

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	Complete	Adequate	<p>Key Strengths</p> <ul style="list-style-type: none"> • Policies and process maps mean that staff roles and responsibilities are clear. • Internal Audit reviewed a random sample of cases and found all referrals had the necessary referral information accurately recorded and each had been assigned to a Waste Enforcement Officer (WEO) for action. • From the sample of cases, we found that referrals are collected on a timely basis. On average, it takes 2 days from the referral being allocated to a WEO to collection. • Capacity of Urbaser (TMBC waste contractor) is sufficient to manage fly tip clearance. Cases sampled were allocated to the Urbaser 'hit squad' for collection, where appropriate. Urbaser routinely complete their workload however, any collections that were not completed are carried over to be completed the next day. • TMBC are actively finding preventive measures to implement to reduce fly tipping cases such as working, sharing and collating data with other local authorities and conducting engagement days in schools. <p>Areas for Development</p> <ul style="list-style-type: none"> • After referrals are logged onto the system, there is no central monitoring or oversight to ensure that processes are being followed and cases tracked through to completion (Issue 1) • Invoices had been paid for two additional and/or hazardous collections sub contracted by Urbaser to another company without appropriate supporting evidence that the collection had been made. (Issue 2) • Internal Audit were not able to ascertain if there had been any enforcement work pursued for fly tipping instances. (Issue 3) <p>Summary of management responses</p> <table border="1" data-bbox="902 1219 2168 1442"> <thead> <tr> <th data-bbox="902 1219 1184 1289"></th> <th data-bbox="1184 1219 1512 1289">Number of issues raised</th> <th data-bbox="1512 1219 1839 1289">Management Action Plan developed</th> <th data-bbox="1839 1219 2168 1289">Risk accepted and no action proposed</th> </tr> </thead> <tbody> <tr> <td data-bbox="902 1289 1184 1343">High Risk</td> <td data-bbox="1184 1289 1512 1343">N/A</td> <td data-bbox="1512 1289 1839 1343">N/A</td> <td data-bbox="1839 1289 2168 1343">N/A</td> </tr> <tr> <td data-bbox="902 1343 1184 1398">Medium Risk</td> <td data-bbox="1184 1343 1512 1398">3</td> <td data-bbox="1512 1343 1839 1398">3</td> <td data-bbox="1839 1343 2168 1398">N/A</td> </tr> <tr> <td data-bbox="902 1398 1184 1442">Low Risk</td> <td data-bbox="1184 1398 1512 1442">N/A</td> <td data-bbox="1512 1398 1839 1442">N/A</td> <td data-bbox="1839 1398 2168 1442">N/A</td> </tr> </tbody> </table>		Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed	High Risk	N/A	N/A	N/A	Medium Risk	3	3	N/A	Low Risk	N/A	N/A	N/A
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Medium Risk	3	3	N/A																	
Low Risk	N/A	N/A	N/A																	
Customer Services Review	Ongoing	Interim Reporting																		

GDPR	3	Fieldwork		
Member Declaration of Interest / Expenses allocation	1	Complete	Substantial	Reported to January 2023 Audit Committee
Taxi and Vehicle licensing, Monitoring and enforcement	2	Draft Report		
Freedom of Information and Subject Access Requests	2	Draft Report		

Performance Management and Data Quality	3	Complete	N/a	<p>The Corporate Strategy has been subject to internal consultation, has been presented to the Overview and Scrutiny Committee and is now out to external consultation with responses starting to come in with the document on the council website and public meetings scheduled. The values, priorities and strategies of the Corporate Strategy must be linked, aligned and supported by KPIs.</p> <p>It is recognised that work has commenced on KPIs as there is an appetite to get things up and running with an exercise conducted with the management team and informal cabinet that produced a spreadsheet suite of KPIs that were thought to be the most relevant. Management acknowledges that the KPIs spreadsheet is a work-in-progress and the Corporate Strategy and KPIs need to sit in tandem and a gap analysis is on-going to ensure that this aim is realised.</p> <p>At the time of the audit, the KPIs had been reported to the Housing and Planning Scrutiny Select Committee. It was established that KPIs are a standing agenda item for the Select Scrutiny and Overview and Scrutiny Committees that are scheduled for the coming months. By contrast KPIs are not a standing agenda item at Service meetings and this needs to be rectified in order to help promote and establish a performance culture throughout the Council.</p> <p>The Committees meet five times per year with a substantial proportion of the KPIs being produced on a quarterly and annual basis and are returns to a variety of bodies, so the two are not in sync. A Power BI solution that provides real time data was used for Planning Enforcement and Management would like to use it more extensively, so as to provide both the Committees and Service Management more timely data.</p> <p>There are dedicated officers across the Council that upload performance management information onto SharePoint with the Strategic Economic Regeneration Manager has overall responsibility for performance management.</p> <p>Data quality checks across the Council require strengthening to make them robust including:</p> <ul style="list-style-type: none"> • Validation control input • Exception reporting and checks on completeness, accuracy and consistency; and • Data integrity – access controls on systems and folders where data is held.
IT Infrastructure	1	Fieldwork		
Council Tax Administration (Recovery and write offs)	3	Fieldwork		
Business Rates Admin	4	Fieldwork		

