Audit Review Title	Audit Opinion	Prospect for Improvement	Scope of Audit and Findings
Risk Management	**Adequate**	N/A	The TMBC Risk Management Strategy makes clear the Council's approach to risk management, its commitment to aligning risk management with the objectives and strategies of the Council and its commitment to embedding risk management throughout the organisation, making it a part of everyday service delivery and decision making. Accompanying Risk Management Guidance is available to support Members and Officers with fulfilling their responsibilities, whilst this document does expand on how various activities should be undertaken, there are some areas where the guidance lacks sufficient detail and could be enhanced.

Officers across the Council understand their role in relation to risk management and were able to accurately describe their responsibilities in line with those detailed in the TMBC Risk Management guidance. Officers were able to demonstrate a good understanding of risk management activities that should be undertaken and were able to provide explanation and examples of how those activities were completed within their areas. Some differences were however noted in relation to how some activities are carried out in different service areas, particularly in the identification of risks (Horizon Scanning) and the use of standard design risk registers to record risks. Differences were also noted on some risk registers in relation to the scoring criteria used when assessing risks. It was also noted that there is not always sufficient evidence to confirm review of risk registers or specific risks, controls, and mitigating actions within.

Internal Audit's overall Audit Opinion of **Adequate** is based on the following Key Strengths and Areas for Development:

Key Strengths
- The Risk Management strategy and accompanying risk management guidance is reviewed internally with appropriate frequency (annually) and is subject to approval through Audit Committee, Cabinet and finally Council.
- The Risk Management strategy clearly defines roles and responsibilities within the council with regards to risk. The accompanying guidance provides additional information regarding how risks at different levels should be allocated to service managers, service management teams and the senior management team.
- Risk registers are produced for all service areas together with a strategic risk register.
- The strategic risk register is being reviewed with appropriate frequency and there is evidence of these reviews taking place.
- The strategic risk register has recently been updated to include a direction of travel indicator to provide an "at a glance" view of whether risk scores have increased or decreased since the previous review.
- The service risks identified document provides a regular update for Audit Committee and Members regarding the management of ongoing risks.
- TMBC risk management guidance is clear regarding the requirements to communicate and escalate risks, officers interviewed correctly identified the procedures for escalating risks based on their risk rating. |

Audit Review Title	Audit Opinion	Prospect for Improvement	Scope of Audit and Findings
			• Audit were advised that risk management is a standing agenda item for team meetings and service team meetings. **Areas for Development** • The Risk Management strategy has not been subject to external or peer review or compared against the strategies of other similar local authorities since it was developed. • Although both the Risk Management strategy and the accompanying guidance are subject to annual internal review, there is no version control or document ownership information on the risk management guidance document. • There are some areas where the risk management guidance lacks sufficient detail and could be enhanced. • Risk assessment training has been provided by Zurich to some staff working in various teams although this has not extended to most of the Heads of Service or Service Managers interviewed. • A standard TMBC risk assessment template is available as part of the risk management guidance document however there is little evidence to confirm that this is being used when assessing risks and determining appropriate controls/mitigating actions. This has resulted in a small number of risks appearing on risk registers with no controls or mitigating actions detailed • Review of the service risk registers identified several instances where the risk scoring method used was different to that detailed in TMBC risk management guidance. • Risk registers take several different formats, not all the service risk registers record all information that is suggested as required in the template risk register included in the TMBC risk management guidance. • Whilst discussions with heads of service and service managers confirmed that there are some good examples of proactive actions being taken in identifying new or emerging risks, horizon scanning activity to identify new or emerging risks is not consistently being undertaken across all areas of the Council. • There is currently no place on the standard risk registers to record when and where a risk was escalated. It was also noted that, meeting minutes, (if available) do not consistently specifically detail agreement to add new risks to risk registers. **Summary of management responses**

Summary of management responses

	Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed
High Risk	0	N/A	N/A
Medium Risk	3	3	N/A
Low Risk	3	3	N/A

Audit Review Title	Audit Opinion	Prospect for Improvement	Scope of Audit and Findings
Fire Safety	**Substantial**	**N/A**	A review of the processes undertaken displayed compliance with the key legal processes. Internal Audit have identified control weaknesses, with the monitoring and oversight of training. Controls could also be improved in the set-up of a new third-party contractor for the external quality assurance for their fire risk assessment. Internal Audit's overall Audit Opinion of **Substantial** is based on the following Key Strengths and Areas for Development: **Key Strengths** • The risk assessment procedures are being followed and completed periodically. • TMBC are completing Fire Drill assessments every 6 months, rather than the regulatory requirement of once a year. • There is an up-to-date Fire Safety policy in place, as well as a Fire Evacuation procedure for the Gibson Building. • TMBC are actively reveewing and updating their policy on a yearly basis, and it is accessible to all staff on StaffNet. • There are good internal quality Assurance (QA) processes in place to ensure TMBC's Fire safety assessments are being completed and recorded in accordance with agreed guidance and legislation. • TMBC are collaborating with the other occupants of the Gibson Building to actively uphold their preventative fire measures. • There are KPIs that are being regularly monitored and evaluated • Reports on the evacuation risk assessments are being issued on at least a biannual basis. • There are sufficient processes in place to ensure that there are enough Fire Wardens on the premises to ensure a safe evacuation in the event of a fire. **Areas for Development** • Mandatory training for the Fire Wardens and Incident Controllers are not being completed and there is no adequate monitoring of necessary refresher training. **Summary of management responses**

	Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed
High Risk	N/A	N/A	N/A
Medium Risk	1	Complete	Complete
Low Risk	N/A	N/A	N/A

Audit Review Title	Audit Opinion	Prospect for Improvement	Scope of Audit and Findings
Customer Services Review – Tonbridge Castle	**Substantial**	N/A	**Governance and Decision Making** - Initial project documentation has been developed, this includes a Castle planning document outlining the purposes of the project, scope of the group, governance via the two groups set up and workstreams for various elements of the project and also a Progress Dashboard and methodology document although this has not been updated as stage 1 of the project has progressed. Project updates are being provided to members **Benefits Realisation** - The purpose of the project is clearly defined as to evaluate the current commercial operation of Tonbridge Castle and grounds, understand the different activities that are currently taking place, and to propose how TMBC utilises the strategic asset of Tonbridge Castle and grounds to generate sustained long term revenue streams to make the site as cost effective as possible significantly reducing the subsidy provided by the Council. **Risks and Issues** - Each of the five concepts identified from the consultation exercise are now being evaluated using a model template to further review the feasibility of each option. Each evaluation includes a SWOT analysis relevant to the concept being explored as each option will have a different risk profile. Each evaluation will also include a Value proposition, KPI measures that would be in place and scoring criteria. Members will then be asked to identify which options they wish officers to consider further and each of those options will then be subject to a detailed risk assessment prior to any final decision being taken. The weaknesses and threats identified have not been developed into a project risk register. **Project Plans and Priorities** - Project phases and timescales have been clearly defined. Communications - There has been engagement with identified stakeholders in the form of the public consultation, the results of which have been published. Meeting minutes for Community and Environment Scrutiny Select Committee in October 2022 and Cabinet on 8th November where the most recent decisions were made are published on the TMBC website. There is not currently a Communication Strategy or Plan to cover the lifetime of the Project. **Summary of management responses**

	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	1	1	0

Audit Review Title	Audit Opinion	Prospect for Improvement	Scope of Audit and Findings
Estates Management			
Savings plan / Transformation			
IT Development			
Local Plan			
S106/CIL Governance			
Business Continuity Planning			
Parking Follow-Up			
Agile Board			
Castle Project			
Accounts Payable			