

**MID KENT AUDIT**

**Internal Audit Report &  
Annual Audit Opinion  
2022/23**

**Swale Borough Council**



# MID KENT AUDIT

## Introduction

1. This is the 2022/23 Annual Report by Mid Kent Audit on the internal control environment at Swale Borough Council ('the Council'). The annual internal audit report summaries the outcomes of the reviews that have carried out on the Council's framework of governance, risk management and internal control and is designed to assist the Council making its annual governance statement.
2. This report provides the annual head of audit opinion ('Opinion statement') and a summary of the key factors taken into consideration in arriving at the Head of Audit Opinion statement, as at 31 May 2023.

## Head of Internal Audit Opinion statement

3. The Head of Audit Opinion draws on the work carried out by Mid Kent Audit during the year on the effectiveness of managing those risks identified by the Council and covered by the audit programme or associated assurance. Not all risks fall within the agreed work programme. For risks not directly examined reliance has been taken, where appropriate, from other associated sources of assurance to support the Opinion statement (an explanatory note is included at Annex A).
4. The Head of Audit Opinion statement for 2022/23 is:

**The planned programme of work delivered by internal audit was constrained by significant staffing vacancies and changes within the internal audit team. The results of the reduced level of internal audit work concluded during the year required me to seek additional assurances to form my opinion. A summary of where it has been possible to place reliance on the work of other assurance providers is presented in the annual internal audit report. Utilising all these forms of assurance I am able to draw a positive conclusion as to the adequacy and effectiveness of Swale Borough Council's risk management, control and governance processes. In my opinion, Swale Borough Council has adequate and effective management, control and governance processes in place to manage the achievement of their objectives.**



# MID KENT AUDIT

## Matters impacting upon the Opinion statement

5. Organisations design internal controls to manage to an acceptable level rather than remove the risk of failing to achieve objectives. Consequently, internal controls can only provide reasonable and not complete assurance of effectiveness. Designing internal controls is a continuing exercise designed to identify and set priorities around the risks to the Council achieving its objectives. The work of designing internal controls also evaluates the likelihood of those risks coming about and managing the impact should they do so.
6. Mid Kent Audit recognises the considerable financial challenges and the difficult decisions that the Council had to deal with during 2022/23, however, the professional and regulatory expectations on public bodies to ensure that their internal audit arrangements, including providing the annual Opinion statement, conform with the Public Sector Internal Audit Standards (PSIAS) have not changed.
7. Factors that need to be taken in to account in reaching the Opinion statement include:
  - Changes in ways of working: Have these led to gaps in the governance, risk management and control arrangements?
  - Independence of internal audit: Have any limitations in the scope of individual audit assignments resulted in it only being possible to place partial assurance on the outcome?
  - Internal audit coverage: Has any reduction in internal audit coverage compared to what was planned resulted in insufficient assurance work?

## Changes in ways of working

8. The following are the main considerations which impacted upon the provision of the Opinion statement for 2022/23. These are not in any priority order and in a number of cases there is an inter-relationship between these considerations.
  - Remote working and greater use of digital forms of operation and communication has now been in place for two years following the rapid introduction during the pandemic. This change in ways of working is now becoming normalised and adaptations are being managed.



# MID KENT AUDIT

- Diverting staff resources and changing priorities during the pandemic has had an impact in the subsequent years on service delivery. Recovery plans have been effective, but some areas have required a greater period of recovery than others.
- The significant increase in cyber-attacks against all organisations to obtain unauthorised access to data and the consequential need for ongoing updating and vigilance in terms of security of data held.

## Independence of internal audit

9. Mid Kent Audit works as a shared service between Ashford, Maidstone, Swale and Tunbridge Wells Borough Councils. A Shared Service Board including representatives from each Council supervises the service under a collaboration agreement.
10. Within the Council during 2022/23 Mid Kent Audit has continued to enjoy complete and unfettered access to officers and records to complete its work. On no occasion have officers or Members sought or gained undue influence over the scope or findings of any of the work carried out.

