

Audit Review Title	Status	Audit Opinion	Scope of Audit and Findings
Ethical Culture	Complete	Adequate	<p>The Council's Corporate Strategy sets out the vision, values, and priorities for 2020-2023, with expected behaviours clearly set out in the Council's Code of Conduct. The survey results indicate that in general staff are aware of the code of conduct and expected behaviours, however, a number of staff are unaware of what the Council values are. Overall, there are adequate policies and procedures to underpin values and expected behaviours.</p> <p>The Members Code of Conduct is very comprehensive in setting out the requirement to disclose pecuniary interests that members are obliged to declare. The staff Code of Conduct details the need to declare personal interests, financial, non-financial and membership of an organisation. Relationships to contracts are also required to be declared. However, review of the process and guidance on how to declare an interest identified areas for improvement that will help to provide assurance that interests are being declared and recorded.</p> <p>The Bullying and Harassment procedure sets out informal and formal action. Personnel advised that they had not received any reports under the anti-bullying and harassment procedure. If following an investigation, it was deemed no further action was required there is no record of these decision retained. Ten complaints through the Council's disciplinary procedure had been received with no common themes identified. Investigated complaints were referred to formal hearings where required, with appropriate actions taken, although it should be noted we were not provided with copies of the outcome to review ourselves and this opinion is based only on what has been disclosed.</p> <p>The Council have circulated guidance to staff on health and well-being. In May 2021, staff were asked to complete a health and well-being survey as a follow-on from the survey that was issued in November 2019 to assess whether the pandemic and working from home had impacted on staff wellbeing. At the time of the audit, there had been no action taken on the survey responses that were received 7 months previously.</p> <p>The Committee on Standards in Public Life (CSPL) published a report on improving ethical standards in local government and made 15 best practice recommendations. Review identified that the Council already had suitable arrangements in place to address the majority of recommendations.</p> <p>4 recommendations raised, 1 High, 2 Medium and 1 Low</p>

<p>Business Continuity Planning</p>	<p>Complete</p>	<p>High</p>	<p>The overall objective of the audit was to provide assurance as to the adequacy, effectiveness and reliability of the controls in place around business continuity arrangements. This is to ensure that the Council is identifying, documenting and taking action on learning opportunities arising from business continuity incidents. In order for an event to be considered to be a Corporate BCP event, it would be expected that it would affect more than one service. Therefore, besides the Covid Pandemic, there have been three incidents which have been considered as BCP events during 2020/21.</p> <p>Testing established that for each of the three BCP events officers took appropriate action as soon as practical to return services back to normal. In the days immediately after each incident, officers identified any learning opportunities arising as a result of the incident, and also in the action taken post incident while returning services back to normal. Officers have documented those learning opportunities.</p> <p>Elected Members and Senior Management have been provided with suitably detailed, post incident, reviews which not only contained an overview of the circumstances surrounding each incident, but more importantly, the actions taken by officers to reduce the likelihood of a similar incident taking place again.</p> <p>The actions taken by officers in the short term to return to normal service provision, are considered to be appropriate. Similarly, the longer-term action of moving the provision of IT services to a cloud-based environment is scheduled to be complete by January 2022. This will mean that even in the event of a full loss of the Gibson building, officers should be able to continue to work remotely to provide services as normal with little or no disruption.</p>
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<p>Corporate Governance</p>	<p>Complete</p>	<p>Substantial</p>	<p>This audit was undertaken as part of the agreed 2021/22 Audit Plan. The overall objective of the audit was to provide assurance that the self-assessment/Local Code of Corporate Governance is a robust evaluation of the Council's adherence to the principles of the CIPFA International Framework: Good Governance in the Public Sector, and that evidence referred to is relevant, up to date and operating effectively to provide adequate governance arrangements to the Council.</p> <p>The scope for the audit included a review of the self-assessment against the principles of the CIPFA International Framework, including examination of the evidence referred to within the Local Code of Corporate Governance.