

Annex 1 Internal Audit and Counter Fraud Plan
2023/24

Audit Title	Indicative Days	Indicative Quarter	Assurance/ Consultancy	Cross ref to Strategic Risk Register	Rationale for inclusion/High-level Scope
Estates Management	15	Q1	A	Change Programme	Prioritisation and management of property maintenance/projects and ensuring alignment with strategy and workplace capacity
Savings plan and income / Transformation strategy	15	Q2	A	SRR 2	Review of identification and allocations of savings plans in the council
IT Development	10	Q1-2	A	Service Risk	Review of the controls to identify, assess, prioritise and manage the implementation and development of systems and IT solutions
Local Plan	10	Ongoing (Q2)	C	SRR 5	On going embedded assurance for the development of the Local Plan
S106 /CIL	15	Ongoing	TBC	Change to legislation	Move to CIL. Review of identification and bids for funding impact of the changes to signatories for most agreements, to remove the County Council
BCP	10	Q1-2	A	SRR 11	A re-audit following revision and updating of the Council's Business Continuity Plan to provide assurance that the new Plan is fit for purpose and appropriately risk based.
Parking - Follow up	8	Q1	A		Follow up of 2022/23 Limited Audit
Attendance on Agile Board	10	Ongoing	C	SRR 19	Continued embedded assurance on the project board
Castle project	10	Ongoing	C	Change Programme	Continued embedded assurance on the project board
Accounts Receivable	15	Q2	A	Core Assurance	Review Accounts Receivable controls in the council (exc CTAX)
Rolling plan audits Quarter 3-4	115				To provide flexibility with emerging risks for the Council.
Committee Training	3	Ongoing			
Follow Ups	10	Ongoing			Follow up of recommendations raised.
	<u>246</u>				
Counter Fraud					
Proactive fraud activity	146	Ongoing			
Investigations	170	Ongoing			
	<u>316</u>				
	<u>135</u>				
Management Resource					
TMBC Internal Audit and Counter Fraud Plan	<u>697</u>				
Kent Intelligence Network					
KIN Investigation resource	180	Ongoing			KIN data matching, revenue based NFI and SPD credit matches
	<u>877</u>				

Internal Audit areas under review

Audit Title	Cross ref to Strategic Risk Register	Rationale
Communication Strategy		Review implementation of external Communication Strategy and plans to employ internal communicaitons
Treasury Management	Core Assurance	Review of Treasury Management controls for the council
Temporary Accomodation actions	SRR 14	Review progress in delivering the actions set out in the review of Temporary Accomodation
Emergency planning and response	SRR 16, SRR 11	The review will also focus on actions being taken to address emergency planning resilience
Town Centre Asset Review	Change Programme	Review of project management and assessment of the options appraisal
Homes for Ukraine Scheme - Potential - What happens next	SRR 17	Review of governance arrangements and establishment of the roles and responsibilities for TMBC under the new model
GDPR	SRR 8	Themed
Appraisal Process	SRR 6	Review the update to the appraisal process in light of new ways of working
Member Training		Time to contribute to training for Members post local elections
Digital Strategy and IT development project plan	SRR 14	Review of the controls to Identify, assess, prioritise and manage the implementatyion and development of systems and IT solutions
IT Helpdesk		Review operational efficiency of ICT Helpdesk
IT Asset Management		Review of the controls in place to manage the identification, maintenance, upgrade and disposal of the councils IT assets
Post implementation of Agile	SRR 19	Review of the Councils Implenetation of Agile. (Functionality/processes/Review of lessons learned)
Planning appeals and enforcement		Review of the Planning application process and enforcement overseen by the Council
Waste partnership	SRR 18, SRR 13	Review of the waste contract, to include adequacy and effectiveness of contract management procedures. Internal Audit will consider a joint review of the partnership with MK audit.
Income Generation	SRR 14	Review of the effectiveness of income generation for the council and whether income opportunities have been identified and maximised
Contract Management - Leisure Trust	Core Assurance	Review of project management and assessment of options appraisal
Tree Safety Strategy		
Discretionary Housing Payments		

