right to work and qualifications is not routinely saved. This does not mean that checks were not carried out, however assurance could not be provided that these checks are taking place in practice. As such it was recommended that evidence should be retained on personnel files of successful applicants. In addition arrangements to verify the identity, right to work and qualifications of staff procured through Recruitment Agencies were found to be weak with records maintained by individual services not Personnel. Opinion: Red. It should be noted that the review did not identify any instances of fraud, false employment records and all staff required to hold professional qualifications were confirmed as current members of the appropriate bodies.</i></p> <p><i>Action was taken by management to address the weaknesses identified in the audit immediately after the issue of the report; the report was considered by Management Team and responsibilities of Personnel and recruiting managers have been clarified in instructions to staff. Internal Audit will continue to monitor progress against the recommendations agreed.</i></p>
<i>Grant Claims</i>	3	<i>Final report issued</i>	Green	<p><i>The audit considered the Council’s arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Adequate policies and procedure notes exist to support the payment of grant claims and Parish Precepts. Audit testing confirmed appropriate policies and procedures are in place. Opinion: Green.</i></p> <p><i>RMO2 – Adequate records are maintained of all grants, Parish Precepts and financial arrangements with Parish Councils that have been approved and are to be paid. Audit testing confirmed that appropriate records including Member approvals exist to support payments to Parish Councils. Opinion: Green.</i></p>

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<i>Asset Management</i>	1	<i>Final report issued</i>	<i>Amber</i>	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Adequate records are maintained of all the Council's land and property holdings in respect of fixed assets. The audit found that the council has an asset register in place and arrangements in place for this to be maintained, and for income in respect of rents and leases of council properties to be recovered through the council's Debtors system. The audit recommended that these arrangements be supported by the production of an Asset Management Plan and for records of rental/lease income due to be streamlined and digitised. Opinion: Amber.</i></p> <p><i>RMO2 – Reviews are carried out of property holdings in light of changing operational needs and market opportunities. The audit found arrangements in place for assets to be reviewed and re-valued on a rolling programme in line with professional guidance. The reviews have resulted in the rationalisation of assets held including the lease of office space to Kent Police; audit testing however identified delays in the invoicing arrangements. Opinion: Amber.</i></p> <p><i>RMO3 – Valuations, acquisitions, sales and leases are appropriately dealt with obtaining the best terms for the Council. Audit testing identified weaknesses in the process for administering Periodical Income Accounts (the functionality within the Debtors system that allows for automated billing in line with lease/rental agreements), variances between rental/lease agreement details held in Finance and Estates Management, and the accurate and timely application of RPI increases. Opinion: Red.</i></p> <p><i>RMO4 – There is an effective estates management service. The review found that the Council's Estates Team are appropriately qualified and experienced, with arrangements in place to ensure the team are kept up to date on best practice; the review recommended that procedure notes be prepared to support officers in the more complex and less frequently applied processes. Opinion: Amber.</i></p>

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<i>Leisure Services Business Unit (LSBU) Income Collection</i>	<i>1</i>	<i>Final report issued</i>	<i>Green</i>	<i>The audit considered the Council's arrangements in respect of the following risk management objective (RMO): RMO1 – Cashing up and banking procedures are adequately controlled across all LSBU sites and cash is adequately collected and verified. This audit examined income records from the LSBU during the period 1 April – 31 October 2013 prior to the Leisure Trust as these figures will feed the Council's Financial Statements for the 2013-14 financial year. The review found that key controls were in place and working effectively with income receipted, banked and recorded on the general ledger accurately and on a timely basis. Opinion: Green.</i>
<i>Parking Enforcement - Penalty Charge Notice Recovery</i>	<i>2</i>	<i>Final report issued</i>	<i>Amber</i>	<i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – Adequate policies and procedure notes exist in relation to recovery of Penalty Charge Notices (PCNs). Audit testing found that the Council works to a Parking Recovery Policy within the Corporate Debt Recovery Policy with arrangements to ensure Civil Enforcement Officers are adequately trained. The review recommended that comprehensive procedure notes be prepared to support the administration of the service. Opinion: Amber. RMO2 – Appropriate procedures are in place to calculate, agree, issue and recover PCN charges. The audit found that there are arrangements in place for Penalty Charge Notices to be accurately calculated and appropriately issued, with recovery a combination of automated system actions and where this is not successful, manual officer intervention. Audit testing of cases subject to recovery action found that all cases are progressed through the stages set out in the policy however some delays in the later stages of recovery were identified. Opinion: Amber.</i>
<i>Council Tax Reduction Scheme</i>	<i>2</i>	<i>Final Report Issued</i>	<i>Green</i>	<i>The audit considered the Council's arrangements in respect of the following risk management objective (RMO): RMO1 – An appropriate scheme and effective process has been adopted following the introduction of the Council Tax Reduction Scheme (CTRS). The review found that the Council Tax Reduction</i>

