



**INTERNAL AUDIT AND COUNTER FRAUD
PROGRESS REPORT
AUDIT COMMITTEE
26th January 2026**

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 a summary of completed work between September and December 2025.

2. Key Messages

- 3 audits have been finalised to final report in the period. The summaries are contained in **Appendix A**
- 6 of 20 originally agreed audits from the 2025/26 rolling Audit Plan have been completed to at least draft report stage, plus one grant review.
- A further 5 audits are in Fieldwork, and 5 audits are in Planning. The status of all audits on the 2025/26 plan is detailed in **Appendix B**
- There has been one amendment to the 2025/26 Audit Plan. Due to timings of the rollout of the updated Risk Management Policy and Procedures, the planned Risk Management audit has been deferred to 2026/27. This audit has been replaced with an audit of the Annual Service Delivery Plan 2025/26, the activities and performance targets outlined in the plan directly link with delivering and embedding the TMBC Corporate Strategy.
- The External Quality Assessment (EQA) is now underway, the assessor is evaluating KCC Internal Audit conformance against each of the 5 domains set out in the Global Internal Audit Standards. A report is expected in March 2026, both the report and any subsequent action plans developed will be presented at a future Audit Committee.
- The Counter Fraud Team were Highly Commended by the CIPFA 2025 Public Finance Award Judges in the Outstanding Fraud Prevention, Detection and Recovery category. The nomination was in respect of the work done on developing a Counter Fraud Culture across Kent County Council and our client base.

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3. Resources

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:

- The Head of Internal Audit and Counter Fraud Service left the service at the beginning of September 2025 – interim arrangements remain in place; an interim Head of Internal Audit and an Interim Head of Counter Fraud have been internally resourced until a recruitment exercise is undertaken to fill the post permanently.
- Recruitment for a Data Analyst has concluded, this position will be filled from the end of January 2026. This role is anticipated to enhance our capabilities in this area and aid with delivery of our Data Analytics Strategy.
- An additional Principal Auditor has been recruited into the service to support delivery.
- Internal Audit continues to review the functionality of the K10 Vision Audit Management Software implemented last year and are working with the provider with proposals to continue to develop reporting modules.
- The use of Artificial Intelligence is actively being explored to create efficiencies and enhance delivery.

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4. 2025-26 Internal Audit Plan

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

Table 1- Audit Plan Status

| Status | Number of Audits | % |
|----------------------|------------------|------|
| Not yet started | 1 | 5% |
| Planning | 5 | 25% |
| Fieldwork | 5 | 25% |
| Ongoing | 1 | 5% |
| Draft Report | 0 | 0% |
| Final Report | 6 | 30% |
| On Hold | 0 | 0% |
| Removed/ Deferred | 2 | 10% |
| Total | 20 | 100% |

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

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Table 2 – Summary of Audits by Committee Meeting

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.

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

Audit Definitions are provided at **Appendix C**

| Audit Committee 26th January 2026 | | | | |
|-----------------------------------|---|----------|---------------------|---------------------------|
| Ref | Audit | Status | Assurance | Prospects for Improvement |
| TM02-2026 | Appraisal Process | Complete | Adequate | Good |
| TM03-2026 | IT Asset Management | Complete | Adequate | Good |
| TM06-2026 | Gibson Accommodation Project (Ongoing Embedded Assurance) | Complete | N/A - Advisory only | N/A - Advisory only |

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5. Quality Assurance and Improvement Programme

- 5.1 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
- 5.2 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.
- 5.3 The External Quality Assessment (EQA) is underway, Internal Audit have completed a self-assessment of compliance with the Global Internal Audit Standards and this will be reviewed by the assessor who will be evaluating conformance against each of the 5 domains set out in the Standards. A report is expected in March 2026, both the report and any subsequent action plans developed will be presented at a future Audit Committee.