</p> <p>There is evidence that several updates were made to the 2021/22 version of the Code and that these updates have been subject to review and approval at Audit Committee and then subsequently approved by the Council. This enables Internal Audit to conclude that the annual exercise to review the Code is thorough and captures any updates necessary as a result of changes that have been made to TMBC policies and strategies or other documents cited as evidence in the Code. It should however be noted that a clean copy of the approved TMBC Local Code of Corporate Governance has not been uploaded to the TMBC website</p> <p>Review of the TMBC Local Code of Corporate Governance confirmed that the content aligns with the 7 Core Principles detailed in the CIPFA International Framework.</p> <p>Within the TMBC Local Code, The Council are referring to appropriate activities and documents as sources of evidence in support of their evaluation of their adherence to each principle detailed within the CIPFA International Framework. Internal Audit can therefore conclude that TMBC's understanding, and interpretation of the Framework is accurate. It was however noted that some documents referred to had either not been reviewed or updated recently, or in one case did not exist.</p> <p>3 Recommendations raised: 2 Medium and 1 Low</p>
<p>Waste Contract</p>	<p>Deferred</p>		<p>At request of the Service</p>

Local Plan	Complete	N/A	<p>Suitable steps are being taken to keep the project timeline under review, update evidence as required, and keep Elected Members informed of changes to that timeline.</p> <p>Contractors have been engaged, and that work to update the evidence based was progressing. Officers also commenced work on developing a database to record the details of all interactions with other authorities regarding the development of their Local Plans, and also that of the TMBC Local Plan. Testing confirms that the database is being updated on an ongoing basis.</p> <p>The Call for Sites exercise was found to have started in December 2021 and concluded February 2022 after being open for 8 weeks in line with the revised timetable. As at early March, work was underway by officers to review the outcome of the exercise and start to prepare for a Regulation 18 consultation process.</p> <p>As at March 2022, the progress against the revised Local Plan timetable remains on track. A plan submission date of Spring 2024 appears to be achievable based on the information reviewed during the course of the audit.</p> <p>1 recommendation raised</p>
Cyber Security	Deferred 2022/23		Delayed to allow for the recruitment of an IT Specialist Auditor

<p>Prevention of Homelessness</p>	<p>Complete</p>	<p>Adequate</p>	<p>A new Tonbridge and Malling Borough Council (TMBC) Housing Strategy has been drafted. Following management approval, Communities and Housing Advisory Board approval, and public consultation, this will be presented to Cabinet in July 2022. The new strategy incorporates a significant proportion of the previous list of strategies, policies and procedures and does include some actions for tackling rough sleepers. Internal Audit have, however, concluded that there is insufficient detail in this area for this to be classed as a rough sleeper's strategy. The strategy title does not make it clear that it also incorporates the strategy for tackling rough sleeping as per MHCLG requirements.</p> <p>Appropriate decisions have been made regarding how best to use the Homelessness Prevention Grant funding to deliver the priorities detailed in the Government Technical note accompanying the grant. Since commencement of this audit, two new Homelessness Prevention Officers have been appointed and are now in post. The triage process in use allows these officers to focus on earlier prevention of homelessness whilst case officers deal with actual homelessness cases.</p> <p>As part of their homelessness prevention work, the Council are actively pursuing opportunities to discharge to the private rented sector. Internal Audit are satisfied that the Council has appropriate schemes in place which are promoted but have been advised that uptake for these schemes has initially been lower than expected.</p> <p>The audit has identified that the Revenues and Benefits team are well placed to be able to identify how the Welfare Reform has impacted on residents within the borough, and potentially where early intervention could help to prevent persons from presenting as homeless in future. There are opportunities for a more joined up working approach between the two teams. There is also opportunity to make greater use of the data being provided by the PiP dashboards and Oneview/Xantura which would potentially provide opportunities to identify those at risk of homelessness sooner and subsequently provide earlier support and interventions.</p> <p>The Council must continue to be aware of future threats including reduction of Homelessness prevention grant funding from Central Government, that ongoing increases to cost of living may impact the number of people seeking housing assistance from the Council.</p> <p>Recommendations: 1 High, 1 Medium and 1 Low</p>
