

Audit Review Title	Current Status	Audit Opinion	Summary of Audit Findings
Risk Management	Draft Report	TBC	
Corporate Governance	Cancelled		Replaced by Delivery of Corporate Strategy
Delivery of Corporate Strategy	Complete	n/a	<p>The Council has undertaken only a single review of its progress on delivery of the 2017-2019 Strategy. Unfortunately the review did not cover all of the aims and objectives set out in the original Strategy and has not been presented to a Committee.</p> <p>This means that the majority of Elected Members responsible for the approval of the Strategy are unaware of the progress being made by the Council in delivering the outgoing Strategy.</p> <p>The results of the 2017-19 review were not carried forwards into the new Strategy as the 2017-19 review only recorded what the Council has achieved over that period rather than assessing what it has achieved against the objectives in the Strategy itself.</p> <p>Our discussions have established that the draft 2020-2023 Strategy was developed and was then consulted upon internally with Senior Management and Services from across the Council being asked for input into the content of the proposed Strategy. In obtaining approval of the Strategy, Elected members have also had an opportunity to comment on the content of the proposed Strategy. Developing a draft strategy and then consulting on it internally is not in line with how other organisations develop their Corporate Strategies. Similarly, not undertaking an external consultation on new Corporate Objectives is also not in line with the stance taken by other similar organisations.</p> <p>3 Recommendations made.</p>

<p>Enforcement</p>	<p>Complete</p>	<p>Adequate</p>	<p>At the time of audit testing, the Corporate Enforcement Policy had not been published on the TMBC website, and a number of services were not aware of its existence or content.</p> <p>The Council's Constitution requires all Chief Officers to notify the Monitoring Officer, S151 Officer and Chief Executive, in writing, of all officers which have been granted delegated authority to undertake enforcement duties. The Monitoring Officer and Chief Executive have a file detailing officer delegations from across the Council. However, the S151 Officer does not hold such a file and therefore delegations are not being held fully in accordance with the Constitution. Testing also identified six officers which undertake enforcement duties but are not listed in the file held by the Monitoring Officer.</p> <p>PACE refresher training was provided on 13/01/20 but not to all officers undertaking enforcement duties. No officers attended from Street Scene, Licensing or Parking.</p> <p>Enforcement activity is not specifically monitored to ensure compliance with the Corporate Enforcement Policy. However, enforcement activity is monitored in individual areas to ensure compliance with the relevant legislation and therefore by default the Corporate Enforcement Policy is also being complied with.</p> <p>Discussions with various service areas established that there are often times when it would be useful to have intelligence on other enforcement activity. At present, there is no officer working group in place as a forum for both sharing intelligence and best practice relating to enforcement. There are also currently no performance measures listed in the Corporate Enforcement Policy. Consequently the Council is unable to review and measure its performance against the Policy.</p> <p>5 recommendations raised, one rated as 'high'</p>
<p>General Data Protection Regulations</p>	<p>Ongoing</p>	<p>NA</p>	

<p style="text-align: center;">Business Continuity Plan including Emergency Planning resilience</p>	<p style="text-align: center;">Complete</p>	<p style="text-align: center;">Limited</p>	<p>The assurance rating is based on the BCP and ICT arrangements at the time of the audit, it is appreciated that both have since been tested. Disaster recovery arrangements are on the proposed 2020/21 Internal Audit Plan, where we will follow-up on recommendations made in both reports and review the effectiveness of the new arrangements.</p> <p>Roles and responsibilities for the BCP are adequately defined and communicated with specialist teams established to assist if required.</p> <p>In February 2019, the Management Team reviewed the draft schedule of mission critical and critical activities arising from service level plans and there was evidence that revisions had been made as a result of this review. However no subsequent formal Management Team approval of the BCP or of Service Level Business Continuity Directory (SLBCD) could be evidenced.</p> <p>The BCP and the SLBCD are stored in various locations. They are accessible on the server to appropriate staff and can be retrieved if the network is down through Resilience Direct, A list of TMBC staff who have a login was provided, which confirmed that all Duty Co-ordinators have one.</p> <p>Review of the Civil Contingencies Act 2004 and associated guidance confirmed TMBC are complying with some of its duties as a Category One responder. These include prioritising and risk assessing services, however, in some areas, such as exercising and reviewing plans, the Council is not compliant with the Act.</p> <p>In order for services to be recovered within the service recovery timescales (as agreed by the Management Team) the IT DRP should ensure systems can be restored in line with the Corporate BCP requirements.</p> <p>None of the plans have been exercised to date and at the time of the audit there were no formal plans to do so.</p> <p>7 recommendations raised, 4 rated as 'high'</p>
