

Audit Review Title	Audit Opinion	Scope of Audit and Findings																
Climate Change	Substantial	<p>Key Strengths</p> <ul style="list-style-type: none"> • 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 amended 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. <p>Areas for Development</p> <ul style="list-style-type: none"> • 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 legislation 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. <p>Summary of management responses</p> <table border="1" data-bbox="622 1187 1688 1442"> <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>1</td> <td>1</td> <td>0</td> </tr> <tr> <td>Low Risk</td> <td>1</td> <td>1</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	1	1	0	Low Risk	1	1	0
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Fly Tipping and Enforcement	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, it was 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="622 959 1883 1182"> <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>N/A</td> <td>N/A</td> <td>N/A</td> </tr> <tr> <td>Medium Risk</td> <td>3</td> <td>3</td> <td>N/A</td> </tr> <tr> <td>Low Risk</td> <td>N/A</td> <td>N/A</td> <td>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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GDPR	Adequate	<p>Key Strengths</p> <ul style="list-style-type: none"> Retention Schedules are in place for all services. The DPO and SIRO responsibilities now sit with two different officers providing segregation of duties. The services tested are holding little to no paper information. All the Retention Schedules tested are in line with their Privacy Notices. Privacy Notices are available for all services. <p>Areas for Development</p> <ul style="list-style-type: none"> Data needs to be deleted in line with the Retention Schedules for all services. The Retention Schedules need to be reviewed to remain up to date. <p>The outcomes of the audit are summarised below:</p> <table border="1" data-bbox="618 722 1888 1481"> <thead> <tr> <th data-bbox="618 722 943 842">Issue</th> <th data-bbox="943 722 1167 842">Priority Level in July 21 Report</th> <th data-bbox="1167 722 1888 842">Conclusion from Follow Up Audit</th> </tr> </thead> <tbody> <tr> <td data-bbox="618 842 943 954">Split Role of DPO & SIRO</td> <td data-bbox="943 842 1167 954">High</td> <td data-bbox="1167 842 1888 954">Implemented</td> </tr> <tr> <td data-bbox="618 954 943 1129">Retention Schedule for both Licensing and Community Services</td> <td data-bbox="943 954 1167 1129">High</td> <td data-bbox="1167 954 1888 1129">Implemented</td> </tr> <tr> <td data-bbox="618 1129 943 1273">Review and updating of Retention Schedules</td> <td data-bbox="943 1129 1167 1273">Medium</td> <td data-bbox="1167 1129 1888 1273">Implemented</td> </tr> <tr> <td data-bbox="618 1273 943 1377">Deletion of data</td> <td data-bbox="943 1273 1167 1377">High</td> <td data-bbox="1167 1273 1888 1377">On Going</td> </tr> <tr> <td data-bbox="618 1377 943 1481">Privacy Notices</td> <td data-bbox="943 1377 1167 1481">High</td> <td data-bbox="1167 1377 1888 1481">Implemented</td> </tr> </tbody> </table>	Issue	Priority Level in July 21 Report	Conclusion from Follow Up Audit	Split Role of DPO & SIRO	High	Implemented	Retention Schedule for both Licensing and Community Services	High	Implemented	Review and updating of Retention Schedules	Medium	Implemented	Deletion of data	High	On Going	Privacy Notices	High	Implemented
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Member Declaration of Interest / Expenses allocation	Substantial	<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, Councillors, contractors etc.). These are thorough, with the internal policy reviewed annually by the Internal Audit Manager and approved by the General Purposes Committee. • There is an Antifraud, Dribery and Corruption Policy which is thorough, annually reviewed by the Audit Assurance Manager, and approved by the 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. <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

