

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Climate Change	1	Complete	Substantial	Reported to September 2022 Audit Committee
Fly Tipping and Enforcement	1	Draft Report		
Customer Services Review	Ongoing	Ongoing		
GDPR	3	Planning		

<p style="text-align: center;">Member Declaration of Interest / Expenses allocation</p>	<p style="text-align: center;">1</p>	<p style="text-align: center;">Complete</p>	<p style="text-align: center;">Substantial</p>	<p>Internal Audit's overall Audit Opinion of Substantial is based on the following Key Strengths and Areas for Development:</p> <p>Key Strengths</p> <ul style="list-style-type: none"> • 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, 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 anti-fraud, 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 identified. • 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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			<p>Areas for Development</p> <ul style="list-style-type: none"> 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 website to search for the 'anti-fraud, 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 attended any Code of Conduct training. <p>Summary of management responses</p> <table border="1"> <thead> <tr> <th></th> <th>Number of issues raised</th> <th>Management Action Plan developed</th> <th>Risk accepted and no action proposed</th> </tr> </thead> <tbody> <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> </tbody> </table>		Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed	High Risk	0	0	0	Medium Risk	2	2	0	Low Risk	1	1	0
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Taxi and Vehicle licensing, Monitoring and enforcement	2	Planning Delayed Q4																	
Freedom of Information and Subject Access Requests	2	Fieldwork																	
Performance Management and Data Quality	3	Planning																	
IT Infrastructure	1	On Hold																	

2022-23 Internal Audit Assurance and Consultancy Reviews

Annex 1

Council Tax Administration (Recovery and write offs)	3	Fieldwork		
Business Rates Admin	4			
Accounts Payable	2	Fieldwork		
Risk Management	4			
Fire Safety - Gibson Building	4			
Local Plan	Ongoing	Ongoing		
Housing Allocation Scheme	Ongoing	Planning		

<p>Disabled Facilities Grant</p>	<p>1</p>	<p>Complete</p>	<p>Adequate</p>	<p>Internal Audit’s overall Audit Opinion of Adequate is based on the following Key Strengths and Areas for Development:</p> <p>Key Strengths</p> <ul style="list-style-type: none"> • The processes for approving applications and additional works have appropriate controls in place to ensure the proper procedure is carried out. • The grants sampled were appropriately approved. • Disabled Facilities Grants require communication with external parties, such as contractors, Kent County Council Occupation Therapists, and TMBC’s Home Improvements Agency, Town & Country Housing. Much of these communications were traceable to Internal Audit. • Information manually recorded on Uniform is accurate and informed by external records, such as client applications and contractor quotes. • The monitoring of controls outside Uniform ensure the overview of application approval and payments due. • There are plans to increase case numbers to combat the underspend by working with other local authorities and KCC Occupational Therapists to ensure the service continues to meet its statutory duty. <p>Areas for Development</p> <ul style="list-style-type: none"> • There is limited case monitoring within Uniform. • An overview of spend is not visible within Uniform for PSH, and is done by monthly Capital Monitoring Reports completed by management. • Uniform is not intuitive at interpreting and tracking data. • There were several missing pieces of information not stored in IDOX including letters to clients, a variation notice, and payment certificates. • The Uniform system is not user friendly and increases the scope of human error rather than reduces it due to manual inputs and not being able to flag when documents are outstanding. <p>Summary of management responses</p> <table border="1" data-bbox="907 1225 2139 1481"> <thead> <tr> <th></th> <th>Number of recommendations raised</th> <th>Management Action Plan developed</th> <th>Risk accepted and no action proposed</th> </tr> </thead> <tbody> <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>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>		Number of recommendations raised	Management Action Plan developed	Risk accepted and no action proposed	High Risk	0	0	0	Medium Risk	2	2	0	Low Risk	0	0	0
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<p style="text-align: center;">Parking</p>	<p style="text-align: center;">2</p>	<p style="text-align: center;">Complete</p>	<p style="text-align: center;">Limited</p>	<p>Internal Audit's overall Audit Opinion of Limited is based on the following Key Strengths and Areas for Development:</p> <p>Key Strengths</p> <ul style="list-style-type: none"> Internal Audit reviewed the governance and consultation undertaken prior to the introduction of the revised fee structure. Fees were reviewed by the Cabinet, addressed as a key decision, and subject to public consultation as per The Local Authorities' Traffic Orders (Procedure) (England and Wales) Regulations 1996. Spot checks of off-street car parks and on-street paid parking zones demonstrated updates had been made since the revised parking charges were introduced. Fees shown on the signage, pay and display machine software, and RingGo system had been updated in line with the Traffic Regulation Orders. The Flowbird Weboffice gives real-time updates of the pay and display machines. This allows TMBC to be able to monitor the levels of cash held in the machine, identify when the machine has been emptied, and promptly recognise if a machine is out of order for any reason. The Parking Manager is now actively tracking collections using the Flowbird Weboffice to allow him to challenge and dispute invoices sent by G4S for cashbox collections. Whilst there are ongoing concerns with this provider (see weaknesses), Internal Audit have noted that TMBC have tried many times to contact G4S regarding non-collections and poor contract performance and have now escalated to with-holding payment. The reconciliation process completed by the Finance Department for money collected by RingGo was reviewed and showed that a suitable process is followed to ensure monies due to be paid by RingGo are received by TMBC. <p>Areas for Development</p> <ul style="list-style-type: none"> When cashboxes are collected by TMBC Officers the current practice of storing this cash whilst awaiting G4S to collect for banking is not secure resulting in risk of monetary loss. There is no current practice to reconcile pay and display machine income against the Flowbird Weboffice. TMBC do not have assurance that the amount of cash collected and banked by G4S is correct. There is an ongoing issue of non-collection of cashboxes by G4S. TMBC do not receive adequate assurance that the maintenance schedule paid for is received. <p>Summary of management responses</p> <table border="1" data-bbox="907 1342 2163 1560"> <thead> <tr> <th></th> <th>Number of issues raised</th> <th>Management Action Plan developed</th> <th>Risk accepted and no action proposed</th> </tr> </thead> <tbody> <tr> <td>High Risk</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Medium Risk</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Low Risk</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>		Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed	High Risk	2	2	0	Medium Risk	1	1	0	Low Risk	1	1	0
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2022-23 Internal Audit Assurance and Consultancy Reviews**Annex 1**

Planning Application Process	3	Planning		
Landscaping Contract Management	3			
Cyber Security	1	On Hold		
TMBC Assurance Mapping	TBC			