

1. Introduction

- 1.1 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.
- 1.2 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.
- 1.3 This activity report provides Members of the Audit Committee and Management with 5 summaries of completed work between July and September 2025.

2. Key Messages

- 5 audits have been finalised to draft/final report in the period. This includes the remaining 2 audits from 2024/25 plan and 3 audits from the 2025/26 plan. The summaries are contained in **Appendix A**
- A further 2 audits from the current 11 audits on the 2025/26 plan are in fieldwork with 4 audits in planning
- Progress against the current 11 audits from the 2025/26 rolling Audit Plan are provided in **Appendix B**
- There has been one amendment to the 2025/26 Audit Plan with the deferral of previously agreed Internal Audit consultancy on project management and implementation of services at the Castle.
- 8 further audits have been identified for inclusion in the 2025/26 Audit Plan.
- Preparation for an External Quality Assessment (EQA) is underway with Internal audit commencing procurement procedures to secure a provider for this service.
- The Counter Fraud team have been shortlisted for a CIPFA 2025 Public Finance Award in the Outstanding Fraud Prevention, Detection and Recovery category in respect to the work done on developing a counter fraud culture.

3. Resources

3.1 In accordance with the Global 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:

- There are 2 vacancies within the Internal Audit Team.
 1. The Head of Internal Audit and Counter Fraud Service has left the service – The Audit Manager as Interim Head of Internal Audit and Counter Fraud Manager as Interim Head of Counter Fraud will fulfil this role until a recruitment exercise is undertaken to fill the post permanently.
 2. There is currently one Auditor vacancy within the team – a recruitment exercise will be undertaken in due course.
- Audit Management software remains under review for further enhancements to Internal Audit Processes.
- There is adequate technology available to support the completion of the Rolling Internal Audit Plan including data analytics tools such as PowerBi.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

4. 2025-26 Internal Audit Plan

4.1 The audit summaries are provided at [Appendix A](#). A summary is provided below on current progress against the 2025-26 Audit Plan.

Table 1- 2025/26 Audit Plan Status

Status	Number of Audits	%
Not yet started	1	9.09%
Planning	4	36.36%
Fieldwork	2	18.18%
Ongoing	0	0.00%
Draft Report	2	18.18%
Final Report	1	9.09%
On Hold	0	0.00%
Removed/ Deferred	1	9.09%
Total	11	100%

[Appendix B](#) sets out progress against the Rolling 2025-26 Audit Plan.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

Table 2 – Summary of Audits by Committee Meeting

- 4.1 With each Progress report, Internal Audit turns the spotlight on the audit reviews, providing the 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.
- 4.2 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 C**

Audit Committee 29th September 2025				
Ref	Audit	Status	Assurance	Prospects for Improvement
TM09-2025	Digital Strategies and Automation	Draft Report	Substantial	Good
TM13-2025	Facilities Management / Building Maintenance	Complete	Substantial	Good
TM04-2026	Starters and Leavers	Draft Report	Adequate	Good
TM01-2026	Parking Enforcement	Draft Report	Adequate	TBC
TM05-2026	UK shared Prosperity, Rural Prosperity Fund review	Complete	Substantial	Very Good

5. Internal Audit and Counter Fraud Plan

- 5.1 To ensure that the Plan can be flexible and respond to key risks, at the Audit Committee on 14 April 2025 members approved for 11 audits to be prioritised and scheduled for the first 6 months of 2025/26. The remaining identified potential reviews were presented to be kept under consideration and along with other emerging risks to the Authority, these remaining potential audits were discussed with Directors as part of the 6-monthly liaison and planning meetings.
- 5.2 Following these planning meetings, and review of risk registers and emerging risks it is proposed that an additional 8 audits be added to the Internal Audit and Fraud Plan for 2025/26. Details of these additions are listed on the following page.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

5. Internal Audit and Counter Fraud Plan

No	Internal Audit Title	Estimated Days	Directorate	Assurance/ Consultancy	Cross ref to Strategic Risk Register	Rationale for Inclusion/High-level Scope
1	Housing Condition	12	PHEH	Assurance	PHEH Building Control Risk Register (12 - Medium)	Increased attention on damp/mould and general housing conditions in rental sector. Look at management of cases raised re conditions. Could include temporary accommodation and housing associations to cover the different type of housing stock.
2	Risk Management	12	Exec	Assurance	Inherent Risk	New risk management strategy implemented, changes have been made to risk scoring. Last audited 2022/23
3	Corporate Credit Cards	10	Exec	Assurance	Service Risk Register (Medium)	Review of controls in place regarding allocation of cards, spend limits and reconciliation procedures.
4	IT Cyber Security	15	CSD	Assurance	Strategic Risk Register (Medium)	New topical requirements as part of Internal Audit Standards, Currently highest IT Risk and on Strategic Risk Register. Scope could include alignment with readiness against NCSC CAF framework. Have had an external supplier review their readiness so will need to focus scope to avoid duplication, could consider other areas of Cyber security or progress of action plans from external review.
5	Equalities, Diversity and Inclusion	15	CSD	Assurance	Inherent Risk	Could include review of EQIAS and/or review of recently established Equalities group and other policies and groups. Could also look at work being undertaken to ensure barriers to reducing gender pay gap are removed/reduced as much as possible.
6	GDPR - Record Retention	12	CSD	Assurance	Inherent Risk	Identified as a risk from a recently completed audit. What is currently in place to manage data retentions and what is in place to manage retention/deletion of data given the exit from AGILE?
7	AGILE Withdrawal	12	Exec	Assurance	Strategic Risk Register (High)	Have lessons learned from AGILE implementation been considered as withdrawal back to newer versions of legacy systems progresses. Consider project management, risk management, communication etc.
8	Community Governance Review on Tonbridge Town Council	12	Exec	Assurance	Change Programme	Consultation has identified a strong desire for a Town Council, Ongoing embedded assurance regarding approach taken to progressing proposals.