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6. Issue Implementation

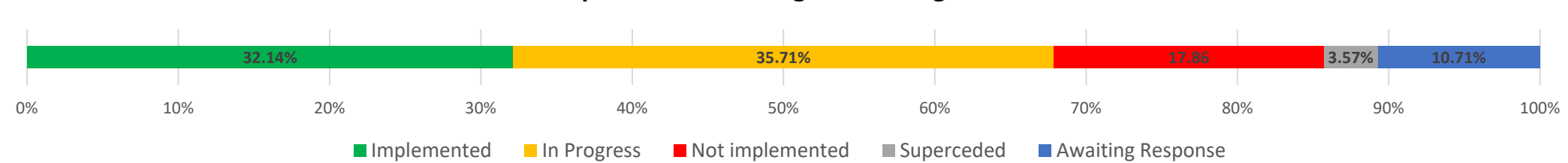
Management Actions identified to address audit findings are followed up to ensure implementation. There are 28 recommendations due for implementation, of which 10 recommendations have been implemented or superseded resulting in 18 being outstanding. The status of the outstanding 18 actions are categorised below by the risk priority assigned in the original report.

- There are currently 5 overdue Medium risk issues Not Implemented, 3 relate to Taxi Licensing and 1 relating to Disabled Facilities Grant, these audits were both completed in 2023, the remaining issue relates to Starters, Movers and Leavers and became due in December 2025.
- The superseded High risk issue relates to GDPR and specifically deletion of data, an audit of GDPR data retention is currently in planning to provide assurance on this.
- The “awaiting a response” Medium risk issues, 2 relate to Digital Strategies and became due in November 2025, the remaining relates to IT Development and a revised Implementation date had been agreed of 31/03/2025.

Summary of Issue Implementation

| | Total Number due for Implementation | | Implemented | | In Progress | | Not Implemented | | Superseded | | Awaiting a Response | |
|---------|-------------------------------------|--------|-------------|--------|-------------|--------|-----------------|--------|------------|--------|---------------------|--------|
| | High | Medium | High | Medium | High | Medium | High | Medium | High | Medium | High | Medium |
| Total | 3 | 25 | 2 | 7 | 0 | 10 | 0 | 5 | 1 | 0 | 0 | 3 |
| Total % | | | 32.14% | | 35.71% | | 17.86% | | 3.57% | | 10.71% | |

Overall Implementation of Agreed Management Actions



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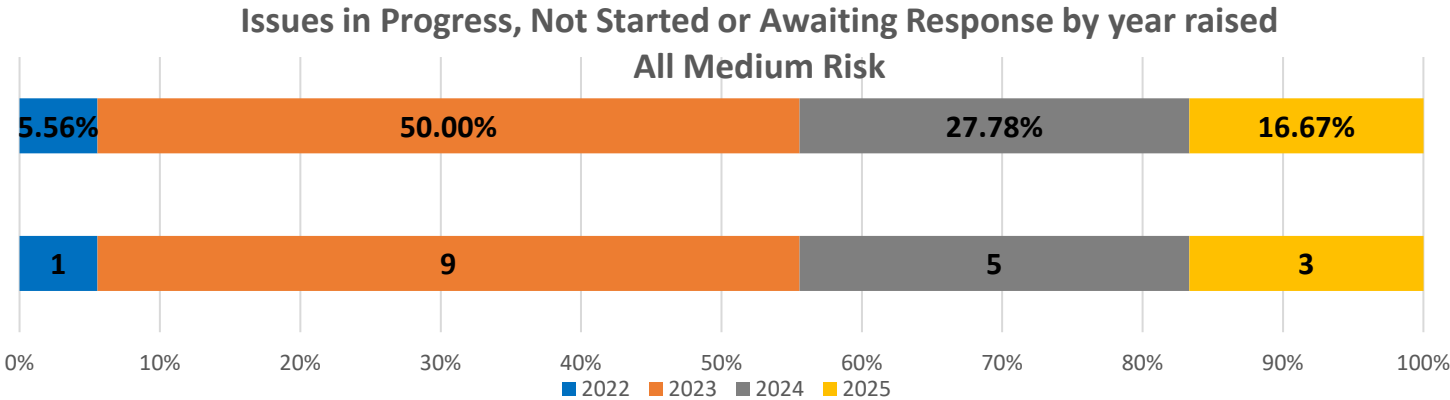
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Progress on longstanding issues.