## Internal audit coverage

11. Mid Kent Audit has experienced significant turnover of staff throughout the financial year, including the appointment of an interim Head of Audit and an interim Deputy Head of Audit for part of the year. There was also the departure of both Audit Managers towards the end of the year. The permanent Head of Audit Partnership started in December 2022 and no further recruitment was undertaken until very recently while an assessment of the current structure was completed. It is acknowledged that a significant level of local knowledge and experience of the Council was lost during the year.
12. The Council's Audit Committee approved the 2022/23 Audit & Assurance Plan on 9 March 2022. The selection, prioritising and scoping of the audit reviews in this Plan was overseen by the Head of the Audit Partnership.
13. There has been impairment in terms of the planned internal audit coverage for 2022/23. This has been due to the knock-on effect of the late completion of the 2021/22 planned work and the significant churn in terms of staff within Mid Kent Audit. There were also a number of reviews which have either been deferred or cancelled. As a consequence a number of the audit reviews set out in the 2022/23 Internal Audit Plan have not been completed in time to inform the 2022/23 Opinion Statement. This is a timing matter, rather than systematic of any issue in respect to the Council's governance, risk and



# MID KENT AUDIT

control framework. The team at Mid Kent Audit has worked diligently at the delivering the work and this timing issue is not a reflection upon the efforts of the current team.

## Arriving at the Opinion statement

### Reliance on internal audit work performed

14. Audit evidence to support the Opinion statement on internal control is derived principally through completing the reviews set out within the agreed Audit Plan. The 2022/23 Audit & Assurance Plan provided for 16 reviews to be carried out. One audit was added into the plan after it had been agreed.
15. For the reasons explained in paragraph 13, above, only 8 of these reviews were completed in time to inform the 2022/23 Opinion statement. Three reviews are currently underway. These reviews are shown in the table below. Of these reviews there were no reviews where the assurance rating was either 'Poor' or 'Weak'. There were no Priority 1 (Critical) Actions which affects (negatively) the risk rating assigned to a Council strategic risk or seriously impairs its ability to achieve a key priority.

Audit Review	Assurance rating	Number of Actions by Priority Rating			
		Critical	High	Medium	Low
Accounts Payable	Strong				
Accounts Receivable	Sound			2	1
Workforce Planning	Sound			1	
Environmental Enforcement	Sound			3	
Website and Accessibility	Sound			5	3
Committee Management	Strong				1
IT Project Management	Strong				2
Food Safety	Sound			1	4

# MID KENT AUDIT

16. A summary of the Assurance and Action priority level definitions is provided in Annex B.
17. An overview of the key findings from each of the finalised reviews for which details have not been previously provided in the 2022/23 Progress Report to the Audit Committee is provided in Annex C. These finding do not indicate any significant Council-wide weaknesses in the corporate governance, risk or control framework.
18. A reconciliation to the work performed to the approved Audit & Assurance Plan for 2022/23 is provided in Annex D.
19. Where appropriate, reliance has been placed upon previous internal audit work and other work performed by Mid Kent Audit, including:
  - The unqualified 2021/22 Head of Audit Opinion and the findings of previous years' internal audit work carried out (paras 20 below refers).
  - The outcomes of the follow up work carried out to confirm control weaknesses identified by internal audit have been effectively mitigated (paras 21 - 22 below refers).
  - The outcomes of other work performed by Mid Kent Audit for the Council (para 23 below refers).
20. **Previous years' internal audit work:** The unqualified opinion Internal Audit Report for 2021/22 advised that there were no audit reviews carried out by Mid Kent Audit during the financial year where there were assurance assessments of 'Weak' or 'Poor'.
21. **Following up Actions:** Actions are made in the audit reports to further strengthen the control environment in the area reviewed. Management provide responses as to how the risk identified is to be mitigated. Throughout the year Mid Kent Audit carried out checks to ascertain the extent to which the agreed Actions had been addressed by management and that the risk exposure identified has been mitigated. Follow up work was paused towards the end of the year to focus on audit delivery due to resource constraints.
22. During 2022/23, 27 Actions were followed up and the table below summarises the extent to which the identified risk exposure have been mitigated. These 27 Actions include all those either made in 2021/22, or carried forward from a

# MID KENT AUDIT

previous financial year. There were no Priority 1 (Critical) and 3 Priority 2 (High) Actions and as set out below.