Section Navigation

[Introduction & Key Messages](#)
[Resources](#)
[2025/26 Internal Audit Plan](#)
[Internal Audit Plan Additions](#)
[Quality Assurance and Improvement Programme](#)
[Counter Fraud Update](#)
[Appendix A - Summaries](#)
[Appendix B – Internal Audit Plan Status](#)
[Appendix C - Definitions](#)
[Appendix D – National Fraud Initiative Biennial Exercise](#)
[Appendix E – National Fraud Initiative Annual Exercise](#)
[Appendix F – Fraud Referrals and Investigations](#)
[Appendix G – Fraud Referrals Summary](#)

6. Quality Assurance and Improvement Programme

- 6.1 As previously presented to the Audit Committee, a new set of Global Internal Audit Standards (the Standards) are now in effect from January 2025. The Standards are arranged into 5 Domains (with 53 individual standards):
- I. Purpose of Internal Auditing
 - II. Ethics and Professionalism.
 - III. Governing the Internal Audit Function
 - IV. Managing the Internal Audit Function
 - V. Performing Internal Audit Services
- 6.2 An assessment has previously been undertaken to identify areas for improvement or enhancement to the practices of Internal Audit to ensure compliance with the Standards. Actions have been identified against each of the standards where either improvement or enhancement is required. These actions have been considered against the new CIPFA application note for the UK Public Sector that has been released to aid application of the standards.
- 6.3 Preparation for an External Quality Assessment (EQA) is underway with Internal audit commencing procurement procedures to secure a provider for this service. Previous self-assessments of compliance with the Global Internal Audit Standards are being revisited and progress against the action plans previously developed being reviewed in preparation. It is expected that the actual EQA assessment will take place early in 2026.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

7. Counter Fraud Update

7.1 Prevention and Detection of Fraud, Bribery and Corruption

7.1.1 This section of the report provides details of the Council's activity in preventing and detecting fraud and corruption during the first quarter of the financial year of 2025/26.

7.2 National Fraud Initiative (NFI)

7.2.2 The Counter Fraud Team has collated the data specified by the Cabinet Office for the 2024/25 exercise. This includes reviewing the data to ensure it complies with the required formats and uploading in the required timescale.

7.2.3 The NFI biennial and annual data exercise is progressing with matches being reviewed by relevant teams. A summary of the biennial exercise is shown in **Annex D** and a summary of the annual exercise is shown in **Annex E**.

7.2.4 The annual exercise (Single Person Discount to Register of Electors) 38 cases have been reviewed during quarter one with 17 accounts being adjusted resulting in £17,533 in increased Council Tax Liability and a future loss provision of £5,007.67.

7.2.5 The biennial exercise will be reviewed during quarter three as resources concentrate on completing the annual exercise. It is noted that the annual exercise did take time to investigate and complete due to their nature and at times dependencies on DWP payable benefits impacted on TMBC abilities to update accounts.

7.3 Kent Intelligence Network

7.3.1 The Kent Intelligence Network continues to support Local Authorities in Kent in preventing and detecting fraud. The key focus area for 2025/26 continues to look at fraud and error within Single Person Discounts, Small Business Rate Relief and unrated business and residential premises.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

7. Counter Fraud Update

7.3.2 Q1 25/26 the following results have been achieved:

- Single Person Discount reviews from fraud referrals £1,255 increased Council Tax Liability.
- Unrated businesses, 2 cases have been sent to the valuation office, increased liability awaits.
- 60 requests for debtor tracing resulting in 36 debtors being traced to the value of £68,667 for further recovery action.

7.4 Investigating Fraud, Bribery and Corruption

7.4.1 A summary of cases referred or carried into the current quarter can be found in **Annex F**.

7.4.2 A total of 21 new referrals have been received by the Counter Fraud Team in Q1 2025/26. The most reported fraud type involves Council Tax Reduction and DWP benefits, such as Housing Benefits and/or universal credit, totalling 10 referrals.

7.4.3 The second most reported fraud type is Single Person Discount, of Council Tax, where a total of 5 referrals have been reported. Further detail is available in **Annex G**.

7.4.4 Q1 2025/2026, 16 referrals have been closed.
5 closed - error identified and corrected with a recoverable value of £27,384.
2 referrals sent to partner agency, DWP.
8 referrals closed no further action / investigation complete / insufficient evidence.
1 warning / advisory letter.

7.4.5 A total of 35 cases from Q1 2025/2026 are currently open and live.
20 Housing Benefit / UC.
2 Single Person Discount.
1 Council Tax Reduction.
1 Business Rate Relief.
5 Homeless / Housing Application.
6 Other.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

Appendix A - Summaries

TM09-2025 Digital Strategy

Audit Opinion	Substantial
Prospects For Improvement	Good

The internal audit review of the Digital and IT Strategy has identified that the strategy is well-documented, regularly reviewed with stakeholder input, and supported by annual progress reporting and weekly monitoring meetings. Objectives are clearly mapped to the Corporate Strategy, with annual roadmaps guiding delivery and there has been progress in delivering strategy objectives. Notably, several objectives, including digitalisation of case management and online booking systems, have been delivered ahead of the 2026/27 target. However, a number of 2023/24 and 2024/25 objectives remain in progress. The reversion to IDOX from Agile was not part of the original strategy and has required additional resources, potentially impacting delivery of other objectives.

Internal Audit’s overall Audit Opinion of **Substantial** with **Good** prospects for improvement is based on the following Key Strengths and Areas for Development:

Key Strengths

- ✓ A documented Digital and IT Strategy is in place and is regular reviewed with appropriate stakeholder input.
- ✓ Documented roadmaps are in place setting out objectives to be achieved during each year of the strategy.
- ✓ Annual review and reporting of progress against current and previous milestones is in place.
- ✓ Proactive monitoring of objectives is completed via weekly monitoring meetings.
- ✓ Progress against strategy objectives for 2023/24 and 2024/25 periods has been made, with 21 being completed and 19 actively in progress of 43 total objectives planned.

- ✓ Digital and IT Strategy objectives are aligned with and map to Corporate Strategy objectives.
- ✓ Cyber Essentials and Cyber Essentials Plus certification have been obtained providing assurance around a range of cyber security controls.
- ✓ PCI DSS compliance has been achieved.

