2022-23 Internal Audit Assurance and Consultancy Reviews — Annex 1

<table>
<tr><th>Audit Review Title</th><th>Planned Quarter</th><th>Current Status</th><th>Audit Opinion</th><th>Scope of Audit and Findings</th></tr>
<tr>
<td>Climate Change</td>
<td>1 (deferred from 21/22)</td>
<td>Complete</td>
<td>Substantial</td>
<td>
Internal Audit’s overall Audit Opinion of Substantial is based on the following Key Strengths and Areas for Development:

Key Strengths

There is a Climate Change Strategy with an accompanying Action Plan.
Climate change considerations are embedded within TMBC with examples seen of existing projects being ammended to take into consideration the 2030 carbon neutral goal.
Designated action owners recognised their responsibility towards completing the aims in the Action Plan and supporting the aspiration to meet the 2030 carbon neutral goal.
Appropriate monitoring of progress towards the achievement of targets detailed is taking place with regular and timely updates from action owners. There is sufficient evidence to confirm that actions closed have actually been completed.
There is evidence that any uncompleted actions from the previous year’s action plan are carried forward to the current year with ongoing monitoring through to completion.
There is new structure put in place for quarterly Office Study Group meetings to improve communication and progress updates of the Action Plan.
The Climate Change Officer has two carbon audits in progress, once completed these will provide useful information regarding the carbon reduction impact of future actions which will allow TMBC to focus on prioritising actions with the largest carbon reduction impacts.

Areas for Development

The Climate Change Strategy has not been reviewed since it was approved in 2019 and there are no future plans to review it to ensure that it remains up to date, reflects any changes in relevant guidance and legistaltion and accurately details the Councils progress towards achieving the 2030 Carbon Neutral Goal.
The Climate Change Strategy was drafted with only limited expert consultation regarding content or achievability of targets
Climate Change agenda related costs are not being reflected in the medium term financial strategy other than a relatively small sum to meet one-off / time limited expenditure.

<table>
<tr><th></th><th>Number of reccomendations raised</th><th>Management Action Plan developed</th><th>Risk accepted and no action proposed</th></tr>
<tr><td>High Risk</td><td>0</td><td>0</td><td>0</td></tr>
<tr><td>Medium Risk</td><td>1</td><td>1</td><td>0</td></tr>
<tr><td>Low Risk</td><td>1</td><td>1</td><td>0</td></tr>
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Fly Tipping and Enforcement	**1 (deferred from 21/22)**	**Fieldwork**		
Customer Services Review	**Ongoing**	**Fieldwork**		
GDPR	**3**			

Member Declaration of Interest / Expenses allocation	**1**	**Draft Report**	**Substantial**	Internal Audit's overall Audit Opinion of Substantial is based on the following Key Strengths and Areas for Development: **Key Strengths** • A review of the Register of Interest published for each Councillor was completed. A register was available for all but two councillors (see weaknesses below), but those viewable appeared to be completed fully. • Published Register of Interest forms had generally been signed promptly by the Monitoring Officer. • Guidance is provided to Councillors upon election around openness and transparency on personal interests, and The Monitoring Officer periodically reminds Councillors to review that their Register of Interest is up-to-date. • The Code of Conduct has been designed in consultation with The Kent Secretaries, and has clearly been considered against (and modified to align with) the Local Government Association model code. • The Constitution clearly outlines the roles of The Joint Standards Committee and the General Purposes Committee in the monitoring and upkeeping of The Code of Conduct. • There is a whistleblowing policy for staff and a separate one for external persons (e.g. members of the public, Councillors, contractors etc.). These are thorough, with the internal policy reviewed annually by by The Audit Assurance Manager and approved by the General Purposes Committee. • There is an antifraud, bribery and corruption policy which is thorough, annually reviewed by the Audit Assurance Manager, and approved by Audit Committee. • Internal Audit reviewed a sample of TMBC Committee Meetings. All meetings reviewed had a formal documentation of declarations of interest, excluding The Parish Partnership, for which Internal Audit are satisfied acts only as an information sharing meeting and has no decision or voting powers. Agenda items listed were compared with the published Register of Interest forms for the Councillors attending, and no instances of conflict of interests were identfied. • Agenda frontsheets include the wording "Members in any doubt about such declarations are advised to contact Legal or Democratic Services in advance of the meeting", again reminding Councillors of their responsibilities against the Code of Conduct. • Internal Audit reviewed a sample of key decisions. Where there was documentation of consideration of declarations of interest (see weaknesses below), no instances were identified where a conflict of interest was not declared. • Thorough training around The Code of Conduct and in turn declarations of interest has been provided to Councillors by The Monitoring Officer twice since the election in June 2019.

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• At the time of audit fieldwork, two Councillors did not have a published Register of Interest available for review.
• On reviewing a sample of key decisions made, three instances were identified where a ‘record of Key Decision Taken under emergency powers’ was published without documentation of consideration of declarations of interest.
• At the time of audit fieldwork, the version of The Constitution available on the TMBC website did not contain the current Code of Conduct.
• When using the search function on the TMBC wesbite to search for the ‘antifraud, bribery and corruption policy’, the first 2 results are outdated versions of the policy. The current version is third in the list.
• The Joint Standards Committee does not meet regularly.
• The Constitution states that training around The Code of Conduct must be attended unless there is a reasonable excuse. This is not currently implemented and 20 current Councillors have not attened any Code of Conduct training.

Summary of management responses
<table>
<tr><th></th><th>Number of issues raised</th><th>Management Action Plan developed</th><th>Risk accepted and no action proposed</th></tr>
<tr><td>High Risk</td><td>0</td><td>0</td><td>0</td></tr>
<tr><td>Medium Risk</td><td>2</td><td>2</td><td>0</td></tr>
<tr><td>Low Risk</td><td>1</td><td>1</td><td>0</td></tr>
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<tr><td>Taxi and Vehicle licensing, Monitoring and enforcement</td><td>2</td><td>Planning</td><td></td><td></td></tr>
<tr><td>Freedom of Information and Subject Access Requests</td><td>2</td><td>Planning</td><td></td><td></td></tr>
<tr><td>Performance Management and Data Quality</td><td>3</td><td></td><td></td><td></td></tr>
<tr><td>IT Infrastructure</td><td>1</td><td>Planning</td><td></td><td></td></tr>
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Council Tax Administration (Recovery and write offs)	**3**			
Business Rate Admin	**4**			
Accounts Payable	**2**			
Risk Management	**4**			
Fire Safety - Gibson Building	**4**			
Local Plan	**Ongoing**	**Planning**		
Housing Allocation Scheme	**Ongoing**	**Planning**		
Disabled Facilities Grant	**1**	**Fieldwork**		
Planning Application Process	**3**			
Parking	**2**	**Fieldwork**		
Landscaping Contract Management	**3**			
Cyber Security	**1**	**Fieldwork**		
TMBC Assurance Mapping	**TBC**			