Extent of control risk mitigation	Number of Actions by Priority Rating			
	Critical	High	Medium	Low
<b>Opening Number</b>	-	3	16	8
Current Status: Cleared		1	13	7
Not yet actioned		2	3	1

23. **Outcomes of other work carried out by Mid Kent Audit:** Work was carried out on the Section 31 Grant Determination 31/6499 Biodiversity Net Gain certification. The Head of the Audit Partnership reviewed the certification completed by the council on grant spend and provided a signed assurance confirming it was in line with the guidance.

## Reliance on other sources of assurance

24. For the reasons set out earlier in the Report it has been necessary for 2022/23 to place some reliance upon a number of 'other assurance providers' and these are summarised below:
- Cyber Health Check undertaken by Zurich (para 25 refers)
  - Covid 19 Business Grant assurance schemes (para 26 refers)
25. Cyber Risk Consultants, Zurich Resilience Solutions conducted a Cybersecurity Health Check of the Mid Kent Shared IT Service: 'Public Services Network Code of Connections Internal Security Report and an External Security Report'. The Council was graded as 'Good' and the organisations cyber maturity is better than 80% of other council's in the UK which have been assessed. There were a number of recommendations made that have been incorporated into an action plan which is being reviewed by the IT team and Internal Audit.
26. Post payment assurance work following the completion of the Covid 19 business grant schemes has been signed off by the Department for Business, Energy and Industrial Strategy (BEIS) and checked and verified by the National Audit Office (NAO), concluding that "the evidence submitted by Maidstone Borough Council has followed an appropriate and robust process

# MID KENT AUDIT

in completing the minimum assurance checks when awarding and paying a grant”.

## MKA

27. Information on Mid Kent Audit which supports the delivery of the internal audit and other work carried out in the financial year is summarised in Annex E. Overall, despite the significant staffing changes during the year, Mid Kent Audit has maintained a PSIAS compliant service and there has been no diminution in the robustness of the work performed.

## Acknowledgements

28. Managers, Officers and Members are thanked for their continued support throughout the year which has assisted in the efficient delivery of the audit work





# MID KENT AUDIT

## Annex A

### Other Sources of assurance for 2022/23

#### The corporate governance, risk and control framework

The corporate governance, risk and control framework for the Council is dynamic and there will be changes to the processes throughout the year. The key consideration for arriving at the annual Head of Audit Opinion is the materiality of any changes in terms of possibly increasing the exposure of the Council to activities and decisions which do not conform with the approved strategies and policies.

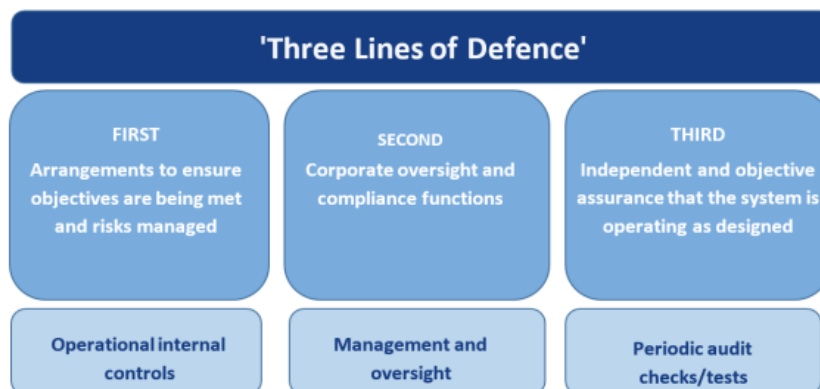
#### Obtaining additional sources of assurance

During the COVID Pandemic CIPFA provided guidance on utilising other forms of assurance to support arriving at a Head of Audit Opinion. This means that where the agreed internal audit plan of work has not been fully carried out additional assurances can be obtained from 'other assurance providers' (this being the CIPFA terminology).