Areas for Development

- The project to revert to the use of IDOX, away from the Agile system, was not a part of the original strategy and has required the allocation of time and resources that could potentially impact on the delivery of other objectives. **(Medium)**
- There is ongoing work required to implement recommendations that form part of the National Cyber Security Centre (NCSC) Cyber Assessment Framework. **(Medium)**
- Review of 2023/24 Digital Strategy objectives identified that, of 19 objectives, 1 cancelled and 3 were had ongoing work in progress. For the 24 objectives for 2024/25 2 had been deferred and 16 had ongoing work in progress. **(Medium)**

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	3	3	0
Low Risk	0	0	0

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

Audit Opinion	Substantial
Prospects For Improvement	Good

Internal Audit established that regular meetings are held to discuss Health & Safety issues with actions recorded and tracked. Progress against actions was seen to have been made however Internal Audit considered that a description of the risk, residual risk, and a target risk against each action would assist in prioritising actions of a health and safety nature.

There are regular inspections of properties; the costs for repair and maintenance are budgeted in the Buildings Repair Reserve Expenditure Plan, this document also details the frequency of cyclical inspection and servicing; there is adequate cost contingency built in for reactive maintenance (call outs).

Critical equipment was included within the maintenance schedules, e.g. Uninterruptable Power Supply (UPS), renewal of batteries, heating systems, air conditioning, intruder alarms and door access systems to protect critical systems, such as IT systems; air conditioning units had been serviced in Gibson Building Print and Server rooms in July 2024 and July 2025.

Asbestos surveys and legionella inspections have been carried out regularly, by independent companies, and Property have completed the majority of the actions arising from the recommendations in the respective reports.

An Internal Audit recommendation raised during a previous audit has been acted upon, and a spreadsheet developed to record reactive maintenance at all sites; this spreadsheet contained useful examples and help files for users, to ensure that the data quality of the information was consistent for management reporting purposes. Internal Audit considered that this spreadsheet could be used to also report progress on planned works, inspections and services, and capture time and quality supplier performance.

Internal Audit’s overall Audit Opinion of **Substantial** with **Good** prospects for improvement is based on the following Key Strengths and Areas for Development.

Key Strengths

Health and Safety

- ✓ Regular meetings were held to discuss Health & Safety issues.
- ✓ The Kings Hill Gibson East and West buildings were visited; the health and safety and buildings issues in Gibson West were documented. The newer part of the Council Offices (Gibson East) inhabited by Council Officers was found to be tidy and no health and safety issues or risks were visible.

Condition surveys

- ✓ Regular inspections of properties, and the cost for repair and maintenance are budgeted in the departments’ 6-year plan.
- ✓ Asbestos surveys were carried out regularly, and reports showed that actions had been undertaken to treat the hazard and were up to date.
- ✓ Legionella reports are scheduled, and undertaken; seventeen of the twenty-five recommendations, from the most recent report, had been completed, with further work planned to investigate and treat the remaining risks.

Contracts

- ✓ For cost effectiveness and flexibility, the department had chosen not to engage a prime contractor, and instead engaged businesses directly, with mostly Small Medium Enterprises (SME), and local businesses where it was appropriate.
- ✓ The Mid-Kent Partnership is successfully used, where it is appropriate, for larger procurements.
- ✓ There was evidence of rationale, a formal proposal and approval from Members for a further four-year agreement with Npower, Total Gas and LASER (K.CC) for the supply of electricity and gas for the Borough Council’s high and low volume sites for the period 2024-2028.

Business Continuity and Emergency Planning

- ✓ The Buildings Repair Reserve Expenditure Plan showed that cyclical maintenance and routine servicing was planned for air-conditioning, air handling, fire alarm/ emergency lighting, heating, fire extinguishers, intruder alarm system, and the access system.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

Key Strengths Continued

- ✓ Internal Audit reviewed Gibson West and Gibson East. Cyclical maintenance was planned for both East and West wings of Gibson building.
- ✓ There was evidence that there was planned cyclical maintenance for the Uninterruptable Power Supply (UPS), renewal of UPS batteries, heating systems, Air conditioning, intruder alarms and door access systems to protect critical systems, including IT systems.
- ✓ Worksheets supported that air conditioning units had been serviced in Gibson Building Print and Server rooms in July 2024 and July 2025.

Critical and High-Risk Systems

- ✓ Inspection and servicing of critical and high-risk systems had been planned.
- ✓ There was a £4,000 budget for renewing the UPS batteries in 2027/2028; these are replaced every 5 years.

Planned Maintenance

- ✓ Repairs, works, maintenance, equipment inspection and service were listed and costed for each site or property, in the Building Repairs Reserve Expenditure Plan. This scheduled maintenance across the TMBC property estate for the period: 2024/2025 - 2029/2030; the plan was last updated in financial year 24/25.
- ✓ Reasonable contingencies are built into the activity costs in the Building Repairs Reserve Expenditure Plan.
- ✓ Asbestos and Legionella surveys were carried out within the last year, and the majority of actions arising from the reports were either completed or being investigated further.

Reactive Maintenance

- ✓ A log for unplanned repairs in the form of a spreadsheet has been created to capture information, from request to closure.

Areas for Development

Target dates for actions

- Internal Audit considered that a description of the risk, residual risk, and a target risk would assist in prioritising actions of a health and safety nature. **(Medium)**

Supplier Performance

- Internal Audit considered that supplier contract monitoring meetings and supplier performance should be recorded. **(Low)**

Buildings Repair Reserve Expenditure Plan (BRREP)

- Internal Audit found a presentational issue; a draft Excel worksheet required removal from the workbook to avoid confusion. **(Low)**

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	2	2	0

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

Audit Opinion	Adequate
Prospects For Improvement	Good

Internal Audit recognises the operational performance of HR, Payroll, and IT teams in managing Starter, Mover and Leaver (SML) activities. Sample testing has confirmed that key controls, such as timely HR Updates, accurate payroll adjustments, and prompt IT access changes are consistently applied, even under tight deadlines. However, current processes are hindered by manual PDF-based forms, the lack of a fully joined up approach across each of the departments, and the absence of a formal policy defining roles and responsibilities across departments. These issues increase the risk of inefficiencies and errors and there is significant scope to improve the existing controls in place however sample testing identified no inaccuracies in records held. Encouragingly, the Council has already initiated a redesign of the forms.