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				<i>Scheme implemented at Tonbridge & Malling Borough Council had been developed, publicised and implemented in line with the Government guidance. Audit testing also confirmed that the system parameters had been appropriately set to ensure the reduction is accurately calculated and applied to accounts, with recovery parameters adjusted to ensure outstanding liabilities are recovered. Opinion: Green.</i>
<i>Discretionary Housing Payments</i>	2	<i>Final report issued</i>	<i>Red</i>	<i>The audit considered the Council's arrangements in respect of the following risk management objective (RMO): RMO1 – There are appropriate arrangements in place for administering Discretionary Housing Payments (DHPs). The review found that the council has a policy in place in respect of DHPs which sets out arrangements for applications to be considered and awarded on the Northgate Benefits System. Audit testing found weaknesses in the process that had resulted in two cases that had been paid a DHP though they were not eligible in line with the Council's policy (though not in defiance of the guidance from the Department for Work & Pensions which is less specific); in addition one of these cases had been paid in duplicate. Audit testing also identified opportunities to strengthen controls and improve the accuracy and consistency of record-keeping, authorisation of determinations made on applications for DHPs and clarification of the appeals process. Opinion: Red. It should be noted that management have responded positively to the review and were taking steps to improve controls during the audit review process.</i>
<i>Concessions</i>	3	<i>Final Report Issued</i>	<i>Amber</i>	<i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – Adequate records are maintained of all concessions with the Council. Audit testing found that there are arrangements in place to maintain records of all concessions held though opportunities to enhance and update these were identified. Opinion: Green. RMO2 – Leases/agreements are appropriately dealt with obtaining</i>

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				<p><i>the best terms for the Council. The audit found that appropriate processes have been followed in the selection of contractors for concessions with details of decisions reported to Members. Audit testing identified delays in the invoicing of concession holders and errors in the application of VAT codes with recommendations agreed to address these. Opinion: Amber.</i></p> <p><i>RMO3 – All concession lease/agreements are being monitored. There are arrangements in place for relevant officers across the council to meet regularly to monitor the operation of the concessions and that while some concessions have been subject to a Council inspection, there are no formal arrangements for ongoing inspections though a schedule was being prepared during the course of the audit. Opinion: Amber.</i></p> <p><i>RMO4 – Potential for other future concessions has been considered. Audit testing found that opportunities to introduce additional concessions have been explored; there has been no interest from potential operators however this is kept under review. Opinion: Green.</i></p>
Youth & Play Development - Income Collection	2	Final Report Issued	Green	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – There are adequate processes in place to ensure that all income streams for the Activate, Y2 Crew and Playscheme for Summer 2013 are secure. Audit testing identified a couple of issues regarding receipts, recording the payment type and requiring the Leisure pass to be amended with recommendations agreed to address these. Opinion: Amber.</i></p> <p><i>RMO2 – There are adequate processes in place to ensure that the schemes are strictly controlled in line with Ofsted guidance. Audit testing found these processes were sufficient. Opinion: Green.</i></p> <p><i>RMO3 – There are adequate procedures in place to ensure that staff are aware of the risks associated with the management of the schemes. The audit found adequate policies, procedures and inspections or reviews carried out of the venues. Opinion: Green.</i></p> <p><i>RMO4 – There is sufficient public liability and employer's liability</i></p>