#### Three lines of defence

The three lines of defence model, below, explains how the level of assurance that can be taken by the Head of Audit reduces if the source of assurance is from the second line of defence and reduces even further if it is from the third line of defence.

As a consequence the additional assurance utilised to assist in supporting the 2022/23 Head of Audit Opinion has only relied upon second line of defence sources of assurance (i.e. where the author is not directly involved in the day-to-day operation of the corporate governance, risk and control arrangements they are reporting upon).



# MID KENT AUDIT

## Reduction in reliance due to passage of time

Due to the dynamic nature of the corporate governance, risk and control framework for the Council the reliance which can be placed on forms of assurance reduces as time passes. This has particularly been the case over the last two financial years with all the short-notice changes that were made to respond to the business disruption due to the COVID 19 pandemic. As a consequence the additional assurance placed on work carried out prior to the start of 2022/23 has been kept to a minimum.



# MID KENT AUDIT

## Annex B

### Assurance and priority level definitions

Full Definition	Short Description
<p><b>Strong</b> – Controls within the service are well designed and operating as intended, exposing the service to no uncontrolled risk. Reports with this rating will have few, if any, recommendations and those will generally be priority 4.</p>	<p>Service/system is performing well</p>
<p><b>Sound</b> – Controls within the service are generally well designed and operated but there are some opportunities for improvement, particularly with regard to efficiency or to address less significant uncontrolled operational risks. Reports with this rating will have some priority 3 and 4 recommendations, and occasionally priority 2 recommendations where they do not speak to core elements of the service.</p>	<p>Service/system is operating effectively</p>
<p><b>Weak</b> – Controls within the service have deficiencies in their design and/or operation that leave it exposed to uncontrolled operational risk and/or failure to achieve key service aims. Reports with this rating will have mainly priority 2 and 3 recommendations which will often describe weaknesses with core elements of the service.</p>	<p>Service/system requires support to consistently operate effectively</p>
<p><b>Poor</b> – Controls within the service are deficient to the extent that the service is exposed to actual failure or significant risk and these failures and risks are likely to affect the Council as a whole. Reports with this rating will have priority 1 and/or a range of priority 2 recommendations which, taken together, will or are preventing from achieving its core objectives.</p>	<p>Service/system is not operating effectively</p>

# MID KENT AUDIT

## Finding, Recommendation and Action Ratings

**Priority 1 (Critical)** – To address a finding which affects (negatively) the risk rating assigned to a Council strategic risk or seriously impairs its ability to achieve a key priority. Priority 1 recommendations are likely to require immediate remedial action. Priority 1 recommendations also describe actions the authority **must** take without delay.

**Priority 2 (High)** – To address a finding which impacts a strategic risk or key priority, which makes achievement of the Council’s aims more challenging but not necessarily cause severe impediment. This would also normally be the priority assigned to recommendations that address a finding that the Council is in (actual or potential) breach of a legal responsibility, unless the consequences of non-compliance are severe. Priority 2 recommendations are likely to require remedial action at the next available opportunity, or as soon as is practical. Priority 2 recommendations also describe actions the authority **must** take.

**Priority 3 (Medium)** – To address a finding where the Council is in (actual or potential) breach of its own policy or a less prominent legal responsibility but does not impact directly on a strategic risk or key priority. There will often be mitigating controls that, at least to some extent, limit impact. Priority 3 recommendations are likely to require remedial action within six months to a year. Priority 3 recommendations describe actions the authority **should** take.

**Priority 4 (Low)** – To address a finding where the Council is in (actual or potential) breach of its own policy but no legal responsibility and where there is trivial, if any, impact on strategic risks or key priorities. There will usually be mitigating controls to limit impact. Priority 4 recommendations are likely to require remedial action within the year. Priority 4 recommendations generally describe actions the authority **could** take.