Activity	Detail	Responsible Officer
Govern	Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.	
Anti-fraud, Bribery and Corruption Policy	Complete a the biennial review of the Anti-fraud, Bribery and Corruption Policy ensuring that the document aligns with the Fighting Fraud and Corruption Locally Strategy and best practice. The Policy will be presented and adopted at the Council's Governance and Audit Committee and will be supported by Senior Management.	Counter Fraud Lead
Counter Fraud Update, Audit Committee	A Counter Fraud update will be provided to the Audit Committee to demonstrate the activities undertaken by the Counter Fraud Team against the plan to prevent and detect Fraud, Bribery and Corruption.	Counter Fraud Lead
Acknowledge	An organisation must acknowledge and understand fraud risks and demonstrate this by having the right support and appropriate resource to tackle fraud.	
Fighting Fraud and Corruption Locally Checklist	The Counter Fraud Team to undertake an assessment of the authority against the Fight Fraud and Corruption Locally Checklist	Counter Fraud Lead
Fraud Risk Assessments	The Counter Fraud Team to undertake an assessment of current risk registers across the Council to identify if fraud risks have been identified and controls are in place to mitigate the risk.	Counter Fraud Lead
Relationship Management	Strengthening the anti-fraud culture within the organisation requires Counter Fraud to continue with relationship management meetings to report on emerging and current fraud risks identified through investigations.	Counter Fraud Team
Whistleblowing Hotline and log	The Counter Fraud Team manage the Councils Central Whistleblowing Log and the Whistleblowing helpline. The Team will request each quarter from each Director to report any Whistleblowing Complaints.	Counter Fraud Lead
Prevent	Fraud can be prevented and detected by making better use of information and technology, enhancing fraud controls and processes and developing a more effective anti-fraud culture	
Fraud Awareness	Deliver fraud awareness training to teams based on a training cycle to ensure that sessions delivered to officers occur every three years. The training will seek to raise awareness about new emerging fraud risks and current risks, continue to strengthen the anti-fraud culture and deliver messages about the standards expected of staff and the reporting of fraud and financial irregularities.	Counter Fraud Team
Internal Audit	The Counter Fraud Lead will meet with the Audit Manager to ensure any issues identified through investigations or Internal Audits are discussed and	Counter Fraud Lead and Audit Manager
International Fraud Awareness Week Campaign	To deliver an internal campaign to officers during International Fraud Awareness week 13 - 19 November 2023	Counter Fraud Lead
National Fraud Initiative	The Counter Fraud Team will lead on the NFI exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. Resources will be allocated and based on specific expertise and knowledge – this means matches can be dealt with promptly. A nominated person from each of the data sets will be identified and liaised with through the	Counter Fraud Team
Kent Intelligence Network	The Counter Fraud Team will review the data matches released through the Kent Intelligence Network. The key focus area for 2023/24 continues to look at fraud and error within Single Person Discounts, Small Business Rate Relief and unrated business premises.	Counter Fraud Manager and Intelligence Officer
Pursue		
Investigations	The Counter Fraud Team will apply a risk-based approach to investigating all instances of actual, attempted and suspected fraud and financial irregularities. The Counter Fraud Team will ensure; <ul style="list-style-type: none"> ▣ that any investigation is carried out in accordance with Council policy and procedures, key investigation legislation and best practice ▣ the Council's disciplinary procedures will be used where the outcome of an investigation indicates improper behaviour by a Council employee Appropriate sanctions are applied.	Counter Fraud Manager
Partnership Working	To maintain and develop working with key partner agencies in the prevention and detection of fraud such at the DWP, Kent Intelligence Network, Local Authorities, Kent Police as well as internal team within TMBC. Referrals will be recorded by source to identify progress on partnership working.	Counter Fraud Team