Internal Audit’s overall Audit Opinion of **Adequate** with **Good** prospects for improvement is based on the following Key Strengths and Areas for Development:

Key Strengths

- ✓ Sample testing identified that New Starter/Change of Particulars/Termination Forms had been consistently completed prior to the relevant start/change/termination and authorised appropriately.
- ✓ Whilst Internal Audit identified risks associated with the current New Starter/Change of Particulars/Termination Forms, the Council have already commenced work in redesigning these forms via the IT Development Team.
- ✓ Sample testing of SMLs found that HR, payroll and IT were all responsive to need and processed/completed tasks relating to SMLs in a timely manner, even when given tight timeframes. Pay had been started/amended/terminated appropriately. IT system access was consistently in place for starting and revoked the day after the termination date.
- ✓ Within payroll and IT systems, there are respective audit trails of actions taken around pay and system access.

- ✓ Within the payroll department, there are local guidance and procedure documents produced to aid with consistency and clarity in payroll processing activities.

Areas for Development

- There is currently no overarching policy defining the roles, responsibilities, and communication expectations between Managers, HR, IT, and Payroll in managing SMLs, resulting in siloed working and inconsistent processes, which could be mitigated by a unified framework with clear guidance and timeframes, and supporting procedure guidance. **(Medium)**
- The current PDF-based process for submitting employee changes to Payroll and HR lacks automation and traceability, presenting risks which should be addressed in the planned redesign. **(Medium)**
- HR and Payroll currently share SML data through emails and monthly meetings, but the process could be improved by introducing a centralised tracker to enhance coordination, accountability, and efficiency. **(Low)**
- Monthly verification reports sent to Service Managers are a key control for payroll accuracy, however an absence of formal procedures detailing defined timeframes, and escalation protocols results in inconsistent or delayed responses and a lack of contingency for recipient absence. **(Medium)**
- IT access provision for new employees or those changing roles is managed manually, without automated role-based access control. There are no recent or regular system access audits, resulting in a risk of privilege creep. **(Medium)**
- Although Managers are instructed to notify IT of leavers, this is not consistently done, with IT mainly relying on HR emails, highlighting the need for clearer policy, automated notifications, and continued HR involvement as a secondary control. **(Low)**
- On a small number of occasions, key documents—such as updated New Starter, Change of Particulars, or Termination Forms, and resignation letters—were not saved to the employee’s HR file; however, in all cases, the documents were retrieved from email correspondence and made available. **(Low)**

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

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	4	4	0
Low Risk	3	3	0

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

Audit Opinion	Adequate
Prospects For Improvement	TBC

As part of the 2025/26 Internal Audit Plan, it was agreed that Internal Audit would undertake a review of the adequacy and effectiveness of the Council’s parking enforcement arrangements, with a focus on policy transparency, enforcement officers’ training, Traffic Regulation Orders (TRO) compliance, penalty charge processing, and data protection in parking enforcement operations. Overall, the parking enforcement processes reviewed were working well. Although a few areas need improvement, the issues found are not serious and don’t pose major risks to the Council.

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

Key Strengths

- ✓ Parking enforcement policies covering fines, permits and appeals etc have been published online for transparency.
- ✓ Relevant training is provided to Civil Enforcement Officers.
- ✓ TROs are in place for locations where parking restrictions apply and they set out the restrictions and parking charges that the Council can enforce.
- ✓ Charges for parking were found to be in line with the respective TRO.
- ✓ Contravention details set out in Penalty Charge Notices (PCNs) were found to relate to a provision in the respective TRO.
- ✓ Penalty charges have been set in line with statutory charging guidelines.
- ✓ Parking services has an appropriate system in place for processing and tracking PCNs.
- ✓ Parking services responds to PCN appeals in timely manner.
- ✓ Parking services has been open and transparent about which personal data will be collected during the course of parking enforcement and this is being adhered to.
- ✓ Personal data collected during parking enforcement are held on a system where access is restricted and controlled.

Areas for Development

- Not all notices of variation to parking TROs have been published on the Council’s website. **(Low)**
- There is a system loophole with pay and display machines which allows drivers to exceed the permitted free parking duration without payment. **(Medium)**
- Greater scrutiny and challenge of debt recovery performance by Senior Management is required. **(Medium)**
- The service is retaining personal data from PCNs beyond the stated period. **(Medium)**
- Although no formal management action is being proposed, the lack of segregation of duties for PCNs voided at the point of issue is being noted in this report. This is based on our data analysis showing that such voids represent only 2% of PCNs issued, making additional staffing to segregate the duties potentially cost inefficient.

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	3	3	0
Low Risk	1	1	0

Audit Opinion	Substantial
Prospects For Improvement	Very Good

The audit found that controls across all key areas were well-designed and consistently applied, with strong evidence of transparency, fairness, and structured delivery. Officers demonstrated clear ownership of their roles, with proactive and well-organised processes contributing to timely and effective delivery of schemes. Monitoring return rates were high, follow-up with applicants was thorough, and external conditions were supportive, including strong Cabinet backing, stable funding, and high community demand. No external risks were identified, and stakeholder feedback regarding all aspects of the scheme was positive.

Internal Audit’s overall Audit Opinion of **Substantial** with **Very Good** prospects for improvement is based on the following Key Strengths and Areas for Development:

Key Strengths

Application Review & Selection

- ✓ Strategic alignment was clearly evidenced across all approved applications.
- ✓ Rejections were eligibility-based, with no appeals received.
- ✓ Allocation rules were applied uniformly, checklists and trackers support consistency and objectivity and there is clear documentation of decisions.
- ✓ Scoring prioritised deprived areas, promoting equity.
- ✓ Funding reached a diverse applicant pool, including small and volunteer-led groups.
- ✓ No evidence of exclusion based on geography or community type.

Governance & Delivery Oversight

- ✓ Proactive planning and scenario modelling support budget control and flexibility.
- ✓ Internal coordination is supported by scoring tools and process trackers
- ✓ Decisions are supported by documented rationale and formal governance.