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				<p><i>insurance which was seen and agreed to be in place. Opinion: Green.</i></p> <p><i>RMO5 – The schemes are monitored to achieve savings. The audit found changes had been made shorten the schemes and moves have been made to offer electronic payments systems where feasible. Opinion: Green.</i></p>
<i>Planning Applications</i>	2	<i>Final report issued</i>	<i>Amber</i>	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Adequate procedures have been adopted for the administration of planning applications. Audit testing identified key controls to be in place effectively through the planning applications process. Identified that stronger control should be in place in respect of planning officers declaring interest in particular applications. Opinion: Amber.</i></p> <p><i>RMO2 – Adequate processes exist in relation to handling and banking of development control payments. The audit found strong banking, handling and payment controls in place. Opinion: Green.</i></p>
<i>NNDR Administration & Recovery</i>	4	<i>Final Report Issued</i>	<i>Green</i>	<p><i>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</i></p> <p><i>RMO1 – Arrangements are in place to identify, record and reconcile chargeable properties within the borough. Audit testing found all arrangements to be appropriate. Opinion: Green.</i></p> <p><i>RMO2 – Charges placed upon properties are in line with the relevant legislation and transactions are appropriately recorded. The audit found most key controls to be working effectively, with a weakness found surrounding the recording of refunds on Northgate. Opinion: Amber.</i></p> <p><i>RMO3 – Arrangements are in place to identify and recover unpaid NNDR liabilities. Arrangements were found to be appropriate. Opinion: Green.</i></p>
<i>Refuse Collection, Recycling and Street Cleansing</i>	3	<i>Final Report Issued</i>	<i>Green</i>	<p><i>The audit considered the Council's arrangements in respect of the following risk management objective (RMO):</i></p> <p><i>RMO1 – Appropriate controls exist to ensure that the Refuse Collection, Recycling and Street Cleansing contracts are monitored</i></p>

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				<i>and managed effectively to ensure that the council's obligations are delivered. Audit testing found all key functions to be working well with the Council meeting both its statutory and contractual obligations. Additional monitoring of missed bins was found to be in need, which requires Waste Services to liaise with IT Services. Opinion: Green.</i>
Council Tax Administration & Recovery	4	Final Report Issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Effective controls are in place for the proper administration of Council Tax. Audit testing found key controls regarding the administration of Council Tax to be effective. Opinion: Green.</p> <p>RMO2 – Effective recovery procedures are in place for the collection of Council Tax debt. The audit found recovery arrangements to be adequate, with a weakness found at the point at which debts are returned from the bailiff. Opinion: Amber.</p>
Payroll	4	Final report issued	Green	<p>The audit considered the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – Adequate controls are in place for the effective operation of the council's Payroll function. Audit testing found key controls working consistently and effectively throughout the Payroll function. One weakness was identified whereby monthly verification emails were not always responded to in order to clarify the staff for inclusion within the current pay run. Opinion: Green.</p>
Events Management	3	Consultancy report finalised	N/A	The review identified opportunities to further enhance the management of future events by analysing the management and experiences of the Taste of Tonbridge day.
Debtors	3	Final report issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – Effective key controls are in place to manage the council's Debtors system. Audit testing confirmed that appropriate key controls are in place though instances were identified where controls had not been complied with; recommendations were made in respect of action taken when debts are returned form debt</p>

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				collectors, audit trails where recovery action is withdrawn and reminders for all staff of their responsibilities when raising debtor invoices. <i>Opinion: Amber.</i>
Commercial Food Safety Regulation	3	Final report issued	Green	The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs): RM01 – There are plans, policies and procedures in place as required by the food safety legislation and guidance. The audit found these to be in place with just some minor amendments/updates to the policies required. <i>Opinion: Green.</i> RM02 – There are arrangements in place to carry out effective food safety inspections and enforcement activity in the Borough. The audit found that appropriate arrangements are in place with inspections carried out in line with agreed priorities. <i>Opinion: Green.</i>
Benefit Investigations	2	Final Report Issued	Amber	The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – The Investigations Team work to policies and procedure notes that are in line with guidance and legislation. Testing found appropriate policies in place however limited procedure notes to demonstrate changes in working practices. <i>Opinion: Amber.</i> RMO2 – Arrangements are in place to investigate benefit fraud referrals. Audit testing confirmed investigation processes are in place and working effectively, however an issue was identified whereby the originator of referrals made through the form on the Council's website could be identified despite offering anonymity to users. <i>Opinion: Amber.</i> RMO3 – Arrangements are in place to conduct compliance work to help ensure benefit changes of circumstances result in updating benefit cases. Audit testing confirmed appropriate arrangements are in place and effective for compliance work to be carried out, however a full audit trail is not always retained to track that all cases are being dealt with. <i>Opinion: Amber.</i> RMO4 – Arrangements are in place to proactively prevent and detect fraud. Appropriate arrangements are in place including