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<p>Land Charges</p>	<p>Complete</p>	<p>Substantial</p>	<p>The overall objective of the audit has been to provide assurance on the adequacy and effectiveness of the procedures and controls in place around the Land Charges function.</p> <p>Finance officers were found to have suitably robust procedures in place for ensuring that income and expenditure relating to the Land Charges function is accurately collected for inclusion in the end of year Land Charges Trading Account which the Council is required to publish. However, costs associated with the provision of those searches has only been partially included in the Trading Account. This results in the accounts giving the reader the impression that the Council has made a considerable profit, when in fact it has made a small loss.</p> <p>Review of a sample of 20 searches was able to confirm that the correct fees are being charged and that accurate search information is being provided on a timely basis.</p> <p>Testing identified that there are no contingency arrangements in place for the Land Charges function. When both officers are in work, between them, they have sufficient capacity to deal with normal caseloads and continue to provide accurate searches in a suitable timescale. However, one officer is able to maintain normal levels of outputs for only a short period.</p> <p>The Maintenance of the Land Charges function and the Official Search of it will be transferring from the Council to HM Land Registry at some point in the future. Prior to the commencement of the transfer process, officers will be required to undertake a check on all data being transferred to ensure that it is correct and meets the Land Registry's data capture requirements. The work required for the transfer is likely to take a considerable amount of time, and therefore there is the requirement for planned programme and officer working group to be in place to ensure that the Council is prepared for the transfer</p> <p>3 recommendation raised.</p>
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<p style="text-align: center;">Facilities Management</p>	<p style="text-align: center;">Complete</p>	<p style="text-align: center;">Adequate</p>	<p>Property Services maintain a six year funded Building Repairs Reserves Expenditure Plan (BRREP) for planned works. Frontline, an online database, is used to record the works due for the year. This system generates reminder e-mails one month in advance of when works are due.</p> <p>The BRREP is reviewed and reported to the Management Team every 6 months and was last scrutinised in October 2019. This resulted in the inclusion, re-profiling and deferment of several works, which were reviewed by the Management Team to consider Council Priorities and subsequently approved. The BRREP includes a contingency for all sites for both works that may be arise following regular maintenance and servicing, as well as any ad-hoc reactive works required.</p> <p>There are adequate security arrangement in place for TMBC sites with CCTV and panic alarms installed where appropriate. Maintenance and servicing of CCTV systems is contracted out to Chroma Vision and undertaken annually.</p> <p>Fire panels at all TMBC sites are serviced on a quarterly basis which we evidenced for the Gibson building by review of the testing schedule, which has been implemented to incorporate all weekly, quarterly and annual tests of individual detectors and call points.</p> <p>Contract cleaning arrangements are in place for the Castle and Leisure Trusts; cleaning is dealt with in house for the Gibson building. Cleaning undertaken at the Gibson building is not recorded. We were informed that the cleaner in charge conducts visual checks which are not evidenced, therefore we cannot provide assurance that cleaning is carried out regularly or satisfactorily.</p> <p>There is a Corporate Complaints Procedure in place, to record complaints made by the public. Discussions with the Head of Buildings, Facilities and Administration established no relevant complaints have been received through the online form process. However there is no system to record issues raised by staff. Consequently, we are unable to provide assurance whether they are managed and resolved appropriately.</p> <p>4 recommendations raised with 1 rated as 'High'</p>