- 18 issues remain In Progress (10), Not Started (5), or Awaiting Response (3) for the period. All are Medium Risk.
- The three longest standing issues have been open beyond their original implementation date for over 2 years. Updates and revised implementation dates are detailed below.



| Audit/Issue Title | Priority | Original Date | Revised Date | Description and Most Recent Update Provided |
|--|----------|---------------|--------------|--|
| Taxi and Vehicle Licensing and Monitoring - Establishing whether the current number of approved garages is appropriate | Medium | 31/08/2023 | 30/04/2025 | 22.01.2024 Analysis of Garages being used completed, letters to be sent to all garages to establish those who wish to continue providing service and then select those garages to continue with and update garages contracts and MOU's. Update July 25 – no progress made, the person assigned with this project, a temporary agency Licensing Officer did not progress this and no longer works for TMBC. |
| Taxi and Vehicle Licensing and Monitoring - DBS Certificates for license renewals | Medium | 31/10/2023 | 30/04/2025 | 22.01.2024 The Licensing Team is actively looking for an outside provider to run the DBS checks for applicants, if they are not already registered with the on-line update service. Update July 25 The provider we identified was HR Connect and was not progressed due to resource issues. |
| Taxi and Vehicle Licensing and Monitoring - Contracts and service level agreements with approved garages | Medium | 31/10/2023 | 30/04/2025 | 22.01.2024 Letters sent to all garages asking them to confirm they wish to continue providing the vehicle safety checks and advising that SLA would be issued. This never progressed - Update July 2025 – no progress made, the person assigned with this project, a temporary agency Licensing Officer did not progress this and no longer works for TMBC. |

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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 the second quarter of the financial year of 2025/26.

National Fraud Initiative

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 formats required and uploading in the required timescale.

The National Fraud Initiative (NFI) reports its data on a calendar-year basis (January to December), whereas TMBC reports quarterly aligned to the financial year (April to March). This difference in reporting periods can create a disconnect, as NFI data may include cases that fall outside TMBC’s quarterly reporting framework.

The Counter Fraud Team reports on the activity it carries out each quarter. This ensures that the outcomes from NFI-related work are clearly aligned with TMBC’s internal reporting cycle, providing transparency and consistency in how results are presented within the financial year framework.

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**.

The annual exercise (Single Person Discount to Register of Electors) forms part of the Kent Intelligence Network activity, reported on the next page.

The biennial exercise will be reviewed during quarter 3 as resources concentrate on completing the annual exercise. It is noted that the biennial exercise does take time to investigate and complete due to their nature and at time dependencies on DWP payable benefits impacted on TMBC abilities to update accounts.

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Kent Intelligence Network (KIN)

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. Q2 2025/26 the following results have been achieved:

Single person discount reviews from fraud referrals increased council tax liability by £13,106. Total value of single person discounts removed during Q2 is £43,998.

The 2025/26 rolling total single person discounts removed £64,725, with increased liability totalling £19,994. Shown in **Annex F**. Unrated businesses, 3 cases have been sent to the valuation office, with them closing 2 with no further action with 1 open case awaiting the valuation office to assess liability.

The 2025/26 rolling total referrals to the valuation office are 7 with 4 being closed with no further action 3 open cases awaiting the valuation office to assess liability.

Unrated residential premises missing council tax total 23 cases. 5 referred to the valuation office, 1 has been closed with no further action with 17 awaiting the valuation office to assess liability.

The 2025/26 rolling total cases are 26 with 3 being closed with no further action. There are 23 cases currently awaiting the valuation office to assess liability.

The 2025/26 rolling total of debtors being traced is 103, resulting in £232,137 of debt that can be actively pursued for further recovery action.

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7. Counter Fraud Update

Investigating Fraud, Bribery and Corruption

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

A total of 26 new referrals have been received by the Counter Fraud Team in Q2 2025/26. The most reported fraud type involves Council Tax Reduction and DWP benefits, such as Housing Benefits and/ or universal credit, totalling 16 referrals.

The second most reported fraud type is Single Person Discount on council tax, where a total of 8 referrals have been reported. Further detail is available in **Annex H**.

Q2 2025/2026, 19 referrals have been closed.

- 6 closed - error identified and corrected with a recoverable value of £3,987.
- 6 referrals sent to partner agency, DWP.
- 6 referrals closed no further action / investigation complete / insufficient evidence.
- 1 financial recovery only.

A total of 48 cases from 2025/26 are currently open and live.

- 18 Housing Benefit / UC.
- 13 Single Person Discount.
- 4 Council Tax Reduction / Exemption.
- 2 Business Rate Relief.
- 5 Homeless / Housing Application.
- 6 Other.

