



**INTERNAL AUDIT AND COUNTER FRAUD
PROGRESS REPORT
AUDIT COMMITTEE
15 April 2024**

1. Introduction

The role of the Internal Audit function is to provide Members and Management with independent assurance that the control, risk and governance framework in place within the Council is effective and supports the Council in the achievement of its objectives. The work of the Internal Audit team should be targeted towards those areas within the Council that are most at risk of impacting on the Council's ability to achieve its objectives.

Upon completion of an audit, an assurance opinion is given on the effectiveness of the controls in place. The results of the entire programme of work are then summarised in an opinion in the Annual Internal Audit Report on the effectiveness of internal control within the organisation.

This activity report provides Members of the Audit Committee and Management with 6 summaries of completed work between January and April 2024.

2. Key Messages

- 5 audits have been finalised to draft/final report in the period. The summaries are contained in **Appendix A**
- All 18 audits from the 2023/24 rolling Audit Plan are either completed or in progress. **Appendix B**

3. Resources

In accordance with the Public Sector Internal Audit Standards, Members need to be appraised of relevant matters relating to the resourcing of the Internal Audit function. The key updates are as follows:

- Permanent recruitment for an Audit Manager post is now underway.
- Permanent recruitment for the Counter Fraud Technician supporting Tonbridge and Malling has now been completed, role duties will continue to be covered by the Fraud team until the newly recruited person commences employment and is in post.

4. 2023-24 Internal Audit Plan

The audit summaries are provided at [Appendix A](#). A summary is provided on current progress against the 2023-24 Audit Plan.

Table 1- Audit Plan Status

Status	Number of Audits	%
Not yet started	0	0%
Planning	3	17%
Fieldwork	2	11%
Ongoing	2	11%
Draft Report	5	28%
Final Report	6	33%
On Hold	0	0
Removed/ Deferred	0	0
Total	18	100%

[Appendix B](#) sets out progress against the Rolling 2023-24 Audit Plan.

Table 2 – Summary of Audits by Committee Meeting

With each Progress report, Internal Audit turns the spotlight on the audit reviews, providing the Governance and Audit Committee with a summary of the objectives of the review, the key findings, conclusions and recommendations; thereby giving the Committee the opportunity to explore the areas further, should it wish to do so.

In this period, the following report summaries are provided at **Appendix A** for the Committee’s information and discussion.

Audit Definitions are provided at **Appendix D**

Audit Committee – 15 th April 2024			
No	Audit	Opinion	Prospects for Improvement
1	TM18-2024 Corporate Performance Management Framework	Substantial	Very Good
2	TM06-2024 Business Continuity Planning	Adequate	TBC
3	TM07-2024 Parking – Follow Up	Adequate	Good
4	TM11-2024 GDPR – Incident Reporting	Substantial	TBC
5	TM13-2024 Communications Strategy	Substantial	TBC

7. Counter Fraud Update

Prevention and Detection of Fraud, Bribery and Corruption

This section of the report provides details of the Council's activity in preventing and detecting fraud and corruption during quarter one to three of 2023-24.

National Fraud Initiative

The Counter Fraud Team has collated the data specified by the Cabinet Office for the 2023-24 exercise. This includes reviewing the data to ensure it complies with the formats required and uploading in the required timescale.

The NFI biennial and flexible data matching service has largely been completed, with exceptions coming from a new release of matches on 2 November 2023. A summary of activity is shown in **Appendix D**. To date this has identified £23,584 in benefit overpayments in addition to estimated savings going forward of £39,674.

Kent Intelligence Network

The Kent Intelligence Network continues to support Local Authorities in Kent in preventing and detecting fraud. 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 and residential premises.

In addition, a review of all discounts/exemptions within Business Rates is under way, the review is to reaffirm the award of a discount/exemption or to amend the account if circumstances have changed.

