

MAIDSTONE BOROUGH COUNCIL

AUDIT COMMITTEE

MONDAY 25 NOVEMBER 2013

REPORT OF HEAD OF INTERNAL AUDIT PARTNERSHIP

Report prepared by Brian Parsons

1. INTERNAL AUDIT - INTERIM REPORT

1.1 Issue for Decision

1.1.1 To consider whether the report provides evidence of an adequate and effective Internal Audit service.

1.1.2 The report provides details of the work of the Internal Audit team between April and September 2013. The Audit Committee is asked to agree that the work provides evidence of an adequate and effective internal audit.

1.2 Recommendation of Head of Audit Partnership

1.2.1 That the Audit Committee agrees that the audit process is working effectively and that management is taking the necessary action to implement agreed audit recommendations.

1.3 Reasons for Recommendation

1.3.1 Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the Council's operations. It helps the Council accomplish its objective by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

1.3.2 Internal Audit is a statutory service under the Accounts and Audit Regulations 2011, which state that the Council 'must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'.

1.3.3 The adequacy of the control environment is a key governance issue. Therefore, the Audit Committee needs to be satisfied with the audit arrangements and to be aware of the issues arising from audit work.

- 1.3.4 Within its Terms of Reference, the Audit Committee needs to 'consider summaries of specific audit reports'. Furthermore, the Audit Committee needs to be satisfied that the audit process is working efficiently and that management is taking the necessary action to implement agreed audit recommendations.
- 1.3.5 Eight planned audit projects were completed between April and September 2013, together with three additional projects. The audits and the other work are listed at Appendix A.
- 1.3.6 The planned work has been affected by staffing changes within the audit team. In fact the whole team has changed, with a new Audit Manager and a new Senior Auditor (following promotions) and two new auditors, resulting from the promotion of a previous post holder and the retirement of another. Although the recruitment process went smoothly and a very good team has been created, a vacancy period occurred which has meant that three audit projects cannot now be completed within the year. In addition, the change of personnel has inevitably created a degree of disruption and required that the new auditors have gone through a formal induction process as well as needing to get 'up to speed'. The audit plan has therefore been reduced from 36 projects to 31 projects.
- 1.3.7 A summary of each audit project is shown at Appendix B. The outcomes were positive, with control assurance for three projects being 'high', and for four projects being 'substantial', with only one area providing 'limited' control assurance. The definitions for the assurance assessment are shown at Appendix C.
- 1.3.8 The output during the first six months of the year is always substantially lower than for the second half year. This is because April is used to finalise and issue reports for work that was carried out in the previous financial year and because audit staff tend to take much of their annual leave during the first half year, thereby reducing the number of productive days for that period. As mentioned previously, this was exacerbated by staffing changes.
- 1.3.9 The emphasis during the second part of the year will be strongly based around delivering the remainder of the planned audit work. Considerable management attention will be directed to ensuring that the revised plan is achieved. The remaining audit plan, covering the period October 2013 to March 2014, is attached at Appendix D. It is considered that the plan will be fundamentally delivered by the end of March 2014.
- 1.3.10 A follow-up to each report is completed, usually three to six months after the date of issue of each original report. The follow-up allows

progress on implementing the agreed recommendations to be assessed. Eight follow-ups were completed during the period April to September and in all cases, good progress had been made in implementing the recommendations.

1.3.11 The Audit Committee considered and approved the Internal Audit Plan of work for 2013/14 at its meeting on 25 March 2013. The Committee expressly noted that the plan was likely to need to change to reflect changes in the Council's business, risks, operations, systems and controls.

1.3.12 The Committee therefore resolved that the contents of the one-year operational Internal Audit plan be agreed subject to responsive amendments.

1.3.13 A number of changes to the plan have since been made to reflect the five 'lost' audits caused by the staffing changes and to reflect changes to priorities or the need to reschedule the audit for a more suitable time. The five audits that cannot be carried out in 2013/14 due to the impacts on audit resources during the year are shown below. They will be considered for inclusion in next year's plan.

No.	Title	Head of Service	Progress	Comments
1	Declaration of interest (Members)	Head of Policy & Communication	VACANCY	Project cancelled due to vacancy
2	Strategic Asset Management	Head of Finance & Resources	VACANCY	Project cancelled due to vacancy
3	Street Cleansing	Head of Environment & Public Realm	VACANCY	Project cancelled due to vacancy
4	Hazlitt Theatre and Arts Centre	Head of Commercial & Economic Dev.	CANCELLED	Project has been cancelled due to vacancy (and recent contract)
5	Community Right to Challenge	Head of Housing and Community Services	CANCELLED	Project has been cancelled due to vacancy (and limited scope of audit)

1.3.14 Internal Audit now undertakes a number of reviews of MKIP shared services. These reviews provide assurances to all of the Councils that are party to the shared service. The projects allow a particularly effective use of internal audit resources as there are efficiencies in carrying out one audit which covers, say, two Councils rather than two separate audits. The shared service audits that will be carried out by the overall (Mid Kent) audit partnership during 2013/14 are shown at Appendix E.