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TM06-2026 Gibson Accommodation Project

| | |
|-----------------|---|
| Audit Objective | Internal Audit were engaged on a consultancy basis, to provide embedded assurance and advice on pre-agreed aspects of project management for the delivery stage of the Gibson Accommodation Project. Internal Audit evaluated the controls in place to effectively manage the Project and provide assurance that risks are being mitigated. |
| | As this is an embedded assurance engagement, there will be ongoing involvement and a further management letter in due course. Given the advisory nature, Audit Opinion and Prospects for Improvement ratings are not provided. |

| Audit Opinion | | Prospects for Improvement | |
|---------------|--------|---------------------------|---------------|
| N/A | | N/A | |
| Actions | Number | Agreed | Risk Accepted |
| High | 0 | 0 | 0 |
| Medium | 3 | 3 | 0 |
| Low | 1 | 1 | 0 |

| Key Strengths | |
|---|--|
| Effective project scheduling and monitoring | The project uses a Gantt chart for scheduling and tracking, which is regularly updated to reflect changes and delays. |
| Governance and oversight | Monthly Project Schedule Reports are presented to the Corporate Property Delivery Board, attended by senior leadership, ensuring visibility and accountability. |
| Responsive risk management | New risks, such as those related to Biodiversity Net Gains, are promptly captured in the risk register and escalated for discussion at governance level. |
| Active stakeholder engagements | Regular staff updates via Staffnet and representation from each Directorate in the Office Space Working Group demonstrate ongoing communication and feedback mechanisms. |

| Areas For Development | |
|-----------------------|---|
| Low | Financial Planning: Confirm when the £200k savings from the Gibson West sale will be realised and ensure this timing is accurately reflected in the MTFP. |
| Low | Project Resources: Maintain an up-to-date resource plan to clarify roles, responsibilities, and availability, supporting effective planning and risk reduction. |
| Low | Risk Management: Update the risk register to include contractor-specific risks with mitigations and ensure consistency with reports to the Corporate Property Delivery Board. |
| Low | Change Control: Implement a simple change log to record potential changes, decisions, impacts, and approvals, providing transparency and an audit trail. |
| Low | Benefits Realisation: Document all intended benefits, create a proportionate tracking plan with key KPIs, and integrate benefits tracking into project closure to demonstrate outcomes. |

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TM02-2026 Appraisal Process

| | |
|-----------------|---|
| Audit Objective | As part of the 2025/26 Audit Plan, it was agreed that Internal Audit would undertake a review of the appraisal process. The aim of the audit was to provide assurance that the recently implemented new appraisal process had been adhered to across the organisation, that it aligned with best practice guidance, the Corporate Strategy 2023-27, and Annual Service Delivery Plan 2025/26. |
|-----------------|---|

| Audit Opinion | | Prospects for Improvement | |
|---------------|--------|---------------------------|---------------|
| Adequate | | Good | |
| Actions | Number | Agreed | Risk Accepted |
| High | 0 | 0 | 0 |
| Medium | 3 | 3 | 0 |
| Low | 1 | 1 | 0 |

| Key Strengths | |
|-----------------------|---|
| Framework | <ul style="list-style-type: none">✓ Appraisal policy and guidance is clear and accessible and aligned with strategic priorities.✓ Policy objectives, responsibilities, timelines, and performance criteria are well defined. |
| Compliance | <ul style="list-style-type: none">✓ Adequate HR oversight of completion✓ Comprehensive training materials are available for managers and staff.. |
| Quality & Consistency | <ul style="list-style-type: none">✓ A structured online appraisal form encourages reflection and goal setting. HR support reinforces consistency and quality.✓ Plans in place for formal training rollout and uptake improvement in 2026/27. |
| Staff Development | <ul style="list-style-type: none">✓ Appraisal outcomes include identification of training needs and career aspirations.✓ Workforce Development Strategy supports training and succession planning. |
| Reporting | <ul style="list-style-type: none">✓ Appraisal completion rates are reported to Directors and Chief Executive.✓ Plans are in place to develop reporting further with improved visibility through dashboards and for this to be rolled out to the wider management team. |

| Areas For Development | |
|-----------------------|--|
| Medium | Inconsistent Monitoring of Appraisal Completion: Appraisal completion is tracked manually using spreadsheets and MS Forms. Reporting is informal, with limited visibility beyond Directors and the Chief Executive. There is no formal dashboard, reporting schedule, or evaluation mechanism in place. |
| Medium | Limited uptake of existing training or feedback regarding its effectiveness: TMBC provides a wide range of training materials to support the appraisal process; however, participation is not mandatory, and uptake remains low. Informal feedback relating to this training is not systematically captured. |
| Medium | Limited Integration of Appraisal Outcomes with Development and Performance Management: Appraisal outcomes are intended to inform training and development, but there is no formal system to track or action them, and development planning remains informal and varies between departments. |
| Low | Use of legacy appraisal forms: Some departments continue to use outdated appraisal forms, despite the launch of a new framework. In addition, there is uncertainty over the effectiveness of appraisal reporting. |

