

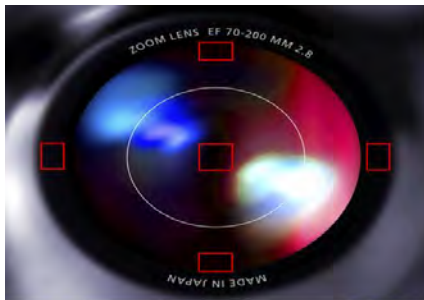


Tonbridge and Malling Borough Council

External Quality Assessment

Internal Audit Services

Executive Summary for Audit Committee – 26 July 2021



External Quality Assessment

Tonbridge and Malling Borough Council

Opinion – **GENERALLY CONFORMS**



**BUSINESS
RISK
SOLUTIONS**

Good Practice identified during the review

- The service has developed a documented internal audit methodology and supporting templates that delivers a consistent service.
- Self-assessment identifies areas in which future development will be beneficial
- Appropriate attention is given to gaining feedback and demonstration of the quality of services through use of KPI's; these reflect a position where the service is well regarded.
- In respect of Counter Fraud – the service has developed a tri-partite arrangement with other Councils that provides independent review of services.

For the future

Development of an appropriate Service Level Agreement for the provision of a future internal audit service by Kent County Council in which routine requirements which demonstrate quality and compliance with the Public Sector Internal Audit Standards becomes the basis for provision would aid oversight of the services provided.

Areas where further attention should be beneficial to the team and its clients

Key matters arising from the review:

- Increasing integration of the use by internal audit of risk-based techniques with the risk appetite of the Council particularly in terms of planning at a strategic and engagement level would be mutually beneficial,
- Developing a clear alignment through working papers for each assignment to focus on agreed management objectives, significant risks and relevant key controls that will support the content of the assurance provided in the final audit report would enhance the focus of engagements.
- Consideration should be given to the revision of the basis for expressing internal audit recommendations and opinions in line with risk impact definitions recognised by the Council within the Risk Management Policy.
- Review the narrative used within the Annual Opinion in the Head of Internal Audit Annual Report to reflect knowledge of both significant risks and other sources of assurance that are available and upon which reliance has been placed.