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				liaison with DWP and participation in the NFI, however full records of this work are not currently maintained. <i>Opinion: Amber.</i>
Housing Benefit Overpayments Management	4	Final Report Issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Appropriate and timely action is taken to recover all Housing Benefit Overpayments. Audit testing found compliance with key controls in this area to have significantly improved since previous audit reviews with recovery action more closely in line with the policy in place. Recommendations to review and update the policy and further enhance administration arrangements were identified. <i>Opinion: Amber.</i></p> <p>RMO2 – There are effective performance monitoring arrangements in place in respect of overpayments. Audit testing found arrangements are in place for performance to be measured and monitored, however opportunities to review and simplify measures in place were identified. <i>Opinion: Green.</i></p>
Bank Reconciliation	2	Final Report Issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – There are key controls in place which ensure that all areas of the bank reconciliation are carried out in an accurate and prompt manner. Audit testing found appropriate key controls are in place and complied with to reconcile the Council's bank accounts. Recommendations were made to improve the timeliness of reconciliations along with removal of some staff accesses to the Bankline system. <i>Opinion: Amber.</i></p>
Creditors	4	Final Report Issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Effective key controls exist to manage the Creditors function. Key controls were found to be in place and generally complied with, however audit testing found that purchase orders are not raised for all expenditure where required. <i>Opinion: Amber.</i></p> <p>RMO2 – Effective key controls are in place to manage the corporate petty cash function. Audit testing confirmed key controls are in place and working effectively. <i>Opinion: Green.</i></p>

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Personal & Premises Licensing	3	Fieldwork completed, report with client for consideration	---	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Effective policies and procedure notes exist to support the personal and premises licence function.</p> <p>RMO2 – Appropriate arrangements are in place for the proper administration of personal and premises licences.</p> <p>RMO3 – Appropriate enforcement arrangements exist for personal and premises licences.</p>
Car Parking Permits	4	Fieldwork completed, report drafted	---	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate arrangements exist for the processing and monitoring of parking permit applications (including car park season tickets, residential and business permits).</p> <p>RMO2 – Adequate arrangements exist for the control of Visitor Permits and Dispensations.</p>
Data Protection	4	Fieldwork completed, report drafted	---	<p>This audit considers the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – There are adequate data protection policies and procedures in place.</p>
Housing Benefits - Assessment, Interventions & Reviews.	3	Fieldwork underway	---	<p>Due to resource issues in the Revenues & Benefits Team, management requested this audit be deferred to the beginning of 2014-15.</p> <p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Housing Benefit applications are assessed accurately with workloads prioritised to make the best use of available resources.</p> <p>RMO2 – Arrangements are in place for Housing Benefit Claims to be reviewed to identify and reduce errors and overpayments.</p>

2014-15 Audit Plan Assurance Work

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Treasury Management	1	Fieldwork completed, report drafted	---	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are appropriate policies and strategies in place with the CIPFA Code of Practice which are reviewed, approved and monitored regularly.</p> <p>RMO2 – Appropriate procedures are followed in respect of the investment of treasury management funds.</p> <p>RMO3 – Externally managed funds are effectively managed and controlled in line with Council policies.</p>
Fees & Charges	1	Fieldwork completed, report drafted	---	<p>The audit considers the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – Fees and Charges are adequately set, approved, communicated and applied.</p>
Income Collection – Payment Kiosks	1	Fieldwork underway	---	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate arrangements exist for operating and cashing up of income received via the Council's payment kiosks.</p> <p>RMO2 – Adequate arrangements exist for the recording, coding and balancing of all income received via the Council's payment kiosks.</p> <p>RMO3 – Appropriate controls exist in respect of contingency planning and minimising the potential for fraud.</p>
Income Collection – Web & Telephone	1	Fieldwork underway	---	<p>The audit considers the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – Adequate arrangements exist for the collection and accounting of income received via the Council's website and over the telephone.</p>

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