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TM03-2025 IT Asset Management

| | |
|-----------------|---|
| Audit Objective | As part of the 2025/2026 Audit Plan, it was agreed that Internal Audit would undertake a review of the controls in place to manage the identification, maintenance, upgrade, and disposal of the Council’s IT assets. This includes assessing whether IT assets are correctly classified and determining if any should be treated as capital assets. |
| | The aim of the audit is to provide assurance that IT asset management processes are robust, ensuring assets are accurately recorded, securely managed throughout their lifecycle, and disposed of in compliance with relevant legislation and best practice. The audit will also seek to confirm that risks relating to security, compliance, and financial efficiency are effectively mitigated. |

| Key Strengths | |
|--|--|
| Asset Records and Reconciliation | <ul style="list-style-type: none">✓ Centralised asset register exists with expected mandatory fields (asset ID, custodian, lifecycle status)✓ An audit trail mechanism captures changes and updates made via timestamps and unique identifiers✓ Role-based access controls to the asset register system are in place with tiered permissions (Viewer, Technician, Maintenance, Audit, System Owner), reducing risk of unauthorized changes. |
| Physical Asset Management Procedures (including Acquisition, Loss, Theft, or Disposal) | <ul style="list-style-type: none">✓ Procedures for recording, storing and allocating new assets were observed and considered to be robust.✓ Encryption enforcement and remote wipe capabilities are operational through Microsoft Intune, reducing risk of data exposure from lost or stolen devices.✓ Approved disposal vendors hold ISO27001, ISO14001, and ADISA certifications, and provide detailed WEEE documentation and environmental compliance statements. |
| Software and System Access and Management | <ul style="list-style-type: none">✓ Conditional Access policies and Multi-Factor-Authentication (MFA) enforcement for user accounts strengthen identity security and reduce risk of credential compromise.✓ Centralized license inventory maintained and actively monitored (e.g., Microsoft 365 E5 Licenses and Copilot allocations).✓ PRISM dashboards provide visibility of license usage, adoption trends, and cost implications of inactive accounts. |

| Audit Opinion | | Prospects for Improvement | |
|---------------|--------|---------------------------|---------------|
| Adequate | | Good | |
| Actions | Number | Agreed | Risk Accepted |
| High | 0 | 0 | 0 |
| Medium | 3 | 3 | 0 |
| Low | 1 | 1 | 0 |

| Areas For Development | |
|-----------------------|---|
| Medium | Content and Governance of the ITAM Policy Absence of specific and detailed IT asset management procedures and no evidence of periodic policy review. |
| High | Inaccurate and Inefficient Asset Register Management Outdated or Incomplete location data in the asset register - references to rooms that no longer exist post-relocation to Gibson West building. Physical verification of asset location was possible, however relied on informal knowledge. Additionally audit found a lack of regular reconciliation or audit log reviews. |
| Medium | Disposal Governance and Physical Security Items disposed of lack links to, or reference to, the associated disposal certificates. Location fields not updated in the asset register when assets were moved to secure storage prior to disposal. Physical access controls for the garage are not currently supported by sign-in/out logs for keys. |
| Medium | Event Driven Lifecycle Management Asset refresh decisions are reactive based on OS end-of-life or warranty expiry rather than based on a formal schedule or prioritization criteria. No escalation process for overdue renewals and no linkage between helpdesk trends and refresh planning. |