- ✓ No evidence of ad hoc reallocations; processes were transparent and structured.
- ✓ Strong audit trail from scoring to Cabinet approval of awards.
- ✓ Risks were tracked through Cabinet reports and contingency measures.
- ✓ Grant caps and stage payments were adjusted to manage inflation and delivery risks.
- ✓ Clear administrative follow-up with applicants.

Monitoring & Impact Validation

- ✓ Standard templates and internal checklists were used consistently.
- ✓ Full lifecycle documentation consistently retained for each round.
- ✓ High response rates from recipients to monitoring information requests.
- ✓ Monitoring data was structured and validated across schemes.
- ✓ Anomalies were identified and explained, showing active oversight.
- ✓ Cross-scheme validation confirmed consistent application of controls.

Reputation

- ✓ Transparent and collaborative scoring process.
- ✓ High engagement and monitoring return rate.
- ✓ Positive stakeholder feedback.

Areas for Development

Application Review & Selection

- Lack of Documented Scoring Records and Moderation Notes for Grant Applications (**Low**)

Governance & Delivery Oversight

- Absence of Formal Training and Contingency Planning (**Low**)
- Absence of Formal Conflict of Interest Process (**Medium**)
- Absence of Formal Counter Fraud Team Review of Fraud Risk Assessment (**Low**)

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

Monitoring & Impact Validation

- No issues identified.

Reputation

- No issues identified.

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	3	3	0

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

Appendix B – 2025-26 Internal Audit Plan Status

Ref	Audit	Status	Assurance	Prospects for Improvement	Committee
TM04-2026	Starters and Leavers	Draft Report	Adequate	Good	Sep-25
TM01-2026	Parking Enforcement	Draft Report	Adequate	TBC	Sep-25
TM05-2026	UK shared Prosperity, Rural Prosperity Fund review	Complete	Substantial	Very Good	Sep-25
TM02-2026	Appraisal Process (SP and staff development)	Fieldwork			
TM06-2026	Gibson Accommodation Project	Fieldwork			
TM07-2026	Waste Contract Re-tender	Planning			
TM09-2026	Town Centre	Planning			
TM10-2026	Angel Centre	Planning			
TM03-2026	IT Asset Management	Planning			
TM08-2026	Local Plan	Not Started			
TM11-2026	Castle project	Removed	N/A	N/A	N/A
TM12-2026	Independent planning reviewer	Ongoing	N/A	N/A	N/A

Section Navigation

[Introduction & Key Messages](#)
[Resources](#)
[2025/26 Internal Audit Plan](#)
[Internal Audit Plan Additions](#)
[Quality Assurance and Improvement Programme](#)
[Counter Fraud Update](#)
[Appendix A - Summaries](#)
[Appendix B – Internal Audit Plan Status](#)
[Appendix C - Definitions](#)
[Appendix D – National Fraud Initiative Biennial Exercise](#)
[Appendix E – National Fraud Initiative Annual Exercise](#)
[Appendix F – Fraud Referrals and Investigations](#)
[Appendix G – Fraud Referrals Summary](#)

Appendix C - Definitions

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.

Annex 1

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

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.		

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

Appendix D – National Fraud Initiative – Biennial Exercise

Section Navigation

[Introduction & Key Messages](#)
[Resources](#)
[2025/26 Internal Audit Plan](#)
[Internal Audit Plan Additions](#)
[Quality Assurance and Improvement Programme](#)
[Counter Fraud Update](#)
[Appendix A - Summaries](#)
[Appendix B – Internal Audit Plan Status](#)
[Appendix C - Definitions](#)
[Appendix D – National Fraud Initiative Biennial Exercise](#)
[Appendix E – National Fraud Initiative Annual Exercise](#)
[Appendix F – Fraud Referrals and Investigations](#)
[Appendix G – Fraud Referrals Summary](#)

NATIONAL FRAUD INITIATIVE 2024/2025

04-Jul-2025

AUTHORITY SUMMARY: Tonbridge & Malling Borough Council

No.	Report Name	Total Recommended	Total All	Status	Processed	In Progress	Frauds	Errors	Savings
2 High	Housing Benefit Claimants to Student Loans, High Quality, Between Bodies		1	Not Opened	0	0	0	0	£0.00
27 High	Housing Benefit Claimants to Housing Benefit Claimants, High Quality, Between Bodies		1	Not Opened	0	0	0	0	£0.00
31 High	Housing Benefit Claimants to Housing Tenants, High Quality, Between Bodies		3	Opened	1	0	0	0	£0.00
47.6 Low	Housing Benefit Claimants to Taxi Drivers, Address Quality, Between Bodies		1	Not Opened	0	0	0	0	£0.00
49.1 High	Housing Benefit Claimants to Benefits Agency Deceased Persons, High Quality, Within Bodies		11	Opened	11	0	0	0	£0.00
78 Info	Payroll to Pensions, High Quality, Between Bodies		1	Not Opened	0	0	0	0	£0.00
80 High	Payroll to Creditors, Same Bank Account, Within Bodies		26	Not Opened	0	0	0	0	£0.00
81 Low	Payroll to Creditors, Address Quality, Within Bodies		1	Not Opened	0	0	0	0	£0.00
91 High	Housing Benefit Claimants to Waiting List, High Quality, Between Bodies		20	Not Opened	0	0	0	0	£0.00
172.3 High	Resident Parking Permit to Benefits Agency Deceased Persons, High Quality, Within Bodies		1	Not Opened	0	0	0	0	£0.00

IMPORTANT : This summary includes matches that occurred in previous years.