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<p>Achievement of Identified Savings</p>	<p>Draft Report</p>	<p>The current version of the MTFS was published in February 2022 and its development relied upon inclusion of figures which are predictions or assumptions. These assumptions are detailed within the MTFS and include, but are not limited to, calculations of expected government grant funding, ongoing impacts and recovery from the Covid-19 pandemic and further financial support that may be awarded by central government for this, ongoing high homeless caseloads and the high costs of providing temporary accommodation.</p> <p>Internal Audit are satisfied that the calculations within the MTFS are robust and that assumptions have been made based on an appropriate combination of historical information, officer knowledge and intelligence available and have been appropriately scrutinised, there remains a risk that EU and economic pressures will mean that the funding gap is now expected to be larger than calculated and subsequently a higher level of savings than anticipated are going to be required which will have an impact on reserve balances.</p> <p>Management has clear knowledge of the savings required and are identifying and implementing what they can within their remit to progress towards achieving Tranche 1 savings, with activities such as the Insurance retender, and various other items also contributing towards this. However, Internal Audit are concerned that without members agreement of projects identified to achieve savings that the Council's ability to fully deliver Tranche 1 savings will be impacted. Failure to achieve Tranche 1 savings will put pressure on subsequent years savings requirements, these subsequent years may already be being impacted by any changes to the current economic situation in terms of rising inflation, the Ukraine conflict and other EU and economic stability issues.</p> <p>Internal Audit have concluded that management are actively working to make savings wherever they can however further areas for savings must now be identified and agreed by members from which management can develop plans that will ensure that the Council are able to make the savings required.</p>
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<p>GDPR/Record Retention</p>	<p>Complete</p>	<p>No Assurance</p>	<p>The audit was undertaken as part of the agreed 2020/21 Audit Plan. The overall objective of the audit was to provide management and Members with an opinion as to the adequacy, effectiveness and reliability of the procedures in place to ensure that individual services retain personal data in accordance with Principle 5 of the General Data Protection Regulations. The audit concentrated on ensuring compliance with storage limitation requirements under GDPR. Testing was focussed on services which hold the largest amounts of personal information such as (but not limited to) Revenues and Benefits and Licensing.</p> <p>Significant weaknesses have been identified across the whole of the Council regarding the deletion of data in line with Retention Schedules and Privacy Notices. Information Asset Owners need to take immediate action to start to improve procedures to ensure that obsolete data is being deleted in order to avoid potential financial penalties from the Information Commissioner or claims from members of the public whose data is not being processed in accordance with Privacy Notices. Levels of non-compliance are currently considered to be widespread resulting in the audit being given an assurance rating of No Assurance.</p> <p>Internal Audit established that the Council has the necessary policies in place covering data retention and wider GDPR. Testing did however identify from review of the Information Governance Policy that The Director for Central Services and Monitoring Officer has been appointed as both the Data Protection Officer, and also the Senior Information Risk Owner. Both these roles have different and conflicting responsibilities, and therefore by having them sit with one officer has potential to create a conflict against the independence of the DPO. The splitting of the two roles has been discussed since mid-2019, despite this, no progress has been made to allocate one of the roles to a different officer.</p> <p>The review also identified that no retention schedule is in place for Licensing and the Community Services Unit (CSU), both of which hold considerable amounts of personal data. Testing also identified that a number of Retention Schedules have not been updated since 2018, and therefore are overdue review.</p> <p>Testing was undertaken across a sample of services known to hold large amounts of personal data to ensure that data is being deleted in line with the retention Schedules and Privacy Notices for each service.</p> <p>Instances were identified where data is not being deleted in accordance with both the Retention Schedules and Privacy Notices for the services.</p>