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|-----------|---|-------------------|----------------|---------------------------|-----------|
| TM04-2026 | Starters and Leavers | Complete | Adequate | Good | Sep-25 |
| TM01-2026 | Parking Enforcement | Complete | Adequate | Good | 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) | Complete | Adequate | Good | Jan-26 |
| TM03-2026 | IT Asset Management | Complete | Adequate | Good | Jan-26 |
| TM06-2026 | Gibson Accommodation Project | Complete | N/A - Advisory | N/A - Advisory | Jan-26 |
| TM07-2026 | Waste Contract Re-tender | Fieldwork | | | |
| TM08-2026 | Local Plan | Fieldwork | | | |
| TM16-2026 | Corporate Credit Cards | Fieldwork | | | |
| TM20-2026 | AGILE Withdrawal | Fieldwork | | | |
| TM14-2026 | Housing Condition | Fieldwork | | | |
| TM19-2026 | GDPR - Record Retention | Planning | | | |
| TM10-2026 | Angel Centre | Planning | | | |
| TM09-2026 | Town Centre | Planning | | | |
| TM17-2026 | IT Cyber Security | Planning | | | |
| TM18-2026 | EDI | Planning | | | |
| TM21-2026 | Community Governance Review on Tonbridge Town Council | Not Started | | | |
| TM22-2026 | Annual Service Delivery Plans (Addition January 2026) | Not Started | | | |
| TM13-2026 | Home Upgrade Scheme Grant | Complete | N/A | N/A | |
| TM12-2026 | Independent planning reviewer | Ongoing | N/A | N/A | |
| TM15-2026 | Risk Management | Deferred to 26/27 | N/A | N/A | |
| TM11-2026 | Castle project | Cancelled | N/A | N/A | |

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.

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.

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.

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.

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

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| 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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NATIONAL FRAUD INITIATIVE 2024/2025

29-Sep-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 | Opened | 0 | 1 | 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.

Appendix D – National Fraud Initiative – Biennial Exercise

NATIONAL FRAUD INITIATIVE 2024/2025

29-Sep-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.

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29-Sep-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 | £0.00 |
| 456 Medium | Council Tax Reduction Scheme to Right to Buy, Medium Quality, Between Bodies | | 1 | Not Opened | 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 | £0.00 |
| 459.2 High | Council Tax Reduction Scheme to Taxi Drivers, High Quality, Between Bodies | | 4 | Not Opened | 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 | £0.00 |
| 476 High | Council Tax Reduction Scheme to Housing Benefit Claimants, High Quality, Within Bodies | | 4 | Not Opened | 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 | £0.00 |
| 480 High | Housing Benefit Claimants to Council Tax Reduction Scheme, High Quality, Between Bodies | | 3 | Not Opened | 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 | £0.00 |

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

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NATIONAL FRAUD INITIATIVE 2024/2025

29-Sep-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.

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NATIONAL FRAUD INITIATIVE 2024/2025

29-Sep-2025








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 | 1 | 0 | 0 | 0.00 |

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

Appendix E – National Fraud Initiative – Annual Exercise

TMBC 25/26 Quarter 2 – Annex E

| ID ▲ | REPORT TITLE | TOTAL ALL | STATUS | PROCESSED | IN PROGRESS | FRAUDS | ERRORS | OUTCOME | CO ESTIMATES | OVERALL TOTAL | QUALITY |
|-------|---|-----------|--|-----------|-------------|--------|--------|------------|--------------|---------------|---------|
| 801 |  Council Tax to Electoral Register | 938 | No Comments | 138 | 23 | 0 | 34 | £58,807.91 | £38,254.88 | £97,062.79 | High |
| 804 |  Council Tax to All Datasets | 938 | No Comments | 0 | 0 | 0 | 0 | £0.00 | £0.00 | £0.00 | High |
| 805 |   Council Tax to DDRI Deceased Persons | 251 | No Comments | 231 | 1 | 0 | 0 | £0.00 | £0.00 | £0.00 | High |
| 815.2 |   Council Tax to HMRC Household Composition | 961 |  Opened | 6 | 1 | 0 | 1 | £2,006.00 | £1,721.60 | £3,729.60 | High |
| TOTAL | | 3,088 | | 375 | 25 | 0 | 35 | £60,815.91 | £39,976.48 | £100,792.39 | |