**Advisory** – We will include in the report notes drawn from our experience across the partner authorities where the service has opportunities to improve. These will be included for the service to consider and not be subject to formal follow up process.



# MID KENT AUDIT

## Annex C

### Summary of Audit Findings

#### Workforce Planning (MKS)

##### Sound

We found that Workforce Strategies for both Councils (Swale and Maidstone) reflect strategic and corporate plans, and that their development and content reflect current best practice. This included effective liaison with officers to determine current and future workforce needs. That said, Maidstone Borough Council's workforce strategy needs updating, having covered the period 2016-20.

Actions defined within workforce strategies and those taken to support the workforce are based on sound information from a variety of sources. This includes provision of a comprehensive Learning & Development Plan aimed at supporting the workforce and cultivating talent so that future workforce needs can be met from within. We could see progress against defined actions, as well as reactive workforce planning taken in response to changes to the internal and external environment. This demonstrates that actions are not limited to those documented in long term strategies.

We note that while workforce strategies are approved at Committee level, reports around progress are not required at this level for either Council. Current oversight is achieved through quarterly reporting to, and regular liaison with senior management.

#### IT Project Management

##### Strong

Our audit looked at the project management governance and procedures that are in place for ICT Project Management. This included assessing the terms of reference and operation of the JCG as well as assessing how arising actions are tracked. As part of this, we assessed two of the meeting minutes from July 2022 and September 2022 and noted that the JCG is operating effectively with regards to tracking actions arising from ICT projects.

Proceeding with a project must go through both an acknowledgement and approval process. Acknowledgment of a project is done to demonstrate that the relevant request is a project and not an aspirational idea. This is done by having a set of achievable outcomes in addition to having a set series of tasks associated with the project. Approval of the project is done when the relevant delivery plan is in place within Wrike



# MID KENT AUDIT

and is displayed through a Gantt chart detailing the necessary steps for the delivery of the project. While acknowledgement and approval was conducted for customer facing projects, this was not the case for infrastructure projects which go through a more streamlined process due to the type of work involved.

As part of our testing, we assessed a sample of five ICT projects to determine whether they were commissioned and monitored in line with expectations. This included assessing whether value for money was being achieved. During our testing we noted that these projects were commissioned and monitored in line with expectations and any cost implications of a project would be assessed during the initial stages through ensuring that it had the appropriate level of funding and financial backing from the project sponsor. Furthermore, infrastructure projects bring value through the work that is conducted, for instance the Outlook mailbox migration allows for a better end user experience.

## Accounts Receivable

### Sound

Our testing confirmed that appropriate controls are in place to ensure that invoices are raised promptly and all invoices in our sample tested had been allocated to the correct account.

Our testing found reminders were not always being issued in accordance with the timescales set out within the Corporate Debt Recovery Policy which we found requires updating. Informal payment plans were not always being effectively monitored and consequently payments were not being received.

We found credit notes were submitted correctly and had been appropriately authorised by officers with appropriate delegated authority. There was a separation of duties present between the raising and allocating of the credit note and all cases tested had been raised against the correct debtor.

A review of the suspense account showed that there were no items in the suspense account from the previous financial year and that there was one recurring item entering the account monthly. End of period reconciliations are conducted to agree invoices raised against the reports run on Agresso. A review of the reconciliations for periods three and six confirmed accuracy of the process.

## Accounts Payable

### Strong

Our testing confirmed controls ensuring that goods and services had been appropriately ordered and received, were working effectively for both Purchase



# MID KENT AUDIT

Order (PO) and non-PO payments. Invoices were being paid in a timely manner and within 30 days. 'Holds' on payment were found to be resolved promptly with no issues identified from our review of the 16 invoices outstanding as at 31 March 2023.

We found credit notes were being processed in line with established procedures. From a sample of 5 tested, two were in respect of cancellations to the original (incorrect) invoice. Three credit notes were issued following officer checks which found the amount on the invoices and did not correspond to the expected (ordered) value. The credit note and invoice had then both been correctly processed in these cases.