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		<p>the current Code of Conduct.</p> <ul style="list-style-type: none"> • When using the search function on the TMBC website 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 attended any Code of Conduct training. <p>Summary of management responses</p> <table border="1" data-bbox="616 558 1881 782"> <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	Adequate	<p>Key Strengths</p> <ul style="list-style-type: none"> • Policy and guidance documents available to license applicants on the TMBC website provide clear step by step guidance for applying for each license type. • Policy and guidance documents for applicants have been reviewed to ensure compliance with TMBC digital accessibility requirements. • A suite of process flow documents has been developed, these documents reflect current processes and will provide a good basis for the team to prepare for the migration onto the AGILE system later in the year. • Procedures followed for new and renewal applications are robust with licenses only issued once all necessary documents have been provided by the applicant and appropriate checks completed by licensing team members. • There is clear understanding of the information required by TMBC management and other agencies such as Defra and HMRC with appropriate reports produced and issued as required. • One recommendation raised on the previous audit of Taxi Licensing can now be closed as there is a clear process in place to ensure that enforcement action can be taken where pink copies of the vehicle safety compliance form are not returned from the 6 monthly vehicle checks. <p>Areas for Development</p> <ul style="list-style-type: none"> • Much of the procedural guidance available to staff is incomplete, out of date and not version controlled. Only 3 of the procedural guides reviewed remain reflective of current processes. • TMBC Taxi and Private Hire Policy states that there is a requirement for every licensed driver applicant to hold and maintain an on-line DBS Certificate through the Update Service but not currently being enforced. For license renewals, reliance is placed on the license applicant submitting the DBS certificate to TMBC, the team are not consistently following up with license holders when DBS certificates are not produced. • The spreadsheets used to track new and renewal license applications are not kept up to date when final licence badges or vehicle plates are issued. Occasions were identified where there was conflicting data within the monitoring spreadsheet itself and also between the monitoring spreadsheet and Uniform. • The number of approved garages for undertaking vehicle checks is potentially higher than is needed however the licensing team are not currently collating information in a format that allows for full analysis and identification of garages which could be removed from the approved list. • The current approved garages have not been subject to recent inspection to ensure that standards outlined in the TMBC Taxi and Private Hire policy are being adhered to. Contracts or Service Level Agreements issued to garages would have been prior to 2017 and are therefore highly likely to be out of date. <p>Summary of management responses</p> <table border="1" data-bbox="622 1329 1883 1548"> <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>N/A</td> <td>N/A</td> </tr> <tr> <td>Medium Risk</td> <td>4</td> <td>4</td> <td>N/A</td> </tr> <tr> <td>Low Risk</td> <td>2</td> <td>2</td> <td>N/A</td> </tr> </tbody> </table>		Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed	High Risk	0	N/A	N/A	Medium Risk	4	4	N/A	Low Risk	2	2	N/A
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Freedom of Information and Subject Access Requests	Adequate	<p>Key Strengths</p> <ul style="list-style-type: none"> • TMBC maintain the necessary information on the website to support members of the public to request FOI/SAR. • The FOI/SAR policy statement details the responsibilities of all staff who manage requests for information. • The Administration Team provide a central point of contact for requests and distribute requests received effectively to the relevant service for action. • Coordinators keep a record of all requests received and forward to responders to gather the information required. • Training for coordinators and responders was completed in April 2021, with a refresher course organised recently. • TMBC has provided adequate access to enable the public to request information under the Freedom of Information Act 2000 and Data Protection Act 2018. • All requests for information are logged, allocated a reference number and confirmation of receipt is forwarded to the requestor. • Where data was withheld from responses, there were clear detailed reasons for non-disclosure with a disclosure notice included. • Disclosure notices provide information of action if the requester were dissatisfied with the response. • Internal Reviews/Complaints are recorded on the same log as FOI/SAR requests and colour coded accordingly. All records of involvement are in one place and easy to track. <p>Areas for Development</p> <ul style="list-style-type: none"> • Not all staff have received the appropriate training to manage requests for Freedom of Information and Subject Access Requests. • A variety of spreadsheets/logs are used to record FOI/SAR, therefore no consistency from service to service. • It was unclear whether FOI requests had been responded to in the timescales stipulated by the legislation. • The main log, where requests are recorded, is incomplete as the services do not consistently notify the administration team of the response. There is no follow-up of requests to ensure they have been actioned. • Monitoring and reporting of the number of FOI/SAR requests received is not undertaken. • Sample testing did not provided conclusive proof that all SAR requests were verified prior to being processed. • The main spreadsheet/log was not updated for all the internal reviews completed. <p>Summary of management responses</p> <table border="1" data-bbox="622 1295 1883 1514"> <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>1</td> <td>1</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>2</td> <td>2</td> <td>0</td> </tr> </tbody> </table>		Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed	High Risk	1	1	0	Medium Risk	2	2	0	Low Risk	2	2	0
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<p>Performance Management and Data Quality</p>	<p>N/a</p>	<p>The Corporate Strategy has been subject to internal consultation, 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 with 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.
<p>IT Infrastructure</p>	<p>Substantial</p>	<p>See Cyber Security</p>