During the three quarters of this year the following results have been achieved:

- Single person discount to financial matches £6,856 increased council tax liability
- Single person discount to NFI matches £66,475 increased council tax liability
- Single person discount reviews from fraud referrals £3,877 increased council tax liability
- Unrated businesses £788,516 increased liability
- Retriever debtor tracing £189,234 for recovery action
- Business rates review £64,290 increased rates liability

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7. Counter Fraud Update

Investigating Fraud, Bribery and Corruption

A summary of cases referred or carried into the current fiscal year can be found in **Appendix E**

A total of 75 referrals have been received by the Counter Fraud Team during the first three quarters of 2023-24. The most reported fraud type is council tax with universal credit or housing benefit where a total of 25 referrals have been reported. The second most reported fraud type is single person discount, where a total of 24 referrals have been received. Further detail is available in Annex 4

A total of 27 cases were carried forward from 2022-23, of which 25 are now closed. The outcomes of these cases are:

- 4 cases have been referred externally to the DWP.
- 14 cases closed, where no further action is required.
- 5 cases have been referred internally.
- 2 cases closed, housing application withdrawn

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TM18-2024 Corporate Performance Management Framework

Audit Opinion	SUBSTANTIAL
Prospects for Improvement	VERY GOOD

Key Strengths

- All key performance indicators (KPIs) are aligned with priorities and actions set out in the Corporate Strategy and include all services within Tonbridge and Malling Borough Council (TMBC).
- The aligned KPI's have been reviewed and approved by Cabinet to ensure they are relevant and are beneficial in monitoring the Councils performance.
- KPI's are a standing item within Scrutiny and select Committees and Management Team meetings to improve reporting and encourage the KPIs to be embedded across the Council.
- Trends in performance are reviewed by management team, and poor performance is questioned and followed up in subsequent meetings.
- KPI's are reported on a timely basis, helping the data reported to be relevant and reflective of the Councils performance.
- In a review of a sample of 10 KPI's, from discussion with the responsible officers all data is reported on time without delay and include data assurance to increase reliability of the source data. 8 of 10 KPI were able to provide evidence of the data assurance.
- TMBC have recently subscribed to LGInform Plus and this will now allow them to assess their performance and KPI's against other local authorities' data and benchmark their performance indicators.

Areas for Development

- Although key performance indicators are a standing item in Management Team and Scrutiny and Select Committee Meetings and trends, and performance is discussed and monitored within these from discussion there are no current examples of KPI's informing any management decisions. There is a risk of underutilisation of the KPIs reported if they are not used to give direction to the Council where needed, this may improve after benchmarking with LGInform Plus has progressed and the Council can assess their performance against other authorities.

Prospects for Improvement

- The introduction of LGInform Plus will allow TMBC to assess their performance against other authorities.
- The Strategic Economic Regeneration Manager has addressed previously raised issues of the need for data assurance and benchmarking raised by Internal and External Audit.

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	2	2	0
Low Risk	2	2	0

TM06-2024 Business Continuity Planning

Audit Opinion	Adequate
Prospects for Improvement	TBC

Key Strengths

- There are clear plans to formally approve the revised Business Continuity Plan (BCP) by Management Team and raise awareness with Officers through StaffNet and Staff Briefing.
- Key risks are identified and scored within the BCP, with mitigating actions and required responses clearly documented.
- Roles and Responsibilities are adequately set out within the Business Continuity Plan and associated Appendices, including Terms of reference for working and incident groups as well as incident checklists.
- Service level plans have all been reviewed and amended by services and Management Team.
- Service level plans are all complete and identify, Key services, Impact analysis, Interdependencies and also include minimum service requirements addressing recommendations raised in the previous BCP Internal Audit.
- There are plans to share the Service Level BCP documents with IT to ensure timescales identified for services and systems can be realistically achieved.