NATIONAL FRAUD INITIATIVE 2024/2025

04-Jul-2025

AUTHORITY SUMMARY: Tonbridge & Malling Borough Council

No.	Report Name	Total Recommended	Total All	Status	Processed	In Progress	Frauds	Errors	Savings
240 High	Waiting List to Housing Benefit Claimants, High Quality, Within Bodies		1	Not Opened	0	0	0	0	£0.00
241 High	Waiting List to Housing Benefit Claimants, High Quality, Between Bodies		2	Not Opened	0	0	0	0	£0.00
257 High	Waiting List to Waiting List, High Quality, Between Bodies		2	Not Opened	0	0	0	0	£0.00
261 High	Waiting List to Benefits Agency Deceased Persons, High Quality, Within Bodies		2	Not Opened	0	0	0	0	£0.00
435 High	Council Tax Reduction Scheme to Payroll, High Quality, Within Bodies		2	Not Opened	0	0	0	0	£0.00
436 High	Council Tax Reduction Scheme to Payroll, High Quality, Between Bodies		58	Not Opened	0	0	0	0	£0.00
436.1 High	Council Tax Reduction Scheme to Pensions, High Quality, Between Bodies		64	Not Opened	0	0	0	0	£0.00
440 Low	Council Tax Reduction Scheme to Payroll, Address Quality, Between Bodies		6	Not Opened	0	0	0	0	£0.00
440.1 Low	Council Tax Reduction Scheme to Pensions, Address Quality, Between Bodies		2	Not Opened	0	0	0	0	£0.00
446 High	Council Tax Reduction Scheme to Council Tax Reduction Scheme, High Quality, Between Bodies		3	Not Opened	0	0	0	0	£0.00

IMPORTANT : This summary includes matches that occurred in previous years.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

NATIONAL FRAUD INITIATIVE 2024/2025

04-Jul-2025

AUTHORITY SUMMARY: Tonbridge & Malling Borough Council

No.	Report Name	Total Recommended	Total All	Status	Processed	In Progress	Frauds	Errors	Savings
450 High	Council Tax Reduction Scheme to Housing Tenants, High Quality, Between Bodies	1	Not Opened	0	0	0	0	0	£0.00
456 Medium	Council Tax Reduction Scheme to Right to Buy, Medium Quality, Between Bodies	1	Not Opened	0	0	0	0	0	£0.00
459.1 High	Council Tax Reduction Scheme to Taxi Drivers, High Quality, Within Bodies	7	Not Opened	0	0	0	0	0	£0.00
459.2 High	Council Tax Reduction Scheme to Taxi Drivers, High Quality, Between Bodies	4	Not Opened	0	0	0	0	0	£0.00
459.6 Low	Council Tax Reduction Scheme to Taxi Drivers, Address Quality, Between Bodies	2	Not Opened	0	0	0	0	0	£0.00
476 High	Council Tax Reduction Scheme to Housing Benefit Claimants, High Quality, Within Bodies	4	Not Opened	0	0	0	0	0	£0.00
477 High	Council Tax Reduction Scheme to Housing Benefit Claimants, High Quality, Between Bodies	4	Not Opened	0	0	0	0	0	£0.00
480 High	Housing Benefit Claimants to Council Tax Reduction Scheme, High Quality, Between Bodies	3	Not Opened	0	0	0	0	0	£0.00
482 High	Council Tax Reduction Scheme to Benefits Agency Deceased Persons, High Quality, Within Bodies	15	Opened	15	0	0	0	0	£0.00

IMPORTANT : This summary includes matches that occurred in previous years.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

NATIONAL FRAUD INITIATIVE 2024/2025

04-Jul-2025

AUTHORITY SUMMARY: Tonbridge & Malling Borough Council

No.	Report Name	Total Recommended	Total All	Status	Processed	In Progress	Frauds	Errors	Savings
483 High	Council Tax Reduction Scheme to HMRC Property Ownership		49	Not Opened	0	0	0	0	£0.00
483.1 High	Council Tax Reduction Scheme to HMRC Earnings and Capital		58	Not Opened	0	0	0	0	£0.00
483.2 High	Council Tax Reduction Scheme to HMRC Household Composition		385	Not Opened	0	0	0	0	£0.00
701 High	Duplicate creditors by creditor name		22	Not Opened	0	0	0	0	£0.00
702 High	Duplicate creditors by address detail		72	Not Opened	0	0	0	0	£0.00
703 High	Duplicate creditors by bank account number		29	Not Opened	0	0	0	0	£0.00
708 High	Duplicate records by invoice amount and creditor reference		300	Not Opened	0	0	0	0	£0.00
709 High	VAT overpaid		8	Not Opened	0	0	0	0	£0.00
711 High	Duplicate records by supplier invoice number and invoice amount but different creditor reference and name		5	Not Opened	0	0	0	0	£0.00
713 High	Duplicate records by postcode, invoice amount but different creditor reference and supplier invoice number and invoice date		1	Not Opened	0	0	0	0	£0.00
750 High	Procurement - Payroll to Companies House (Director), High Quality, Within Bodies		4	Not Opened	0	0	0	0	£0.00

IMPORTANT : This summary includes matches that occurred in previous years.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

AUTHORITY SUMMARY: Tonbridge & Malling Borough Council

No.	Report Name	Total Recommended	Total All	Status	Processed	In Progress	Frauds	Errors	Savings
9999 Info	Individuals who appear on more than one of the standard reports		9	Not Opened	0	0	0	0	£0.00
TOTAL			1191		27	0	0	0	0.00

IMPORTANT : This summary includes matches that occurred in previous years.

Section Navigation
Introduction & Key Messages
Resources
2025/26 Internal Audit Plan
Internal Audit Plan Additions
Quality Assurance and Improvement Programme
Counter Fraud Update
Appendix A - Summaries
Appendix B – Internal Audit Plan Status
Appendix C - Definitions
Appendix D – National Fraud Initiative Biennial Exercise
Appendix E – National Fraud Initiative Annual Exercise
Appendix F – Fraud Referrals and Investigations
Appendix G – Fraud Referrals Summary

Appendix E – National Fraud Initiative – Annual Exercise

NFI ReCheck

02-Sep-2025

AUTHORITY SUMMARY: Tonbridge & Malling Borough Council

No.	Report Name	Total Recommended	Total All	Status	Processed	In Progress	Frauds	Errors	Savings
801 High	Council Tax single persons discount to Electoral Register	0	938	Not Opened	97	26	0	17	£24025.73
804 High	Council Tax to All Datasets	0	938	Not Opened	0	0	0	0	£0.00
805 High	Council Tax to DDRI Deceased Persons, High Quality, Within Bodies	0	251	Not Opened	231	1	0	0	£0.00
815.2 High	Council Tax to HMRC Household Composition	0	961	Opened	6	1	0	0	£0.00
TOTAL		0	3088		334	28	0	17	24025.73

IMPORTANT : This summary includes matches that occurred in previous years.

