

Internal Audit and Counter Fraud Plan 2026/27 - areas under review for future inclusion

Audit	Risks Identified and Rationale for inclusion
Change Management	<p>Rationale: The Council continues to undergo significant organisational and system changes, including lessons learned from Agile/Uniform. Effective change processes are essential to maintaining service performance and staff engagement.</p> <p>High-Level Scope: Assess whether change initiatives are supported by clear governance, people-centred planning, communication, and monitoring arrangements, including the use of lessons learned.</p>
Tonbridge Castle	<p>Rationale: Future use of the site is under review, with reliance on external feasibility work. Independent review can support value-for-money decisions.</p> <p>High-Level Scope: Review governance and decision-making around options appraisal, financial viability, and alignment with strategic asset objectives (timed after completion of external review).</p>
Learning & Development	<p>Rationale: L&D arrangements are being refreshed, with previous audits highlighting weak links between appraisals and staff development. New resource is being recruited.</p> <p>High-Level Scope: Assess whether emerging L&D arrangements support capability building, link effectively to appraisals, and provide adequate monitoring of outcomes (later in the year once embedded).</p>
AI Governance	<p>Rationale: Increased organisational use of AI tools creates new risks around data protection, transparency, and staff use. A governance framework is being developed.</p> <p>High-Level Scope: Review the adequacy of policies, controls, and oversight arrangements for AI use, including risk assessment, staff guidance and assurance processes.</p>
Waste Contract	<p>Rationale: The new waste contract is entering mobilisation, a high-risk phase with major financial and service implications.</p> <p>High-Level Scope: Provide assurance as the contract moves from award to mobilisation, focusing on design of KPIs, system compatibility, supplier management, and readiness for go-live.</p>
Waste Management - DEFRA returns	<p>Rationale: Waste data drives statutory reporting and significant income. Accuracy of returns is essential.</p> <p>High-Level Scope: Evaluate the completeness, accuracy and validation of waste data used for statutory returns and government funding.</p>
Litter Picking	<p>Rationale: A high-visibility area with reputational risk where contractor prioritisation may affect service quality.</p> <p>High-Level Scope: Assess controls over cleansing regimes, monitoring of contractor performance, and effectiveness of enforcement and preventative activity.</p>
Parking Permits (Residents, Visitors, Traders, Carers, Builders)	<p>Rationale: Multiple permit types carry income, fraud and eligibility risks. Virtual permitting increases reliance on system controls.</p> <p>High-Level Scope: Review controls over eligibility, processing, system integrity, payment, fraud prevention and monitoring.</p>
Tree Safety and/or water safety	<p>Rationale: Public safety is a high-risk area, with new policies emerging and increased scrutiny following national incidents.</p> <p>High-Level Scope: Assess inspection regimes, risk assessment, response arrangements and contractor oversight for tree safety, water safety and wider public-realm health & safety.</p>
Cemetaries	<p>Rationale: No recent coverage in an area with statutory, income and record-keeping considerations.</p> <p>High-Level Scope: Review compliance with statutory duties, accuracy of burial records, fee setting, income controls and long-term grave management arrangements.</p>
Insurance	<p>Rationale: Insurance arrangements have not been reviewed for several years, and alignment between asset registers and insurance records is being tested.</p> <p>High-Level Scope: Assess adequacy of insurance cover, governance of claims handling, risk transfer decisions and alignment of insured assets to property records.</p>
Grants Management (Disabled Facilities Grants)	<p>Rationale: Capital grant activity continues through Disabled Facilities Grants, with compliance and outcome risks requiring clear oversight.</p> <p>High-Level Scope: Evaluate processes for identifying, awarding, monitoring and reporting grant funding, ensuring compliance with grant conditions and value for money.</p>
Temporary Accommodation - Operational Management and Health and Safety	<p>Rationale: The Council is managing more TA properties directly, creating significant health, safety and reputational risks.</p> <p>High-Level Scope: Review operational controls and compliance with statutory H&S duties including gas, fire, legionella, asbestos and incident management.</p>

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Planning - PAS Peer Review Action Plan Follow-UP	<p>Rationale: The service is delivering a significant improvement plan following external review.</p> <p>High-Level Scope: Assess progress against the agreed action plan and the extent to which improvements have been embedded (only if value-adding in light of external scrutiny).</p>
Transformation and Change Management	<p>Rationale: A new transformation function is emerging ahead of LGR, with a need for strong governance and prioritisation.</p> <p>High-Level Scope: Review governance, prioritisation, resourcing and monitoring of the transformation portfolio once sufficiently developed.</p>
Environmental Health - Food safety	<p>Rationale: A core regulatory service with public health and reputational implications, and no recent internal audit coverage.</p> <p>High-Level Scope: Assess risk-based inspections, enforcement, staff competency, record-keeping and compliance with food safety legislation.</p>
Building Controls - Readiness for the new Building Safety Levy	<p>Rationale: A new national levy will introduce new responsibilities and processes.</p> <p>High-Level Scope: Assess readiness to identify liable developments, calculate charges, collect the levy and manage financial and operational impacts.</p>
Budget setting and monitoring	<p>Rationale: Budget responsibilities have recently changed, increasing the need for strong forecasting and financial governance.</p> <p>High-Level Scope: Review robustness of budget setting, in-year monitoring, forecasting and escalation arrangements (to be integrated with core financial controls where appropriate).</p>
Complaints	<p>Rationale: A new complaints policy introduces new processes, expectations and training requirements.</p> <p>High-Level Scope: Assess whether complaints are handled fairly, consistently and in line with the new policy, including timeliness, quality of investigation and learning from outcomes.</p>
GDPR	<p>Rationale: The council processes large volumes of personal and sensitive information as part of its statutory functions. Maintaining strong GDPR compliance is essential to protect residents, staff, partners, and the organisation from data breaches, legal consequences, and reputational harm.</p> <p>High-Level Scope: Review a targeted area of GDPR compliance (e.g., retention, data sharing or access rights)</p>
Corporate approach information governance, freedom of information, and SARs	<p>Rationale: Historical resourcing issues and compliance risk.</p> <p>High-Level Scope: Review governance, capacity, monitoring and compliance with statutory response deadlines once the new post is established.</p>
Climate Change	<p>Rationale: Members expect assurance following previous issues with baseline data and the need for accurate tracking of progress towards 2030 targets.</p> <p>High-Level Scope: Assess the reliability of data collection, reporting tools, governance, risk assessment and performance monitoring for carbon reduction commitments.</p>
LGR Readiness - second half of the year	<p>Rationale: Local Government Reorganisation will significantly impact governance, finance, digital, workforce and service delivery.</p> <p>High-Level Scope: Provide advisory assurance over readiness, including governance, capacity, information, and controls as transition work intensifies.</p>
Safeguarding	<p>Rationale: A high-risk statutory duty with significant consequence if ineffective and last audited in 2022.</p> <p>High-Level Scope: Review governance, oversight, training and operational arrangements, or provide targeted review via the Assurance Mapping exercise.</p>
Crisis Resilience Fund	<p>Rationale: The Crisis and Resilience Fund (CRF) is a national welfare support fund that comes into force on 1 April 2026, replacing both Discretionary Housing Payments (DHPs) and The Household Support Fund (HSF). District councils will assume significant operational and governance responsibilities with associated Financial and Budgetary, Governance and Compliance, Operational, Reputational and Community Risks.</p> <p>High Level Scope: Adequacy and effectiveness of the council's arrangements for administering the Crisis & Resilience Fund (CRF), with a particular focus on the Housing Payment component, ensuring compliance with national requirements, proper use of funds, and effective outcomes for vulnerable residents.</p>