Areas for Development

- There are a number of potential inconsistencies within the Service Level Continuity Plans that need to be challenged.
- The risks register is reviewed annually but there is no process to ensure that individual Service Level BCP plans are updated as new emerging risks are identified.
- There have been no test exercises conducted recently, and although there are some tabletop exercises identified none have been scheduled.
- Although there are locally provided training sessions and briefings planned, there is no wider training for Senior Management and Duty Coordinators scheduled.

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	2	2	0
Low Risk	2	2	0

TM07-2024 Parking – Follow Up

Audit Opinion	Adequate
Prospects for Improvement	Good

Key Strengths

- New strong room security with limited access to authorised personnel. This room addresses the vulnerabilities identified during the initial audit.
- There is an improved reconciliation framework with progress being made in accuracy and reliability.
- Despite challenges the Parking Team has improved the resolution on non-collection issues with the Operational Team, addressing previous communication gaps and inaccuracies.
- Implementation of a maintenance schedule which includes two annual servicing sessions marked distinctly to ensure timely upkeep of equipment.

Areas for Development

- Establishing an ongoing reconciliation exercise of cash processing statements, Flowbird Weboffice and accounting information to maintain its accuracy and reliability, not allowing this process to lapse.

Prospects for Improvement

- The service was fully engaged with the audit process.
- The parking team was able to implement three of the four outstanding actions, even though they are faced with many challenges.

Progress on Issues Raised

Issue	Priority Level	Conclusion from Testing
Cash Storage in TMBC Offices	High	Implemented
Reconciliation of Cash Against Flowbird Weboffice	High	In Progress
Non-Collection of Cashboxes by G4S	Medium	Implemented
Maintenance Schedule	Low	Implemented

TM11-2024 GDPR – Incident Reporting

Audit Opinion	Substantial
Prospects for Improvement	TBC

Key Strengths

- Data breach forms are very clear and easy to complete.
- After identifying an issue that was causing a large proportion of the recorded data breaches, the root cause was identified and subsequently this feature in Outlook was removed. This resulted in a decline of breaches for this reason.
- Data breaches have been recorded within a timely manner.
- Evidence is available to confirm that data incidents are discussed as part of quarterly Operation Service Group (OSG) meetings. All evidence was present for the OSG meetings that occurred quarterly last year.
- Policies and procedures in relation to GDPR are reviewed regularly and updated promptly as necessary.

Areas for Development

- There is currently no regular reporting or provision of data to facilitate reviews of trends in the types of data breaches being reported.
- No refresher training has been provided to staff with regards to the reporting of incidents.

Prospects for Improvement

- TBC

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

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TM13-2024 Communications Strategy

Audit Opinion	Substantial
Prospects for Improvement	TBC

Key Strengths

- A communications strategy was developed and published in 2022.
- Training is provided to the Communications Team on an ongoing basis. Recent training has included video training, digital editing, and Google analytics.
- The MyTMBC app has been introduced and a quarterly newsletter is now published online and distributed via email to expand the audience reached.
- TMBC communication strategy is aligned and consistent with the corporate strategy.

Areas for Development

- A review of the communications team and its work was carried out by the Local Government Association (LGA) in 2022. As of 1 February 2024, three recommendations had not been addressed.
- Social media is the main communications channel used for external communications.