Accounts Payable	2	Complete	Substantial	<p>Key Strengths</p> <ul style="list-style-type: none"> • Access to the Accounts Payable system (Integra) to raise and approve orders and register invoices for payment is controlled and restricted. • There is adequate segregation of duties for the vast majority of purchase orders raised. • Invoices are checked and verified before being paid. • Chief Officers maintain a list of staff who have been given the delegated authority to approve orders and invoices. • Only authorised officers have been approving orders and invoices and within their delegated financial limits. • Urgent and manual payments made to suppliers outside of the Accounts Payable system were found to be in rare and in exceptional circumstances. • Undisputed invoices received by the Exchequer Services are being paid in a timely manner (within 30 days) • System interrogation/exception reports are run on a regular basis to identified unusual or irregular transactions for investigation. Work is also in progress to develop a duplicate payments report. • Performance in terms of paying suppliers is monitored and reported to elected members and the general public for openness and transparency. 																
				<p>Areas for Development</p> <ul style="list-style-type: none"> • Improve the process for setting up new suppliers by including checks on VAT registration status should the supplier wish to charge VAT. • Lack of retain evidence for checks to verify bank account change requests. • There is adequate segregation of duties for the vast majority of purchase orders raised, but there is a gap in the Accounts Payable system that compromises the segregation of duties, and allowed the self-authorization of a purchase order. • Staff that not responsible for service delivery are given the authority and financial limit to commit the Council to high value expenditure. • This tolerance level by which an invoice amount can exceed the order value is reasonable for high value order, but it exposes low to medium value orders to a greater risk of financial loss. • Electronic orders are not being raised for purchase of temporary agency staffing which is not in line with the Council's Financial Procedure Rules. 																
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Risk Management	4	Planning		
Fire Safety - Gibson Building	4	Planning		
Local Plan	Ongoing	Complete	N/a	<p>Internal Audit has been engaged on a consultancy basis, acting as a critical friend to provide embedded assurance and advice on the project management of the draft Local Plan. Evaluating the controls in place to effectively manage the preparation of the draft local plan in accordance with the timetable and that the risks associated with the draft local plan being withdrawn again are sufficiently mitigated.</p> <p>The Planning and Policy Manager has been proactive in tightening Local Plan project management controls. A Microsoft Project Work Programme is used to manage Local Plan tasks, resources, and the critical path. The PPM's scoping and scoring templates have also strengthened procurement controls.</p> <p>Meetings with the Planning Policy team, Senior Management and the Councillors that focus on key risks and issues will help to ensure progress in priority areas.</p> <p>Ongoing lessons learned exercises should also improve Planning Policy's efficiency and effectiveness. As a result of previous lessons learned, the procurement of a more user-friendly engagement portal is underway, to save the team valuable time inputting thousands of public consultation representations.</p> <p>Effective Legal support is required to ensure that suitable contracts are in place to hold contractors to account. Timely advice on legal matters will reduce the risk of the Local Plan being withdrawn again.</p>
Housing Allocation Scheme	Ongoing	Cancelled		
Disabled Facilities Grant	1	Complete	Adequate	Reported to January 2023 Audit Committee
Parking	2	Complete	Limited	Reported to January 2023 Audit Committee
Planning Application Process	3	Deferred		

2022-23 Internal Audit Assurance and Consultancy Reviews

Landscaping Contract Management	3	Draft Report		
Cyber Security	1	Fieldwork		
TMBC Assurance Mapping	TBC	Not Yet Started		
Voter Identification	Addition to 2022/23 Plan	Fieldwork		
Agile Project Board	Addition 2022/23 Plan	Ongoing		