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<p>Council Tax Administration (Recovery and write offs)</p>	<p>Substantial</p>	<p>Key Strengths</p> <ul style="list-style-type: none"> • Information is available on the TMBC website of the different types of discounts and exemptions and aligns with legislation. • An information sheet is sent out at the beginning of the new Council Tax year outlining a select number of scenarios where a discount or exemption is available. • Where applications are complete, there are declarations contained in them to attest to the correct information being supplied. • Corporate Debt Policy was approved as a Non-Key Decision in January 2022 and signed appropriately. • The Recovery process for arrears is documented in clear departmental flowcharts, which aligns with relevant legislation. • All accounts in arrears selected were in the recovery process and met legislative timeframes. • All accounts sampled that had gone to a court hearing were either settled, had a payment plan, had an attachment of earning/disability deduction or have been referred to an enforcement agent. • Adequate checks were made to locate debtors and 'write off' of the debts sampled occurred only when the debtors were untraceable, it was uneconomical to recover the debt, or the debt was unrecoverable. • The write off of Council Tax debt adhered to the Councils Corporate Debt policy and authorisation was sought, correctly, from the Director of Finance and Transformation or the Cabinet Member for Finance, Innovation and Property dependent on the value. <p>Areas for Development</p> <ul style="list-style-type: none"> • Severely Mentally Impaired (SMI) application forms do not capture where there are additional adults in the household. • Planned end dates are not added to the system where known for a discount or exemption, and regular reviews are not completed for all exemption and discounts. • Risks contained on the risk register regarding the collection of Council Tax are vague with no detailed controls to mitigate the risk given. • The decision documentation provided to committee groups debts together and does not provide detailed information on each high value debt for the cabinet member to make an informed decision. <p>Summary of management responses</p> <table border="1" data-bbox="622 1257 1883 1481"> <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>1</td> <td>1</td> <td>0</td> </tr> <tr> <td>Low Risk</td> <td>3</td> <td>3</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	1	1	0	Low Risk	3	3	0
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Business Rates Admin	Substantial	<p>Key Strengths</p> <ul style="list-style-type: none"> The collection of business rates is monitored and, as at 31 March 2023, the collection rate was 99.37%. Reconciliations are carried out to ensure the annual billing process is complete and accurate. Access to the business rates system, NEC, is restricted and controlled. Property inspections have resumed following the lifting of pandemic restrictions. <p>Areas for Development</p> <ul style="list-style-type: none"> Improvements are required to recordkeeping to ensure there is a clear audit trail for the award and removal of business rates reliefs and exemptions. Changes in rateable value for deleted properties were not processed accurately on NEC for 4 out of 30 changes in rateable value reviewed and at times, revised bills were not generated promptly. Ratepayer addresses are not checked proactively and there is no evidence to demonstrate that annual business rates bills were sent out by the statutory deadline. <p>Summary of management responses</p> <table border="1" data-bbox="622 743 1883 967"> <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>1</td> <td>1</td> <td>0</td> </tr> <tr> <td>Low Risk</td> <td>2</td> <td>0</td> <td>2</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	1	1	0	Low Risk	2	0	2
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Accounts Payable	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 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-authorisation of a purchase order. • Staff 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. <p>Summary of management responses</p> <table border="1" data-bbox="620 1276 1883 1501"> <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>6</td> <td>6</td> <td>0</td> </tr> <tr> <td>Low Risk</td> <td>0</td> <td>0</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	6	6	0	Low Risk	0	0	0
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Local Plan	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. This included 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 (PPM) 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>

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Disabled Facilities Grant	Adequate	<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. The majority 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 on the IT system including letters to clients, a variation notice, and payment certificates. • The Uniform system, used for recording and monitoring grants, 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="618 1118 1852 1377"> <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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High Risk	0	0	0															
Medium Risk	2	2	0															
Low Risk	0	0	0															

Audit Review Title	Audit Opinion	Scope of Audit and Findings																
Parking	Limited	<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 carparks and onstreet 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 withholding 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="622 1129 1863 1353"> <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>2</td> <td>2</td> <td>N/A</td> </tr> <tr> <td>Medium Risk</td> <td>1</td> <td>1</td> <td>N/A</td> </tr> <tr> <td>Low Risk</td> <td>1</td> <td>1</td> <td>N/A</td> </tr> </tbody> </table>		Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed	High Risk	2	2	N/A	Medium Risk	1	1	N/A	Low Risk	1	1	N/A
	Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed															
High Risk	2	2	N/A															
Medium Risk	1	1	N/A															
Low Risk	1	1	N/A															