Prospects for Improvement

- TBC

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

Appendix B – 2023-24 Internal Audit Plan Status

Ref	Audit	Status	Assurance	Prospects for Improvement	Committee
TM01-2024	Estates Management	Complete	Substantial	TBC	January GAC
TM02-2024	Savings plan / Transformation Strategy	Draft Report			
TM03-2024	IT Development	Complete	Adequate	TBC	January GAC
TM04-2024	Local Plan	Complete	Advisory	N/A	January GAC
TM05-2024	S106 Agreements	Complete	Substantial	Very Good	January GAC
TM06-2024	BCP	Draft Report	Adequate	TBC	April GAC
TM07-2024	Parking - Follow Up	Draft Report	Adequate	Good	April GAC
TM08-2024	Agile Board	Ongoing	Advisory	N/A	
TM09-2024	Castle Project	Ongoing	Advisory	N/A	
TM10-2024	Accounts Receivable	Complete	Substantial	Good	January GAC
TM11-2024	GDPR - Incident Reporting	Draft Report	Substantial	TBC	April GAC
TM12-2024	Agile Post Implementation review - Lessons Learnt	Fieldwork			
TM13-2024	Communications Strategy	Draft Report	Substantial	TBC	April GAC
TM14-2024	IT Helpdesk	Planning			
TM15-2024	Planning Enforcement	Planning			
TM16-2024	Waste Partnership	Fieldwork			
TM17-2024	Contract Management - Leisure Trust	Planning			
TM18-2024	Corporate Performance Management Framework	Complete	Substantial	Very Good	April GAC

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Audit Opinion

High

Internal control, Governance and the management of risk are at a high standard. The arrangements to secure governance, risk management and internal controls are extremely well designed and applied effectively.

Processes are robust and well-established. There is a sound system of control operating effectively and consistently applied to achieve service/system objectives.

There are examples of best practice. No significant weaknesses have been identified.

Limited

Internal Control, Governance and the management of risk are inadequate and result in an unacceptable level of residual risk. Effective controls are not in place to meet all the system/service objectives and/or controls are not being consistently applied.

Certain weaknesses require immediate management attention as there is a high risk that objectives are not achieved.

Substantial

Internal Control, Governance and management of risk are sound overall. The arrangements to secure governance, risk management and internal controls are largely suitably designed and applied effectively.

Whilst there is a largely sound system of controls there are few matters requiring attention. These do not have a significant impact on residual risk exposure but need to be addressed within a reasonable timescale.

No Assurance

Internal Control, Governance and management of risk is poor. For many risk areas there are significant gaps in the procedures and controls. Due to the absence of effective controls and procedures no reliance can be placed on their operation.

Immediate action is required to address the whole control framework before serious issues are realised in this area with high impact on residual risk exposure until resolved

Adequate

Internal control, Governance and management of risk is adequate overall however, there were areas of concern identified where elements of residual risk or weakness with some of the controls may put some of the system objectives at risk.

There are some significant matters that require management attention with moderate impact on residual risk exposure until resolved.

Prospects for Improvement		Issue Risk Ratings	
Very Good	There are strong building blocks in place for future improvement with clear leadership, direction of travel and capacity. External factors, where relevant, support achievement of objectives.	High	There is a gap in the control framework or a failure of existing internal controls that results in a significant risk that service or system objectives will not be achieved.
Good	There are satisfactory building blocks in place for future improvement with reasonable leadership, direction of travel and capacity in place. External factors, where relevant, do not impede achievement of objectives.	Medium	There are weaknesses in internal control arrangements which lead to a moderate risk of non-achievement of service or system objectives.
Adequate	Building blocks for future improvement could be enhanced, with areas for improvement identified in leadership, direction of travel and/or capacity. External factors, where relevant, may not support achievement of objectives	Low	There is scope to improve the quality and/or efficiency of the control framework, although the risk to overall service or system objectives is low.
Uncertain	Building blocks for future improvement are unclear, with concerns identified during the audit around leadership, direction of travel and/or capacity. External factors, where relevant, impede achievement of objectives.		