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)

Appendix F – Fraud Referrals and Investigations

Total Referrals	Referrals B/F	New Referrals	Open Referrals	Closed Referrals	Under Investigation	Awaiting Sifting	% Referrals Closed
58	37	21	42	16	38	0	28%

Investigations completed within 3 months
1

Investigations completed within 3 - 6 months
2

Investigations completed over 6 months
1

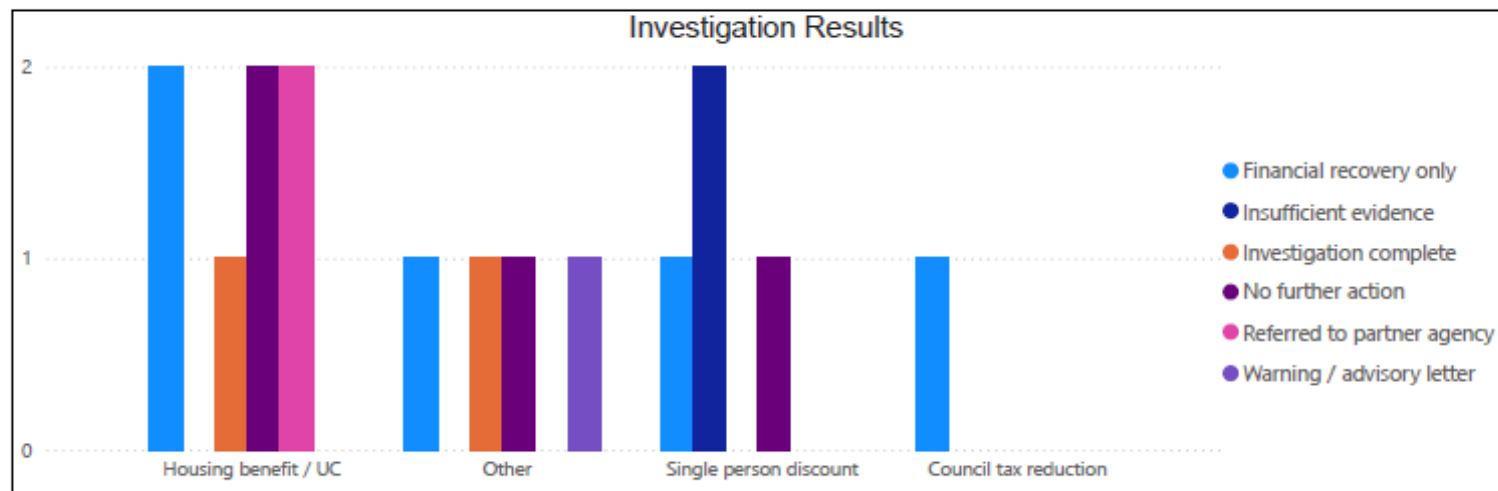
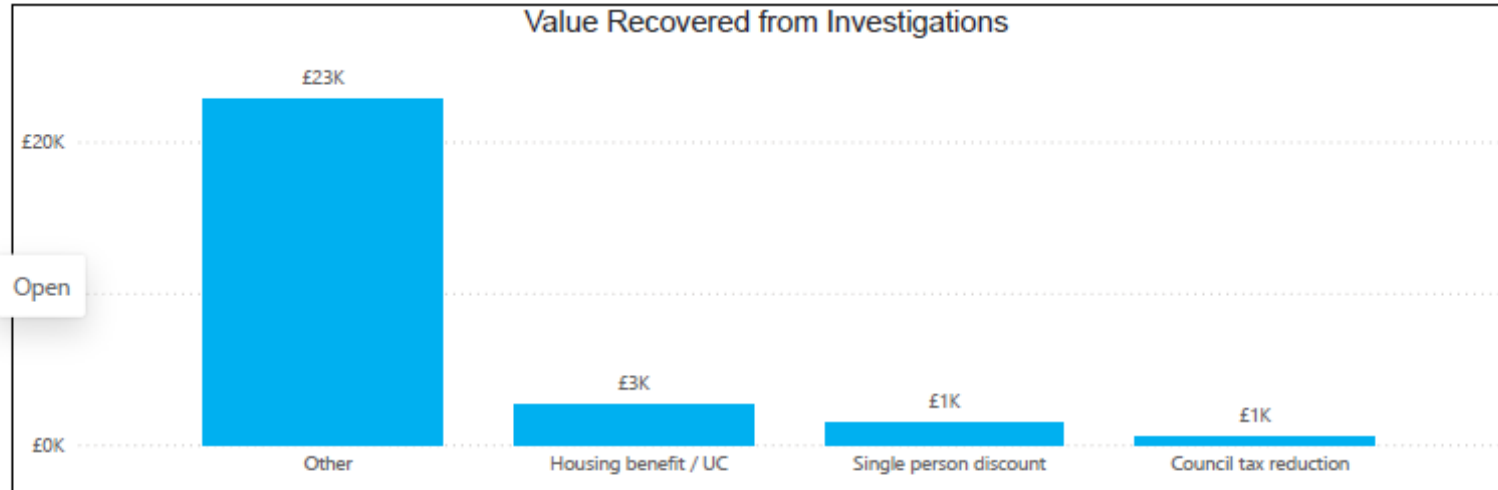
All cases closed within 6 months
14