1.3.15 The six-month Interim Report is principally intended to inform the Audit Committee of the work of the Internal Audit team during the first

half of the financial year. The Annual Report covering the whole of 2013/14 will be provided to the meeting of the Committee on 14 July 2014. It will provide a more detailed review of Internal Audit work and will include an assessment of the Council's overall control environment, in support of the Annual Governance Statement.

1.3.16 There are no significant control weaknesses that have been identified by audit work that need to be brought to the attention of the Audit Committee.

1.4 Alternative Action and why not Recommended

1.4.1 The Audit Committee needs to have an awareness of the work of Internal Audit in the context of its Terms of Reference. The only alternative would be to provide a less detailed report; however this would be at odds with the Council's commitment to transparency.

1.5 Impact on Corporate Objectives

1.5.1 The work of Internal Audit contributes to the quality of the Council's governance arrangements and helps to achieve the objective of Corporate and Customer Excellence.

1.6 Risk Management

1.6.1 Internal Audit reviews the adequacy of the controls that are in place to manage risk. An ineffective or inadequate Internal Audit service would mean that weaknesses in internal control are not identified or rectified.

1.6.2 It is considered that Internal Audit is adequate and effective.

1.7 Other Implications

1.7.1

1.	Financial	X
2.	Staffing	X
3.	Legal	X
4.	Equality Impact Needs Assessment	
5.	Environmental/Sustainable Development	
6.	Community Safety	
7.	Human Rights Act	

- 8. Procurement
- 9. Asset Management

1.7.2 Financial – Internal Audit examines a broad range of functions, systems and risk area, however financial systems are a key element of the Audit Plan. The majority of work on financial systems is carried out in the second half of the financial year.

1.7.3 Staffing – The outcomes of Internal Audit work can impact on the systems and processes administered by the Council’s management and staff.

1.7.4 Legal – Internal Audit is a statutory requirement in accordance with the Accounts and Audit Regulations 2011.

1.8 Conclusions

1.8.1 The report provides details of the work of the Internal Audit team between April and September 2013 and contains evidence of an adequate and effective audit service.

1.8.2 The work of the team will be directed more specifically to achieving the audit plan in the second half of the year.

1.8.3 Although Internal Audit has identified some areas where improvements in controls are required, the relevant Head of Service has taken, or will be taking, the necessary action to improve controls.

1.9 Relevant Documents

1.9.1 Appendices

1.9.2 Appendix A – List of Internal Audit projects issued between 1 April and 30 September 2013.

1.9.3 Appendix B – Summary of Internal Audit reports April to September 2013.

1.9.4 Appendix C – Definitions of control assurance statements.

1.9.5 Appendix D – The remaining audit plan - October 2013 to March 2014

1.9.6 Appendix E – Shared service audits to be carried out by the audit partnership during 2013/14.

1.9.7 Background Documents

Various Internal Audit reports

<u>IS THIS A KEY DECISION REPORT?</u>		<u>THIS BOX MUST BE COMPLETED</u>	
Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
If yes, this is a Key Decision because:			
.....			
Wards/Parishes affected:			
.....			

APPENDIX A

Internal Audit projects completed 1st April 2013 – 30th September 2013 (for more detail please see appendix B).

	Title	Head of Service	Status	Assurance
1	E-Tendering	Head of Finance & Resources	ISSUED April 2013	High
2	Corporate Project Management Framework	Head of Finance & Resources	ISSUED May 2013	Substantial
3	Revs & Bens Shared Service: Application & Assessment	Head of Revenues & Benefits Shared Service	ISSUED June 2013	High
4	Income, Banking & Cash Collection	Head of Finance & Resources	ISSUED June 2013	High
5	CCTV	Head of Housing & Community Services	ISSUED August 2013	Substantial
6	Parking Services Partnership: Car Park Income	Head of Environment & Public Realm	ISSUED August 2013	Substantial
7	Museum: Collections & Artefacts	Head of Commercial & Economic Dev.	ISSUED September 2013	Limited
8	National Fraud Initiative (NFI) 2013-14: Progress Report	Dir. of Regeneration & Communities	ISSUED September 2013	Not applicable
9	Market	Head of Environment & Public Realm	ISSUED September 2014	Substantial

Two additional, non-planned projects have been delivered as follows:

No.	Title	Head of Service	Status
1	Investigation: Benefit Fraud Complaint	Head of Revenues & Benefits Shared Service	ISSUED April 2013
3	Teammate Hosting Project	Head of Audit Partnership	ISSUED September 2014

APPENDIX B

Summary of Internal Reports - April to September 2013:

Service: Procurement
Audit Title: E-Tendering
Report Issued: May 2013

Audit Objectives:

- Establish the processes in place for undertaking tenders, including: inviting expressions of interest; distributing relevant tender documentation; accepting and opening bids; and the evaluation of the bids received.
- Evaluate the adequacy of the controls in place to ensure compliance with the Contract Procedure Rules and, where applicable, the OJEU rules. In particular review the controls provided by the BIPS Delta system.
- Undertake walk-through testing for a sample of tenders to establish whether the controls are working effectively.

Key Findings: From the walk-through testing and evaluation of the process carried out during the audit, it is concluded that there are strong controls in place over the tendering process and that the process complies with the Contract Procedure Rules. No recommendations for service of control improvements have been made in this report.

Level of Assurance Issued: High

Service: Revenues & Benefits
Audit Title: Benefits (Claim Application & Assessments)
Report Issued: May 2013

Audit Objectives:

- To establish whether adequate resources and procedures are in place to ensure compliance with the legislative and performance frameworks;
- To establish whether evidential documentation is correctly retained to support the application and assessment process;
- To verify that adequate controls and procedures are in place to ensure that benefit assessments are correctly calculated prior to payment;

- To establish whether adequate procedures are in place to ensure that benefit claims, amendments and cancellations are processed promptly.

Key Findings: The audit established that sound procedures are in place to ensure that the administration of benefits is in line with statutory guidance and procedures. No recommendations for service of control improvements have been made in this report.

Level of Assurance Issued: High

Service: Finance
Audit Title: Income, Cash Collection and Banking
Report Issued: June 2013

Audit Objectives:

To establish and evaluate the adequacy of controls over the receipt and processing of income received directly by the Council to include cash, cheque, credit & debit card payments and internet payments.

- To establish and evaluate the arrangements in place for the collection and banking of income received by the Council.
- To review arrangements in place to ensure income is held securely and can be accounted for.

Key Findings: The audit findings confirmed that the procedures surrounding the receipt of income, cash collections and banking provide strong controls. No recommendations for service of control improvements have been made in this report.

Level of Assurance Issued: High

Service: Business Improvement
Audit Title: Project Management Framework
Report Issued: June 2013

Audit Objectives:

- To establish the scope and adequacy of the Council's corporate project management framework;
- To test compliance with, and effectiveness of, the framework through the review of a sample of corporate projects.

Key Findings:

Recommendations made in the report were designed to address inconsistent application of the project management framework, and to assist in the mitigation of potential risks:

- To agree a reporting process to better capture projects across the Council that are of a 'medium' level – and to consider the appropriateness of the current project 'type' classification parameters within the toolkit;
- To provide guidance to define the key responsibilities of project team roles assurance officers, and project structure;
- To progress and implement an agreed procedure for providing independent project / quality assurance;
- To review and refresh the project management toolkit – in particular to incorporate any changes arising from findings from the audit;
- To consider the findings resulting from an officer survey relating to project management training, skills and competencies.

Level of Assurance Issued: Substantial

Management Response Summary:

All recommendations have been accepted, and realistic targets set for the implementation of management actions.

Notable actions to be taken include a review and refresh of the Council's project management toolkit, and the allocation of work within Business Improvement to devise/implement a project quality assurance approach, and a lessons learned log/register.

Proposed Date for Follow-up: To be completed April 2014

Service: Environment and the Public Realm
Audit Title: Market
Report Issued: September 2013

Audit Objectives:

- To establish whether all income received is properly charged, collected, receipted, accounted for and banked.
- To identify and evaluate the controls over the main sources of expenditure, including value for money controls

- To review the registration process of market traders and consider whether adequate records are held on the traders' identity and their entitlement to trade.
- To establish the arrangements for customer and stallholder health and safety and security
- To consider Trading Standards compliance and customer complaints/satisfaction during the past year

Key Findings: Controls over income and expenditure are strong. Income is being correctly collected, receipted and reconciled for banking on a daily basis and there are no long standing debts awaiting collection. It was noted that current budget indications show that 2013/14 income would have a shortfall which will need to be addressed. All expenditure is approved by an authorised officer and is within budget.

The registration and documentation of market traders is good and records management procedures are secure. The day to day operation of the market runs smoothly in line with Trading Standards requirements and Health and Safety legislation.