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Appendix E – National Fraud Initiative

Report	Title	Description	All	Outstanding	Estimated Savings	Overpayment Reclaimed	Notes
2	Housing Benefit Claimants to Student Loans	To identify individuals who are claiming benefits, but whose student loan eligibility results in them being ineligible for those benefits	4	0	£0	£0	Housing benefit had been cancelled already on all matches bar one, on which the student loan had been declared
29.1	Housing Benefit Claimants to Housing Benefit Claimants - Phone Number	To identify an individual that is claiming housing benefit from one or more local authority simultaneously	1	0	£0	£0	Poor quality match
49.1	Housing Benefit Claimants to DWP Deceased	The purpose of the match is to identify instances where the claimant has passed away but the payment of benefit may have continued after the date of death	10	0	£0	£0	Accounts closed prior to investigation
66	Payroll to Payroll	To identify individuals who may be committing employment fraud by failing to work their contracted hours because they are employed elsewhere or are taking long-term sickness absence from one employer and working for another employer at the same time	1	0	£0	£0	Employment dates did not overlap
80	Payroll to Creditors	The match identifies instances where an employee and creditor are linked by the same bank account or the same address to identify employees with interests in companies with which your organisation is trading	33	0	£0	£0	Identified to be internal petty cash claims, verified by finance
81	Payroll to Creditors		20	0	£0	£0	Identified to be internal petty cash claims, verified by finance
91	Housing Benefit Claimants to Waiting List	To identify possible cases of housing benefit fraud where an individual appears to be resident at two different addresses as the address on the housing benefit system differs from the one they have declared on their waiting list application	11	0	£0	£0	All set to closed as part of a batch
93	Housing Benefit Claimants to Waiting List		1	0	£0	£0	Applicant removed from housing list prior to investigation
243	Waiting List to Housing Benefit Claimants		15	0	£8,566	£0	All closed as no issues found with the exception of two applications which were cancelled as a result of the NFI match
172.3	Resident Parking Permit to DWP Deceased		21	0	£0	£0	All permits expired or cancelled prior to investigation
233	Waiting List to Housing Tenants	To identify where an individual appears to have registered on the waiting list using a different address to the one on the housing rents system suggesting possible undisclosed changes in circumstances or that false information has been provided	5	0	£0	£0	All applicants removed prior to investigation
242	Waiting List to Housing Benefit Claimants		5	0	£0	£0	All applicants housed or removed from housing register prior to investigation

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Report	Title	Description	All	Outstanding	Estimated Savings	Overpayment Reclaimed	Notes
2	Housing Benefit Claimants to Student Loans	To identify individuals who are claiming benefits, but whose student loan eligibility results in them being ineligible for those benefits	4	0	£0	£0	Housing benefit had been cancelled already on all matches bar one, on which the student loan had been declared
29.1	Housing Benefit Claimants to Housing Benefit Claimants - Phone Number	To identify an individual that is claiming housing benefit from one or more local authority simultaneously	1	0	£0	£0	Poor quality match
49.1	Housing Benefit Claimants to DWP Deceased	The purpose of the match is to identify instances where the claimant has passed away but the payment of benefit may have continued after the date of death	10	0	£0	£0	Accounts closed prior to investigation
66	Payroll to Payroll	To identify individuals who may be committing employment fraud by failing to work their contracted hours because they are employed elsewhere or are taking long-term sickness absence from one employer and working for another employer at the same time	1	0	£0	£0	Employment dates did not overlap
80	Payroll to Creditors	The match identifies instances where an employee and creditor are linked by the same bank account or the same address to identify employees with interests in companies with which your organisation is trading	33	0	£0	£0	Identified to be internal petty cash claims, verified by finance
81	Payroll to Creditors		20	0	£0	£0	Identified to be internal petty cash claims, verified by finance
91	Housing Benefit Claimants to Waiting List	To identify possible cases of housing benefit fraud where an individual appears to be resident at two different addresses as the address on the housing benefit system differs from the one they have declared on their waiting list application	11	0	£0	£0	All set to closed as part of a batch
93	Housing Benefit Claimants to Waiting List		1	0	£0	£0	Applicant removed from housing list prior to investigation
243	Waiting List to Housing Benefit Claimants		15	0	£8,566	£0	All closed as no issues found with the exception of two applications which were cancelled as a result of the NFI match
172.3	Resident Parking Permit to DWP Deceased		21	0	£0	£0	All permits expired or cancelled prior to investigation
233	Waiting List to Housing Tenants	To identify where an individual appears to have registered on the waiting list using a different address to the one on the housing rents system suggesting possible undisclosed changes in circumstances or that false information has been provided	5	0	£0	£0	All applicants removed prior to investigation
242	Waiting List to Housing Benefit Claimants		5	0	£0	£0	All applicants housed or removed from housing register prior to investigation