Changes to supplier details were being carried out in line with an established procedure and our testing confirmed that appropriate checks and evidence was held and retained validating each change.

Reconciliations between the General Ledger and Accounts Payable systems take place monthly, which we confirmed in practice. One month's reconciliation was reviewed and agreed to supporting documentation from each system with no issues found.

The Head of Finance and Procurement, as the Head of Service, authorises payments which exceed £30,000 but are less than £300,000, with all payments exceeding £300,000 being authorised by the s151 Officer. The Head of Finance and Procurement authorised 39 invoices during the 2022-23 financial year. There is scope to review the appropriateness of this approval limit which we include as an advisory finding

## Website and Accessibility

### Sound

The scope of this audit focused on the Communications Team, who manage corporate areas of the Swale Borough Council (SBC) website and maintain overall responsibility for website content. Website and mobile app accessibility requirements state that Swale Borough Council (SBC) is legally responsible for ensuring all parts of the website are digitally accessible, even if parts of it are outsourced to a supplier. We found overall responsibility for the transparency code has not been assigned.

We found that the Communications Team were one of at least nine different upload sources at the time of testing. One internal department has its own access. Other



# MID KENT AUDIT

departments, (including shared-services), manage end-user content through contracted third-parties or plug-ins. Some end-user pages are outsourced. We found no written record of this information being centrally held.

Communication Team officers show good understanding of website Accessibility Regulations and they share expertise informally with other departments. Accessibility was regularly monitored, with an Accessibility Statement and SiteImprove reports available on the website. These reports and sample testing showed compliance with the exceeded standard of AAA 2.1 Web Content Accessibility Guidelines (WCAG). Some formal accessibility training had been promoted but only undertaken by seven officers across the council.

We found effective working processes within corporately managed areas. Operational procedures enabled digitally accessible content to be uploaded. Pages were consistent in visual style and format. User-feedback was provided for, monitored and has started to be used pro-actively across the organisation.

Sample testing found easily available online information and services. However, not all of the end-user result pages of our sample were managed by the Communications Team. We found that end-user results on sub-domains and some uploaded documents were inconsistent in visual style and format. Accessibility scores varied for the results that could be tested, and showed issues meaning only partial compliance with AA 2.1 WCAG. The Accessibility Statement was not reflective of this.

Provision has been made for recognising accessibility issues when sourcing future third-party suppliers, however, there continues to be a lack of clarity with regard to enhancing accessibility for existing provision.

## Committee Management

### Strong

Testing confirmed that the committee system governance arrangement the Council adopted in May 2022 is a permitted form of governance in England allowable since the introduction of the Localism Act 2011. The Council are fulfilling the only statutory governance requirement to scrutinise crime and disorder matters, as this responsibility has been assigned to the Communities Committee.





# MID KENT AUDIT

Objectives, benefits, and risks of moving towards a committee system were appropriately considered by a cross-party constitution working group. Members were provided with timely detailed reports to enable informed decision making and recommendations made were fully endorsed by Council. In addition, the Council's constitution has been updated to reflect the changes, including a Committee Terms of Reference, and changes to the Schemes of Officer Delegation, the revised constitution was adopted at the Annual Council meeting in May 2022.

Two small findings have been raised recommending minor amendments to the Constitution, however overall, we can conclude that the Council's controls were effective from the initiation phase through to the implementation of the committee system. Insights from other councils who had made changes to their governance structure were proactively sought, and the Council appointed an external lawyer to provide detailed training to Members.

## Food Safety

### Sound

The audit confirmed that the team have sufficient controls in place to implement the food hygiene rating system in accordance with the Food law code of practice (England). We confirmed that the service followed the FSA Local Authority Recovery Plan guidance to prioritise inspections during the recovery phase and review of an outstanding inspections report verified that the team are now caught up with routine inspections. Testing confirmed that the majority or newly registered business had been inspected within the required time scales. Officers are suitably trained and ongoing CPD arrangements are in place to maintain competencies. In addition there are adequate procedures in place to deal with complaints and appeals.