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Kent Intelligence Network

Referrals

New

89

Referrals

Closed

80

Awaiting Decision

--

2025-26

2024-25

Q1

Q2

Q3

Q4

| Financial Year | Financial Quarter | Origin Match | Accounts Adjusted | Discount Removed Current Year | Discount Removed Previous Years | Penalties | Future Loss | Funds Being Recovered |
|----------------|-------------------|--------------------------|-------------------|-------------------------------|---------------------------------|-----------|-------------|-----------------------|
| 2025-26 | Q2 | NFI - electoral register | 22 | £12,790.34 | £31,208.14 | £1,050 | £13,106.55 | £43,998.48 |
| 2025-26 | Q1 | NFI - electoral register | 17 | £5,619.42 | £11,914.31 | £700 | £5,007.67 | £17,533.73 |
| 2025-26 | Q2 | NFI - HMRC | 1 | £860.80 | £1,077.20 | £70 | £860.80 | £1,938.00 |
| 2025-26 | Q1 | Internal referral | 2 | £1,020.27 | £234.96 | | £1,019.59 | £1,255.23 |
| Total | | | 42 | £20,290.83 | £44,434.61 | £1,820 | £19,994.61 | £64,725.44 |

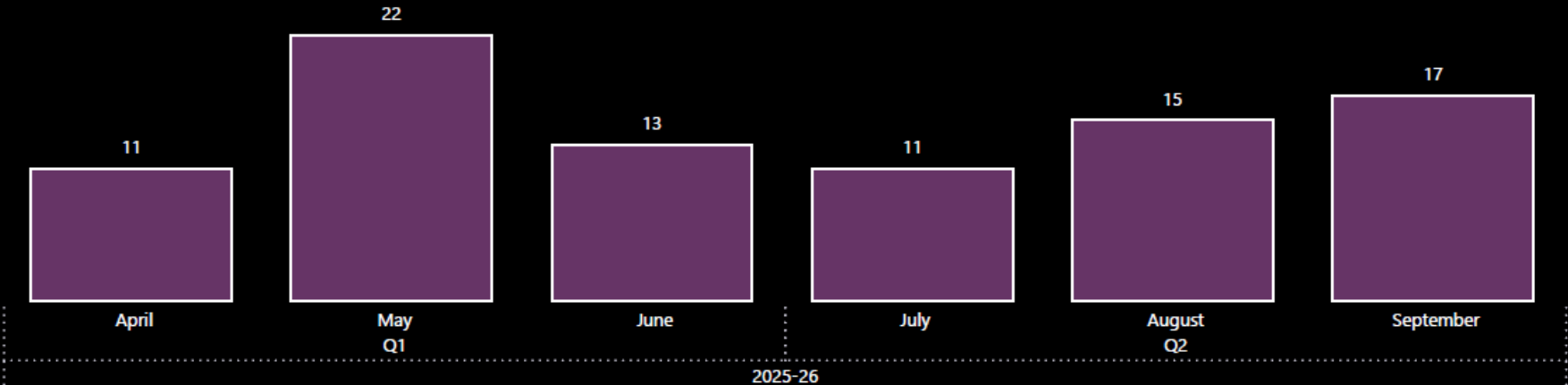
Deselect all

Internal referral

NFI - electoral register

NFI - HMRC

New Referrals



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Tonbridge & Malling - Quarterly Return

| Total Referrals | Referrals B/F | New Referrals | Open Referrals | Closed Referrals | Under Investigation | Awaiting Sifting | % Referrals Closed |
|-----------------|---------------|---------------|----------------|------------------|---------------------|------------------|--------------------|
| 83 | 36 | 47 | 48 | 35 | 20 | 1 | 42% |

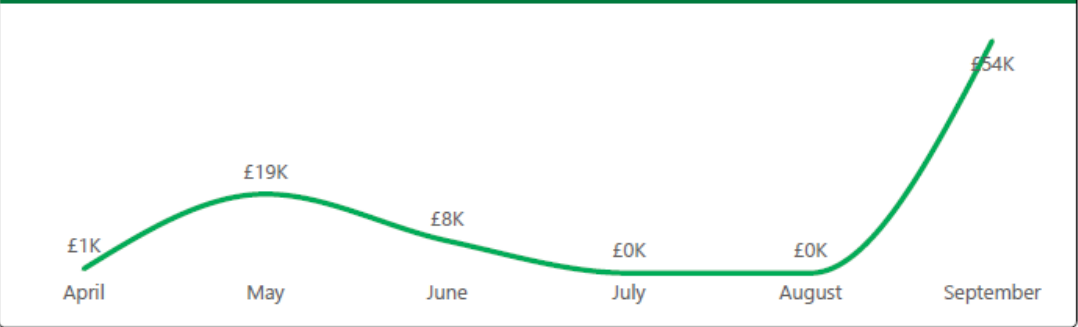
Referrals by Month



Losses

| Financial Quarter | Sum of Actual Loss | Sum of Potential Loss | Sum of Recovered Loss | Sum of Prevented Loss |
|-------------------|--------------------|-----------------------|-----------------------|-----------------------|
| Q1 | 28,644 | £63,975.77 | £27,384 | £27,084 |
| Q2 | 0 | £74,205.21 | £3,987 | £54,463 |
| Total | 28,644 | £138,180.98 | £31,371 | £81,547 |