Percentage cases closed within 6 months
88%

All cases closed over 6 months
2

Percentage of referrals sifted within 10 days
95%

Annex 1



Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

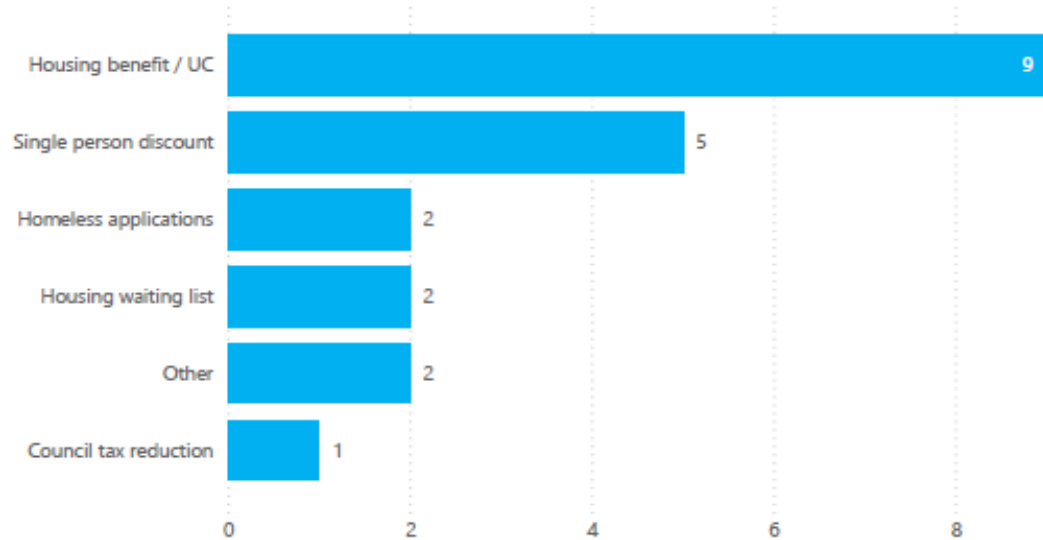
[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

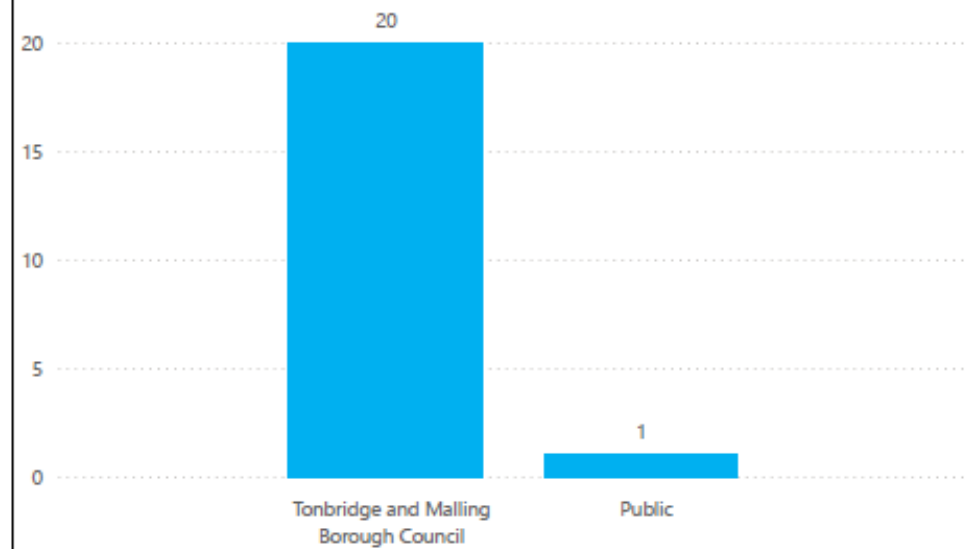
[Appendix G – Fraud Referrals Summary](#)

Appendix G – Fraud Referrals Summary

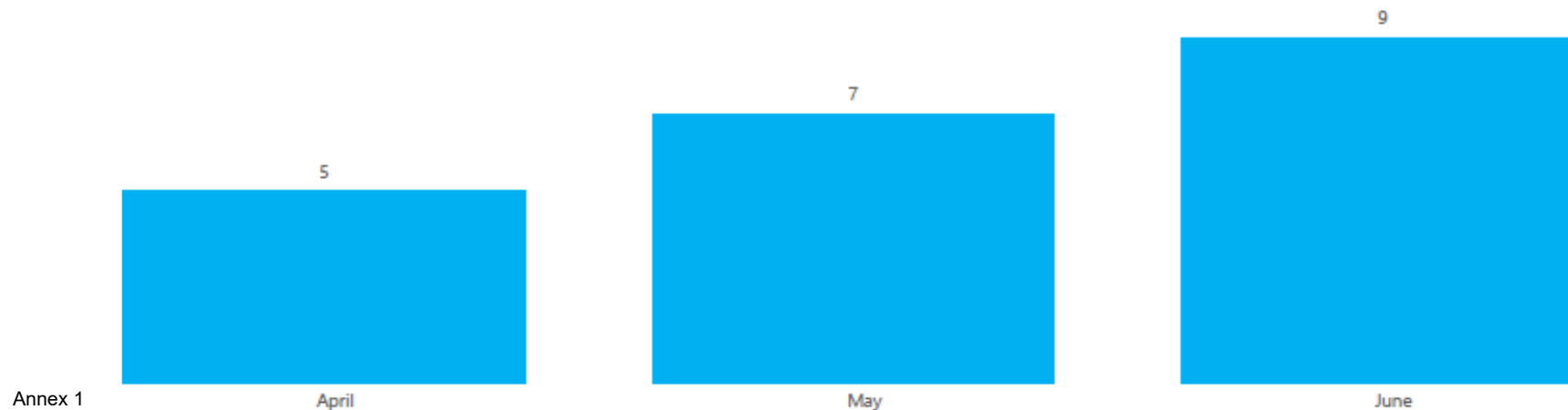
REFERRALS BY FRAUD TYPE



REFERRALS BY SOURCE



REFERRALS BY MONTH



Annex 1

Section Navigation

[Introduction & Key Messages](#)

[Resources](#)

[2025/26 Internal Audit Plan](#)

[Internal Audit Plan Additions](#)

[Quality Assurance and Improvement Programme](#)

[Counter Fraud Update](#)

[Appendix A - Summaries](#)

[Appendix B – Internal Audit Plan Status](#)

[Appendix C - Definitions](#)

[Appendix D – National Fraud Initiative Biennial Exercise](#)

[Appendix E – National Fraud Initiative Annual Exercise](#)

[Appendix F – Fraud Referrals and Investigations](#)

[Appendix G – Fraud Referrals Summary](#)