However, there are areas where improvements could be made, particularly around record keeping. In addition there is a need for standard operating procedures be reviewed and updated as the audit identified instances where documented procedures do not align to current working practices.



# MID KENT AUDIT

## Annex D

### Reconciliation of the approved 2022/23 Internal Audit Plan

The Position column provides the position as at 31 May 2023 and with the exception of the shaded reviews, does not warrant that this will be the final position for any of these reviews. The highlighted rows, below, are the reviews which informed the 2022/23 Head of Audit Opinion statement.

It was acknowledged that there can be a time-lag between issue of the draft report and the subsequent finalisation of an audit report. The 'Agreed Draft' status signifies that management has accepted the assurance grading provided for the review and is substantially in agreement with the detailed findings. The management responses to the Actions have not yet been provided. Consequently, for the purposes of providing the Head of Audit Opinion audit reviews which have reached Agreed Draft have been included.

Audit Review	Position at 31 May 2023
Environmental Enforcement	Finalised
IT Project Management	Finalised
Website & Accessibility	Finalised
Committee Management	Finalised
Workforce Planning	Finalised
Temporary Accommodation	Cancelled by Service
Project Management - Swale House Refurb	Work in Progress
Accounts Receivable	Finalised
Accounts Payable	Finalised
Asset Inspection	Postponed 2023/24
Maintenance of Open Spaces	Postponed 2024/25
Waste Contract Tendering	Cancelled
Food Safety	Agreed Draft
Licensing Enforcement	Work in Progress
Private Water Supply	Draft Issued
IT Backup and Recovery	Postponed until 2023/24
Network Security	Dropped - replaced by Cyber security audit in 2023/24

# MID KENT AUDIT

Annex E

## About Mid Kent Audit

### Standards and ethical compliance

- A. Government sets out the professional standards that Mid Kent Audit must work to in the Public Sector Internal Audit Standards (PSIAS). These Standards are a strengthened version of the Institute of Internal Audit's global internal audit standards, which apply across public, private and voluntary sectors in more than 170 countries around the world.
- B. The Standards include a specific demand for reporting to Senior Management and the Audit Committee on Mid Kent Audit's conformance with the Standards.

### Conformance with the PSIAS

- C. CIPFA carried out a comprehensive External Quality Assessment (EQA) in May 2020 which confirmed that MKA was in full conformance with the Standards and the CIPFA Local Government Application Note (LGAN). The Standards requires an EQA to be carried out at least once every five years, but does not stipulate specific time intervals for Internal Quality Self-Assessments (ISA) in the intervening period.
- D. In February 2021 the interim Head of Audit for Mid Kent Audit carried out an ISA of conformance with the PSIAS. This review confirmed conformance with the PSIAS and raised 13 advisory or low priority action points. These points are currently being reviewed and managed by the Head of Mid Kent Audit.
- E. The scope of this ISA did not include consideration of either the risk management or counter fraud work carried out by MKA. The scope did not include consideration of the resourcing of MKA, the audit risk prioritisation process or the appropriateness of the times allocated to the different stages of individual audit assignments.

### Resources

- F. 2022/23 was a year of unprecedented staff change within Mid Kent Audit. Details of a number of these changes have previously been reported to the Audit Committee in the reports submitted by Mid Kent Audit. At the end of the financial year there were significant vacancies in the management of the partnership and the Head of Mid Kent Audit has been undertaking a review of the staffing requirements to ensure the service is future proofed and fit for



# MID KENT AUDIT

purpose to deliver the service required by our partners. This review has now been completed and recruitment is underway. There will still be an impact during 2023/24, but the position will improve over the course of the year.

## Use of an external provider to assist with audit reviews

- G. In September 2022, following a procurement process, Veritau was appointed to carry out a number of the audit reviews for which Mid Kent Audit did not have the available resources in-house. This reflects that Mid Kent Audit has ensured the difficulties with staffing experienced during the year have been partially mitigated.