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Capital Projects	Complete	High	<p>The main focus of the audit was to ensure that there is an effective and efficient evaluation and approval procedure for capital projects, and that robust procedures are in place to monitor both individual projects and the capital programme as a whole.</p> <p>There is a detailed Capital Strategy which is reviewed and approved annually. The Strategy gives clear guidance to officers on the criteria which capital projects must meet in order to be put forwards for approval. All of the projects tested were found to meet with the approved criteria.</p> <p>The approvals process was found to be well documented with potential projects being evaluated by officers and Elected Members before final approval by Full Council as part of the budget setting process.</p> <p>Sample testing confirmed that wherever practical, officers are ensuring that best value is achieved for the Council when appointing contractors or purchasing goods from suppliers. Similarly, projects are being well monitored from start through to completion and the Post Implementation Review (PIR) process was found to be working effectively.</p> <p>No recommendations were raised.</p>
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<p>Property – Asset Utilisation & Disposals</p>	<p>Complete</p>	<p>Limited</p>	<p>The overall objective of the audit was to provide an opinion as to the adequacy, effectiveness and reliability of the controls in place to manage the risks of operating the property management function of the authority.</p> <p>Internal Audit found examples of asset reviews that had been undertaken and presented to members to inform a decision on the future of these assets. The detail contained within these reviews was sufficient to enable an informed review to take place. Further, rents had been charged accurately in accordance with the details in the tenancy agreement.</p> <p>However at the time of fieldwork there was no coherent strategy to manage the portfolio as a whole; the most recent Asset Management Plan expired in 2011. Consequently, Council assets may not be managed in a way that meets wider Corporate objectives.</p> <p>Rent reviews had not been documented meaning that we are unable to provide assurance that all relevant reviews had been undertaken timely and to an acceptable quality.</p> <p>Three recommendations were made, two of which are high priority. All of the recommendations were accepted by management.</p> <p>3 recommendations raised, 2 were rated as ‘high.’</p>
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<p>Debtors – Debt Recovery – NNDR & HB</p>	<p>Complete</p>	<p>Substantial</p>	<p>The overall objective of the audit was to provide assurance that the Council has adequate and effective controls in place to maximise debt recovery for NNDR and Housing Benefit overpayments. This includes ensuring that there is sufficient and accurate monitoring and reporting of debts and that debts are written off only after appropriate recovery processes have been exhausted.</p> <p>Debtors in our sample had been chased timely with appropriate escalating actions. All write offs had been appropriately authorised and only after reasonable attempts had been made to recover debts.</p> <p>Internal Audit identified that reports from enforcement agencies could provide more relevant detail and that some existing policies and procedures could be enhanced.</p> <p>Two medium and two low priority recommendations were raised; three of these were accepted by management and one was partially accepted.</p> <p>4 recommendation raised.</p>
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<p>Budget Setting and Monitoring</p>	<p>Complete</p>	<p>N/A</p>	<p>There are adequate procedures available to Budget Holders detailing the budget monitoring process, including available Integra reports to assist with detailed budget monitoring (although recommendations have been made later in this letter for the need to provide Integra training).</p> <p>Many Budget Holders relied on the Administration Manager to run detailed budget monitoring Integra reports, and to advise them on budget matters. It is felt Budget Holders should be aware of the financial position as they run the day to day service and have delegated responsibility. We evidenced instances where several spreadsheets were devised to monitor budgets outside of Integra.</p> <p>A sample of cost centres identified instances where estimates were revised, suitable justification was given on the completed return to Finance in all instances. It should be noted, this review did not confirm Management Team approval prior to the submissions to Finance.</p> <p>Budgets are profiled at the beginning of the financial year based on previous year's activity. Other than the revised estimates which are produced mid-year, Finance do not prepare detailed forecasts of expected spend. Internal Audit were informed that anticipated under/over spend forecasts for the year are produced for the Financial Planning and Control reports to FIPAB and MT (Corporate Monitoring Statements) however, this is a high level, rather than a detailed line-by-line forecast.</p> <p>High level analysis of a sample of cost centres identified examples which indicated budgets were going to be over/under spent. Upon further investigation, it became apparent it was not always an accurate reflection of the budget position. This was due to additional budget amounts being approved, which would not be reflected on Integra until the mid-year revised estimate budget process, with expenditure being incurred in the interim</p> <p>5 recommendations made.</p>