Audit Review Title	Audit Opinion	Scope of Audit and Findings																
Landscaping Contract Management	Adequate	<p>Key Strengths</p> <ul style="list-style-type: none"> The Head of Street Scene and Leisure, Leisure Services Manager, the Leisure Services Officer and the Parks Officer between them have 53 years of experience with the Council's Outdoor Leisure Team and managing the Council's service contracts. Notwithstanding the early submission of invoices, the Council has paid these in no more than 29 days from receipt, with the average period being 18 days. The Council sought and received Green Flag Awards for two areas covered by the Maintenance Contract. Complaints about the quality of the sites maintained by the Contractor have been consistently low in number. There is good dialogue between the Council's Outdoor Leisure Team and the Contractor. The Council's Outdoor Services Manager meets weekly with his counterpart to discuss the Contractor's programme of work. There is good senior management engagement from the Contractor. Throughout 2022, the Contractor's Contract Manager, Regional Manager and Divisional Director attended all four Quarterly Liaison Meetings. The Council commissioned Waste Consulting LLP to review options for delivering grounds maintenance services after the expiry of the Contract. The Council established an Officer Study Group to review the future provision of grounds maintenance services. <p>Areas for Development</p> <ul style="list-style-type: none"> Ensure the Outdoor Leisure Team have the skills and knowledge to address the contract management risks. Assess the capacity of members of the Outdoor Leisure Team to exercise the Council's contractual powers and fulfil its obligations while these individuals also fulfil their other duties. Determine the management information that the Outdoor Services Team needs to provide assurance that the Contractor is progressing its activities, as agreed, and meeting the performance requirements in the Contract. Review and resolve possible ambiguities linked to the Default provisions in the Contract and the provisions for making payment deductions. Remind the Contractor of the contractual provisions governing submission of invoices. Establish a clear set of realistic and consistent objectives for the new grounds maintenance arrangements that define the quality of outcomes that can be achieved within a potentially constrained financial envelope. Conduct regular reviews of the risk register for Leisure Services and ensure that mitigations cover a comprehensive range of reasonable scenarios. <p>Summary of management responses</p> <table border="1" data-bbox="622 1310 1883 1533"> <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>4</td> <td>4</td> <td>0</td> </tr> <tr> <td>Low Risk</td> <td>4</td> <td>4</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	4	4	0	Low Risk	4	4	0
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High Risk	0	0	0															
Medium Risk	4	4	0															
Low Risk	4	4	0															

Audit Review Title	Audit Opinion	Scope of Audit and Findings																
Cyber Security	Substantial	<p>Key Strengths</p> <ul style="list-style-type: none"> • Cyber security training, bulletins, and phishing simulations have increased user awareness and knowledge. • There is perimeter protection, alerting, logging of traffic, threats, and preventative actions. • Next Generation (NG) Firewalls are used. • There is deployment and monitoring of security protection to workstations and servers, to prevent exploitation from virus and malware. • Annual external and internal IT Health Checks (ITHC) are carried out by a National Cyber Security Centre (NCSC) approved, independent consultant. • Automated tools/systems are used to continually monitor the health, configuration, and security of the network. • IT inventories of servers and desktop equipment are in place. • A Change Advisory Board approves proposed network and system changes. • IT Helpdesk tickets are assigned for each outstanding vulnerability. • There is organisation of resources, oversight, and prioritisation of work to reduce security risks. • The health of the backups of Council systems and data are routinely monitored and tested. • Backups are encrypted with a secure cypher and stored in the Cloud in an immutable format. • There has been a successful recovery of a system outage from a back-up. • Incidents are reported and any lessons learned are documented. • Setting up of user accounts and access to the Council's systems are authorised by the line manager and relevant system administrator. • Policies and Procedures direct readers to work in secure ways to prevent inappropriate access to data. • User accounts are being managed, and the key detective control to identify and remove leaver accounts is working effectively. <p>Areas for Development</p> <ul style="list-style-type: none"> • Service records were unavailable for the Air Conditioning Units (ACU), residing in the physical data centre; the risk of ACU failure was not registered. • Risk Registers dated October 2022 and November 2022 respectively did not evidence when subsequent reviews had been carried out. • The suite of ICT Policies and Procedures was updated on a priority basis to include new systems and practices, however some documentation reviews were outstanding. <table border="1" data-bbox="622 1273 1890 1490"> <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>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Low Risk</td> <td>3</td> <td>3</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	0	0	0	Low Risk	3	3	0
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