

Annex 1 Internal Audit and Counter Fraud
Plan 2025/26

Audit Title	Indicative Days	Assurance/ Consultancy	Directorate	Cross ref to Strategic Risk Register	Rationale for inclusion/High-level Scope
Parking Enforcement	15	A	SSLTS	Service Risk	New Sunday and evening charges have led to need to increase team in this area. Would like to get West Malling and Martin Square charges embedded before starting.
Appraisal Process (SP and staff development)	12	A	CES	SRR 06 Organisational development	Review the update to the appraisal process in light of new ways of working - new appraisal process will become effective from April and there are also new values and behaviours and a new service delivery plan. Managers have been asked to carry out appraisals from 1st April using the new form. The appraisal includes succession planning and career development aspirations. Learning and Development is a big area for TMBC with reorganisation on the horizon to equip staff for the future.
IT Asset Management	12	A	F&T	Inherent Risk	Review of the controls in place to manage the identification, maintenance, upgrade and disposal of the councils IT assets.
Starters and Leavers	12	A	F&T/CS	Inherent Risk	Over payment Issue raised by management, control failures in IT/HR/Payroll processes.
UK shared Prosperity, Rural Prosperity Fund review	12	A	CES	Inherent Risk	£360k from UK prosperity fund due to be allocated for this year – applications are oversubscribed.
Gibson East	12	A	CES	Change Programme	Ongoing embedded assurance for the disposal of Gibson West and Refurbishment of Gibson East
Waste Contract Re-Tender	12	EA	SSLTS	SRR 14 Contract/Contractor procurement	Ongoing embedded assurance for the Procurement of the Councils waste services contract
Local Plan	15	EA	PHEH	SRR 05 - Failure to Agree Local Plan	Embedded Assurance for the development of the Local Plan for the Council
Town Centre	15	EA	CES	Service Risk - Tonbridge Town Centre Development	Ongoing Embedded Assurance of project management and assessment of the options appraisal
Angel Centre	12	EA	SSLTS	Service Risk - Tonbridge Town Centre Development	Ongoing Embedded Assurance of project management and assessment of the options appraisal
Castle project	6	C	CES	Service Risk - Tonbridge Town Centre Development	Ongoing consultancy on project management and implementation of services at the Castle

Rolling plan audits Quarter 3-4
Follow up of recommendations raised.

98

10

243

To provide flexibility with emerging risks for the Council - See "Rolling Audit Plan" Sheet

Counter Fraud

Proactive fraud activity
Investigations

146

170

316

All

All

Management Resource**135****TMBC Internal Audit and Counter Fraud Plan****694****Kent Intelligence Network**

KIN Investigation resource

180

All

KIN data matching, revenue based NFI and SPD credit matches

874

Internal Audit areas under review fo future inclusion

Audit Title
Emergency planning and response
Homes for Ukraine Scheme - Potential - Exit plan
Grant Allocation and Management of funds
Member Training and development
Online Billing and utilisation
Renter Reform Act
Housing Condition
Safeguarding
Complaints
Equalities, Diversity and Inclusion
Implementation of the Workforce Strategy
Licensing - Monitor
Environmental Health - Monitor (Inc Cosmetic procedures)
Budget Setting and Monitoring
GDPR - Record Retention
IT Cyber Security
Risk Management
Health and Safety - Incident Reporting / Service Risk Assessments
Accounts Payable and Authorisation prcesses
Local Government Reorganisation

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 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. Including risks associated to the Economic Crime and Corporate Transparency Act (failure to prevent fraud).	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 (including failure to prevent fraud) 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	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 2024/25 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 as 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