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<p>IT Security – Network and Access</p>	<p>Complete</p>	<p>Substantial</p>	<p>The overall objective of the audit was to provide assurance on the adequacy and effectiveness of the physical and environmental controls in place to keep ICT infrastructure and portable devices safe and secure. It included the arrangements in place for starters and leavers.</p> <p>Testing was undertaken between the list of persons with IT access and the list of users which have read the ICT Network policies on Net Consent where it was identified that around 33% of users have not read the ICT Security policies on NetConsent. Where these had been read, they were not the latest documents.</p> <p>Strong controls were found to be in place to protect important ICT infrastructure such as servers and any other equipment kept in the ICT server room.</p> <p>ICT staff maintain an accurate asset database which records which ICT devices are in circulation, who they have been issued to and where the devices are located. Similarly appropriate measures are taken to ensure that obsolete devices and hardware are properly disposed and provided with the necessary certification to confirm secure destruction of equipment.</p> <p>Users are made aware of (and sign to acknowledge) the requirements placed upon them when being issued with portable devices and the steps they need to take to maintain security of the device.</p> <p>There were 3 recommendations raised during this audit.</p>
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<p>IT – Disaster Recovery</p>	<p>Complete</p>	<p>Limited</p>	<p>The Council is currently in the process of putting in place a Cloud based Disaster Recovery arrangement which would enable restoration of selected essential services within hours rather than weeks as is currently the case. However, at the time of the audit, this process was still at an implementation stage.</p> <p>Testing has identified that there are no offsite IT backup facilities to ensure the continuation of normal ICT functionality to services. Revenues and Benefits are the exception to this as they have an offsite system in place. Unfortunately, the Revenues and Benefits service requires access to other systems to run a normal level of service and consequently are still likely to suffer to an extent should the ICT system suffer an outage. At the time of the audit, no contingency arrangements are in place which can be used for the immediate restoration of services should there be a total loss of the current ICT infrastructure.</p> <p>The Corporate Business Continuity Plan (BCP) requires critical services to have ICT connectivity for a limited number of users of essential services within 24hrs. ICT cannot currently achieve those timescales for all essential services.</p> <p>Testing established that IT staff take regular backup copies of the data held on servers so that information can be restored. IT staff also have measures in place to securely store off-site copies of the data.</p> <p>3 'high' recommendations raised.</p>
<p>IT – New Strategy & Infrastructure</p>	<p>Complete</p>	<p>Adequate</p>	<p>This audit reviewed the planning process for the overarching IT Strategy and the Digital Strategy.</p> <p>In design, there are sufficient governance arrangements in place to enable approval and oversight of the strategy. However, we were unable to evidence that strategy design had followed a sufficiently robust process to enable a full consideration of options and risks and inform decision making. This had led to changes in strategy with some irrecoverable costs. There had also been no regular review / progress update to ensure the continued relevance of the strategy alongside delivery of the objectives contained within the strategy.</p> <p>Internal Audit raised 8 recommendations, 2 rated as high.</p>

<p style="text-align: center;">Food Safety</p>	<p style="text-align: center;">Complete</p>	<p style="text-align: center;">Substantial</p>	<p>All policies and procedures are up to date, appropriately approved and easily accessible to staff.</p> <p>There is some pro-active work being carried out to make sure that new food premises are made aware that they need to register for food liabilities with the Council. Due to the information maintained on the system, there is no way to easily monitor timeliness of new inspections. It was also noted that food alerts for action are also not documented on the Uniform system.</p> <p>Officers have demonstrated in depth knowledge and have recorded accurately with clear instruction to the food premises on actions needed to improve their hygiene rating, although it was noted through testing that the Allergen information Form was often incomplete or left blank.</p> <p>Sufficient information is made publicly available through the inspection process and through the TMBC website. Testing showed where intervention needed to be taken, the timeliness of the interventions were considered mostly compliant.</p> <p>All enforcement action that was taken against the sampled food premises were proportionate to the risk posed to health and to the seriousness of any breach of law and officers demonstrated consistency</p> <p>At the time of the report the Food Safety Team are working to develop a system that will enable officers to work electronically, currently systems are heavily paper-based.</p>