Report	Title	Description	All	Outstanding	Estimated Savings	Overpayment Reclaimed	Notes
459.1	Council Tax Reduction Scheme to Taxi Driver	To identify cases where an individual in receipt of council tax reduction may have failed to declare income that may remove or reduce entitlement to the reduction	3	0	£0	£0	Earnings declared on the two current licences - no issues identified
459.2	Council Tax Reduction Scheme to Taxi Drivers		1	0	£0	£0	License had already expired
459.6	Council Tax Reduction Scheme to Taxi Drivers		1	0	£0	£0	Match linked to a previous occupant at the address
477	Council Tax Reduction Scheme to Housing Benefit Claimants	To identify cases where an individual is in receipt of council tax reduction and housing benefit from one or more local authority simultaneously that may remove or reduce entitlement to the reduction	7	0	£0	£0	Claims cancelled prior to investigation
482	Council Tax Reduction Scheme to DWP deceased	The purpose of the match is to identify instances where the claimant has passed away but the council tax reduction may have continued after the date of death	21	0	£0	£0	Claims cancelled prior to investigation
701	Duplicate creditors by creditor name	Duplicates identified in this match suggest poor creditor management as the system has permitted a creditor reference to be used more than once	8	0	£0	£0	Two of the eight matches resulted in duplicate accounts being identified and merged. In neither case had payments been duplicated so no savings achieved
702	Duplicate creditors by address detail		42	0	£0	£0	Only one of the 42 matches resulted in duplicate accounts being identified and merged. In neither case had payments been duplicated so no savings achieved
703	Duplicate creditors by bank account number		12	0	£0	£0	Six of twelve matches resulted in accounts being merged, but no overpayments have been identified as a result
708	Duplicate records by amount and creditor reference	This match highlights possible duplicate payments in excess of £1,000 that may have arisen as a result of poor controls or fraudulent activity by suppliers and/or staff	17 4	0	£0	£0	No errors have been found on these matches, most of which were instalments against large purchases or services, and others were multiple invoices
709	VAT overpaid	This report identifies instances where VAT may have been overpaid	3	0	£0	£0	Split invoices resulted in VAT being paid on one and not another, creating anomalous percentages

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Report	Title	Description	All	Outstanding	Estimated Savings	Overpayment Reclaimed	Notes
711	Duplicate records by invoice number and amount but different creditor reference and name	This match highlights possible duplicate payments for the same goods/services but to creditors with different reference numbers, which may have arisen as a result of poor controls or fraudulent activity by suppliers and/or staff	2	0	£0	£0	Both payments reversed and funds returned prior to investigation
713	Duplicate records by postcode, invoice amount but different creditor reference and invoice number and date		2	0	£0	£0	Separate companies trading from the same location
750	Procurement - Payroll to Companies House (Director)		To identify potential undeclared interests that have given a pecuniary advantage	5	0	£0	£0
Totals			595	13	£36,950	£14,896	

Percentage Complete

98%

Appendix F – Fraud Referrals

Number of Referrals	Open Referrals	Closed Referrals	Referrals Under Investigation	Referrals Awaiting Sifting	% Referrals Closed
71	8	63	8	0	89%

Opened cases closed within 3 months	5
Opened cases closed between 3 and 6 months	1
Opened cases closed over 6 months	2
All cases closed within 3 months	58
All cases closed between 3 and 6 months	2
All cases closed over 6 months	3
Percentage of referrals reviewed within 10 working days	54%
Percentage of reviewed cases sifted within 10 working days	79%

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