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Building Control	Complete	Substantial	<p>Sound procedures were found to be in place, and being consistently applied around the inspection of plans, with site visits to inspect work being undertaken. Similarly comprehensive site inspection notes are in place to support any site visits completed by Building Control Inspectors.</p> <p>Review of a sample of confirmed that detailed records are being maintained to evidence checks, consultations and site visits undertaken by the Building Control Inspectors. Inspectors also have access to external expertise where needed.</p> <p>Good and well-practiced procedures are in place to ensure that reports of Dangerous Structures are responded to, and suitable action is taken to both assess and mitigate the risks posed to members of the public.</p> <p>The audit identified that Building Control Inspectors are routinely working in excess of their contractual hours in order to meet the deadlines for the checking of plans and inspection of work. While Inspectors do not currently record their working hours on a weekly or monthly timesheet, Internal Audit were informed that Inspectors are routinely working 45 hours a week or more. This means that there is a risk that the Council could be unknowingly breaching the Working Time Directive.</p> <p>Review of procedures for the checking of fees paid by applicants identified that while checks are in place to confirm that a fee has been paid, a weakness was identified around procedures for checking to ensure that the actual fee paid corresponds to the work being requested as part of the application. This means that while applications are not processed or actioned until a fee has been paid, neither Administration staff or Building Control Inspectors are checking to confirm that the correct fee has been paid by the applicant.</p> <p>Testing identified that while procedure notes are in place for the Building Control service, those notes were developed while the service was in partnership with Sevenoaks District Council, and therefore do not reflect current procedures now that the service is back in house</p> <p>3 recommendations raised: 2 Medium and 1 Low</p>
Customer Services Review	Ongoing		Work is continuing in the 2022/23 Audit Plan

<p>Council Tax Administration</p>	<p>Complete</p>	<p>Substantial</p>	<p>Good procedures were found to be in place and consistently applied around the updating of the Council Tax system when updates are received from the Valuation Office Agency. Updates were found to be both accurate and timely.</p> <p>Review of the Council Tax income suspense account identified that over recent months, procedures have been improved so that the suspense account is now subject to more regular review. Testing did however identify some scope for improvement whereby amounts which cannot be allocated to a Council Tax account are written. This will enable Management to better monitor amounts in the suspense account.</p> <p>Testing of action taken by Revenues officers to manage credit balances (the account holder has overpaid) on Council Tax Accounts identified that the Council was holding around £1 million in credit balances across 4,700 Council Tax accounts. One housing association which the Council is in regular contact with was found to have 250 Council Tax accounts in a credit position with a combined credit balance of £145,000. There had been insufficient efforts to contact account holders to make them aware of the credit.</p> <p>Testing identified that officers responsible for the annual billing process have access to detailed guidance notes covering the steps required to complete the process. Officers were also found to retain all the necessary reconciliations required as part of the annual billing process.</p> <p>Review of procedures around refunds established that well practiced routines are in place which ensure that all refunds are made to either the bank details used previously to collect direct debit payments or those given by the account holder on their refund request form.</p> <p>2 recommendations raised, 2 Medium</p>
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<p>Breathing Space</p>	<p>Complete</p>	<p>High</p>	<p>The audit was undertaken as part of the agreed 2021/22 Audit Plan. The overall objective of the audit was to provide assurance as to the adequacy, effectiveness and reliability of the controls in place to ensure that the suitable action is taken to ensure compliance with the recently implemented Breathing Space regulations.</p> <p>Testing established that relevant officers across the Council were aware of the introduction of the Breathing Space scheme. A suitably detailed guidance note was circulated in advance of the introduction of the scheme which gave officers details of what the Council is required to do in order to ensure compliance with the relevant regulations.</p> <p>Officers responsible for dealing with Breathing Space notifications were found to be sufficiently aware of the requirements of the regulations as a whole. Importantly, officers were found to be aware of the obligation to undertake a search across all Council Services to identify any additional debts which the individual might have and the then notify the Debt Advisor of any debts identified as a result of the search.</p> <p>Testing was undertaken on a sample of notifications where it was identified that:</p> <ul style="list-style-type: none"> • All relevant officers across the Council are informed of a new notification as soon as practical. • All officers undertake a check of their debtors database to identify any other debts held by the individual which were not listed on the Breathing Space notification. • Debt Advisers are notified of any debts identified as part of the search which are not listed on the Breathing Space Notification. • Recovery is paused on all relevant debts held by the individual for the sixty -day Breathing Space period. • Recovery is commenced after the sixty-day Breathing Space period has ended.