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Public Health	Complete	Adequate	<p>The overall objective of the audit was to provide assurance that robust controls are in place to provide resilience against reductions in funding and to enable achievement of outcomes.</p> <p>Service Level Agreements (SLAs) for the One You Kent Service (OYK), both with the commissioning body (KCC), and for the work-stream TMBC commission out could not be evidenced as being agreed. The Team promote the service well and conduct outreach to engage with target groups, and there is evidence of effective partnership working.</p> <p>However, there are concerns over the completeness and accuracy of a number of reported KPIs, therefore we are unable to provide assurance that all of the objectives are being met. In addition, no evidence is retained to confirm staff have completed the required training, and participant consent to sharing data does not comply with General Data Protection Regulations.</p> <p>There were 8 recommendations and 3 rated as high.</p>
Housing – Reduction of Homelessness	Complete	N/A	<p>The audit reviewed the progress of the follow up actions identified in the previous audit, of which 6 out of 8 were implemented (awaiting further evidence) and the remaining 2 were in progress. Additionally, the audit was due to review the adequacy of plans to progress the options for potential temporary accommodation solutions. However due to demands placed on the team during the Covid-19 lockdown this area of scope was not covered.</p>

Empty Properties	Complete	Limited	<p>While the Empty Property Protocol does not define roles and responsibilities for Empty Properties, it is written in such a way that indicates that Private Sector Housing officers are responsible for overseeing the process and maintaining records. Discussions with Private Sector Housing officers established that they have not been given clearly defined terms of reference from Senior Management Team detailing where to focus their limited resources, and therefore are still working, wherever practical, in accordance with the out of date Protocol which does not contain any deliverable objectives or measurable targets relating to empty properties. Similarly, Housing officers are at present only focussing their attention on empty properties which they have received complaints about and are not actively working to bring non problematic empty properties back into use.</p> <p>Other than placing posts on the Council Twitter account during Empty Homes week in September 2019, no further posts have been placed on the Twitter account to raise awareness of the assistance available to owners of empty properties. The Council does however have a section on its website relating to empty properties. Council Tax regularly mail out to empty home owners including all the assistance available through housing. In addition information is also included in annual Council Tax bills.</p> <p>There were 3 recommendation raised, 1 was rated as high.</p>
Waste Contract (Consultancy)	Cancelled		
Follow-up Discretionary Disabled Facilities Grant	Completed under follow up checks		The audit reviewed the progress of the follow up actions identified in the previous audit, of which all are currently in progress

<p>Complaints Procedures</p>	<p>Complete</p>	<p>N/A</p>	<p>Review of the Complaints Management System identified it is not being fully utilised and requires several significant improvements to enable it to operate as central system for handling all complaints.</p> <p>The high volumes of complaints tested the effectiveness of the Corporate Complaints Procedure, which was last updated in 2015, and found it not to be reflective of current processes. Notably, the expectation for the Service Complaints Officers to log all complaints received by telephone or email and subsequent correspondence onto the Complaints Management system is not being adhered to. In addition, the form it refers to for completion could not be located on Staffnet.</p> <p>The complaints procedure page on the Councils website provides different reporting options depending on the complexity of the complaint. Whilst this attempts to mirror the different stages in line with the current Corporate Procedure, encouraging complaints to initially be reported directly into services inbox could potentially cause issues with the ability to promptly identify complaints amongst day to day service requests and requires a duplication in effort to log the complaints onto the system.</p> <p>6 recommendations raised.</p>
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