Prevented Loss



2024-25

2025-26

Q1

Q2

Q3

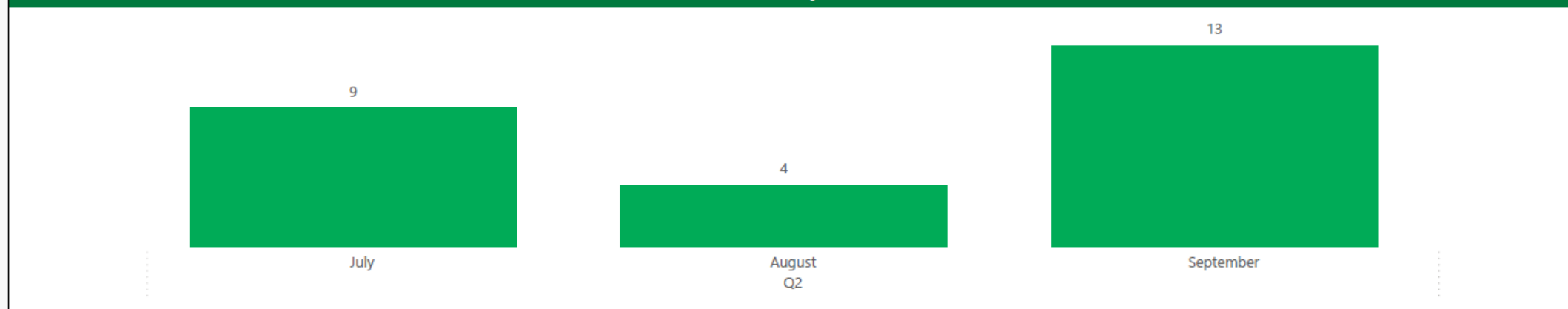
Q4

Appendix H – New Fraud Referrals

Tonbridge & Malling - Quarterly Return

| Total Referrals | Referrals B/F | New Referrals | Open Referrals | Closed Referrals | Under Investigation | Awaiting Sifting | % Referrals Closed |
|-----------------|---------------|---------------|----------------|------------------|---------------------|------------------|--------------------|
| 83 | 57 | 26 | 48 | 19 | 18 | 1 | 23% |

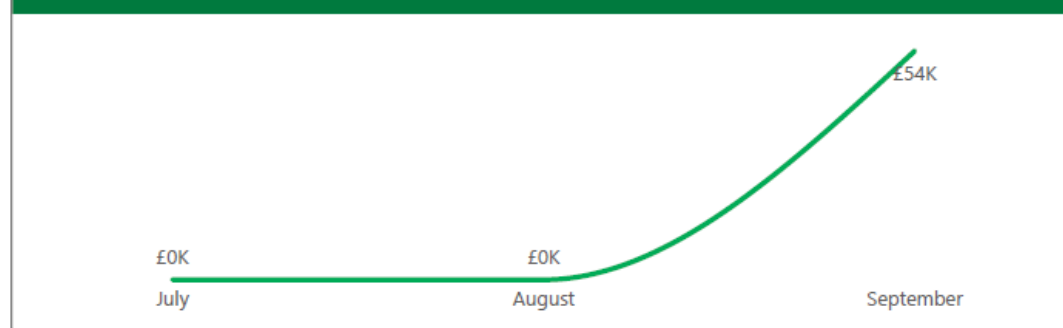
Referrals by Month



Losses

| Financial Quarter | Sum of Actual Loss | Sum of Potential Loss | Sum of Recovered Loss | Sum of Prevented Loss |
|-------------------|--------------------|-----------------------|-----------------------|-----------------------|
| Q2 | 0 | £74,205.21 | £3,987 | £54,463 |
| Total | 0 | £74,205.21 | £3,987 | £54,463 |

Prevented Loss



2024-25

2025-26

Q1

Q2

Q3

Q4

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