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Safeguarding	Complete	Adequate	<p>Internal Audit established that there is a supportive and open-door approach to safeguarding at TMBC. A selection of staff identified as working in 'key front-line services' (as outlined in the Safeguarding Policy), from herein referred to as 'key front-line staff', were interviewed and themes emerged that they felt able to escalate and ask questions with seniors and Designated Safeguarding Officers whenever they held concerns or queries.</p> <p>Internal Audit were also informed that at the time of the audit TMBC are undergoing two large changes in relation to Safeguarding. Firstly, the introduction of The Kent District Authorities Safeguarding System which will act as a new safeguarding recording and referral system, initially on a one-year trial. Secondly, the introduction of a new safeguarding training system which will be more intuitive and identify who is required to complete or update training. As such, these specific areas have not been directly covered in the scope of this audit to ensure that audit work focuses on areas which will still be relevant going forward. In addition, Internal Audit were unable to review the out-going safeguarding training system due to system errors on this TMBC system making provision of this data not possible.</p> <p>Weaknesses were identified with particular concern with regards to the overview and progress against The Prevent Action Plan, and safeguarding referral mechanisms to partner agencies where there is a risk that referrals are not always received.</p> <p>3 recommendations raised: 1 High, 1 Medium and 1 Low</p>
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<p>Public Open Spaces Inspection regime</p>	<p>Complete</p>	<p>Substantial</p>	<p>The audit was undertaken to provide assurance on the inspection programme of Public Open Spaces.</p> <p>Areas falling within the responsibility of Leisure Services have been given a Substantial assurance for the following reasons:</p> <ul style="list-style-type: none"> • Officers are aware of which areas they are responsible for. • Officers are aware of what items and equipment requires inspection and testing in those areas and have an inspection routine in place. • Infrastructure and equipment in open spaces is tested and inspected in accordance with the inspection routine. • The open spaces considered high risk according to the Open Spaces Inspection Policy are subject to regular and detailed inspections. • Defects arising from inspections are rectified as soon as practical. When an immediate repair cannot be completed, areas or equipment are taken out of use so as to prevent harm to the public from defective equipment or items such as fallen trees. • Certification is obtained and retained as required by legislation or recommended best practice. • Insurance claims as a result of accidents on public open spaces are considered be low in numbers and value. Where a claim is received, suitable steps are put in place to mitigate further accidents. <p>There is, however, some scope of improvement in areas which Leisure Services are responsible for.</p> <ul style="list-style-type: none"> • Officers have developed a draft Open Spaces Policy Statement which explains the methodology and reasons why some open spaces are subject to documented inspections. It does not however make Management Team aware that the sites not considered to be the highest risk are not subject to any documented inspection routine. • Faults identified as part of the inspection process are not normally given a rating in terms of either the level risk arising from the fault, or a priority rating for the time to remedy the defect. • The role of the Corporate Health and Safety officer is primarily focussed on workplace health and safety. The highest risk open spaces where employees are based e.g. country parks will continue to be subject to inspections by the Corporate Health and Safety officer. While it is acknowledged that the inspections undertaken by Leisure Services are robust and comprehensive; they are not considered to be independent. This means that Senior Management are not receiving an independent assurance that open spaces are safe for members of the public to access.
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<p>Payroll</p>	<p>Complete</p>	<p>Substantial</p>	<p>The objective of the audit was to provide assurance that controls are in place and operating effectively to manage risks in relation to the agreement and calculation of annual pay awards and updating of the Chris 21 payroll system with the new pay rates. Changes to monthly pay are processed accurately and timely with evidence retained that claim and authorisation procedures have been followed consistently and correctly.</p> <p>The scope for the audit included a review of the adequacy of the arrangements in place for the Council to upgrade functionality of the wider Frontier System. During fieldwork it was established that, the Council have not yet progressed with understanding what additional functionality is available in Frontier or beginning to test and utilise modules not currently in use.</p> <p>Internal Audit have concluded that, in relation to the agreement, calculation and processing of annual pay awards, there are adequate controls in place which are operating effectively. The process for dealing with claims for additional payments was noted to be currently quite manual. However, procedures are well documented and are followed consistently by payroll meaning that claims are processed timely and accurately with evidence available to support that claim are only paid following a series of appropriate controls being met including appropriate authorisation by management. Throughout the course of the audit, it was identified that there is appropriate segregation of duties between the authorisation and processing of payments, and that payroll data is stored securely electronically with access restrictions in place to ensure that only persons with a legitimate requirement to view sensitive information can do so</p> <p>2 recommendations raised:</p> <p>2 Low</p>
<p>Home Working / Office Accommodation & New Ways of Working</p>	<p>Ongoing</p>		<p>Work is continuing in the 2022/23 Audit Plan</p>

<p>Animal Licensing</p>	<p>Complete</p>	<p>Substantial</p>	<p>The objective of the audit was to provide assurance as to the adequacy, effectiveness of the controls in place to ensure that the Council is fulfilling its statutory responsibilities under The Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018.</p> <p>Animal Licensing Regulations require the officer undertaking inspections of establishments to hold a relevant qualification. The Animal Licensing Officer was found to both hold the necessary qualification and be sufficiently experienced in the role. While sufficient resources are in place to cover current workload, at present there is only one officer in post sufficiently qualified to undertake Animal Licensing inspections.</p> <p>The review identified that a sound system of controls in place around the processing of applications, review of documentation provided by applicants, receipt of fees and inspection of premises. Furthermore, all applications are assessed using standardised documentation, and against criteria which is aligned with the relevant regulations.</p> <p>The review of methods used to identify establishments which are potentially undertaking a licensable activity established that at present, there is little or no liaison with officers from other services from across the Council to identify all establishments which require a license.</p> <p>4 Recommendation raised, 4 medium</p>
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<p>Recruitment & Retention Strategy</p>	<p>Complete</p>	<p>Adequate</p>	<p>The objective of the audit was to provide assurance that the Council, is taking the necessary steps to either keep essential posts filled with suitably qualified and experienced individuals or to keep current employees in post so that effective service delivery can be maintained.</p> <p>Recruitment and retention of staff in key posts with the rights level of skills is recognised as being a significant risk to the Council. The Covid 19 Pandemic and resulting changes to the job market have acted to further increase the risk to the Council around recruitment and retention of staff.</p> <p>While some informal arrangements are in place within either HR or individual services, the Council has no specific policy in place around the identification, recruitment and retention of essential posts. Similarly, the Council does not have a policy in place regarding incentives and market supplements to either recruit or retain members of staff in posts categorised as essential or difficult to fill.</p> <p>The Council has not undertaken a Corporate wide exercise to identify all posts considered as either essential to the efficient running of each service, or those posts which are likely to be difficult to fill. Testing also established that the Council has not undertaken any work to develop formal succession plans to replace senior officers or officers in essential posts when they leave the Council. While a number of Directors are likely to have some informal succession plans in place, those plans are not documented and do not form part of any Corporate succession plan.</p> <p>The Council has an Equality Policy Statement in place which states that the Council is required to publish information to show how it complies with the Public Sector Equality Duty. Testing established that equality information was being regularly published prior to the Covid 19 Pandemic but has not been published since the start of the pandemic in line with its responsibilities under the Public Sector Equality Duty. Discussions have however established that officers will re-commence publishing the information in the near future</p> <p>3 recommendations: 1 High and 2 Medium</p>
<p>Delivery Against corporate plan</p>	<p>Cancelled</p>		<p>Due to the redevelopment of the Corporate Strategy following the Peer review</p>

Climate Strategy	Quality Assurance		
Housing Allocation Scheme	Complete	N/A	Suitable steps have been taken by officers to obtain input from relevant stakeholders as to what factors should be included in the new Allocation Scheme. Officers have collated all feedback received and are in the process of considering that feedback while drafting the new scheme. As at mid-March 2022, officers remained confident that a draft Housing Allocation Scheme will be ready for submission to the May 2022 meeting of the Communities and Housing Advisory Board No recommendations raised
Fly-tipping	Fieldwork		
Assurance Mapping	Complete	N/A	N/A