Level of Assurance Issued: Substantial

Management Response Summary: Both recommendations were accepted. It is proposed to reduce the market income budget for 2014/15 subject to cabinet and council approval. The improved administration recommendation is in place.

Proposed Date for Follow-up: To be completed March 2014

Service: Parking Services
Audit Title: Car Park Income & Season Tickets (Maidstone & Swale)
Report Issued: September 2013

Audit Objectives:

- To establish and evaluate the financial controls over the secure collection and reconciliation of car parking pay and display income;
- To determine the adequacy of controls over the administration and payments for season tickets;
- To establish and evaluate the arrangements in place to monitor and report the performance of car parking operations, including income;

Key Findings: The physical controls over cash and banking arrangements are satisfactory. Car park revenue is appropriately secured and banked in a timely manner at both Maidstone & Swale. Procedures exist over the reconciliation of income but are not consistently applied. There is a need to

implement standardised financial reconciliation procedures across the partnership, and to ensure that income is appropriately allocated and reported.

Additional findings in the audit relate to contract monitoring, maintenance and inspections (of pay and display machines), and the administration of parking permits (Officers and Members).

Level of Assurance Issued: Substantial

Management Response Summary: All of the audit recommendations have been accepted, and management actions outlined for implementation. Realistic targets have been set, with all recommendations to be fully addressed by March 2014.

Key actions include the implementation of partnership reconciliation procedures for parking income, standardisation of contract monitoring controls across the partnership, and review/update of Officer and Member permit procedures.

Proposed Date for Follow-up: To be completed January 2014

Service: Community Services

Audit Title: CCTV

Report Issued: August 2013

Audit Objectives:

- To consider the adequacy of the contract monitoring arrangements over the CCTV contract and whether the service is being delivered in line with the contract terms
- To assess whether the CCTV service is operating in compliance with the CCTV Code of Practice guidelines and statutory requirements
- To consider how mobile CCTV cameras are managed and operated and whether this complies with the CCTV Code of Practice
- To review the adequacy of controls over income and expenditure

Key Findings: The location of cameras within the Borough had not been reviewed to ensure that coverage is appropriate and there is a supporting rationale for the positioning of the cameras in line with the CCTV Code of Practice. Privacy impact assessments had not been undertaken by Medway for the Maidstone Borough. In addition, not all CCTV signage was up to date, and not all monitored areas were adequately signed.

The Council receives income from 3 third parties for the provision of a CCTV service, however this service has not been reviewed and there was no SLA in place with the parties concerned.

The Council had not undertaken a formal risk assessment of the risks arising from the provision of its CCTV service by Medway. In addition, although provisions are in place to provide CCTV services from the Town Hall in the event of an emergency, there is no Business Continuity Plan in place.

Level of Assurance Issued: Substantial

Management Response Summary: The location of CCTV cameras will be reviewed by Medway in consultation with the Council and with other stakeholders, in particular Kent Police. This will include consideration as to whether any privacy impact assessments are needed.

New signs have been purchased and a review of existing signs in the Borough will be undertaken over the next 6 months to identify areas for new signage and areas where signs need to be taken down or replaced.

Existing arrangements with third parties will be reviewed and this will include establishing if the cameras are in the best locations.

The risk register and business continuity arrangements will be reviewed over the next 3 months to ensure that they are adequately documented.

Proposed Date for Follow-up: To be completed April 2014

Service: Museum
Audit Title: Museum Collections
Report Issued: September 2013

Audit Objectives:

- To assess how the museums' store and catalogue the collections, and confirm current progress against plans to account for and catalogue existing collections
- To consider the adequacy of arrangements to protect and secure the collections
- To consider the adequacy of the Museum Acquisitions & Disposals Policy
- To establish how additions or disposals are agreed and managed, and review the appropriateness of any additions or disposals made in the past year, and consider the arrangements for any future disposals.
- To establish the appropriateness of the controls for loaning out and borrowing collections or items and any associated income/charges.

Key Findings:

The key recommendations identified during the audit were that:

- A more detailed programme for undertaking cataloguing should be defined and followed.

- The Council should give consideration to the provision of additional resources to facilitate the completion of the cataloguing programme to help to achieve the objectives of the museum.
- The treatment of VAT on the proceeds from the disposal of items should be reviewed to ensure that VAT is being treated correctly.
- Processes should be put in place to ensure that documented procedures are followed for items loaned out by the museum and the use of the loan out agreements should be reviewed and consistently applied.
- The database used to record artefacts loaned out or disposed of needs to be kept up to date and controls put in place to ensure exit forms are only used as appropriate.
- Records of the work done prior to disposing of an item need to be maintained to demonstrate compliance with the museums policies and the Museum Associations guidelines, and to ensure that this supports the treatment of VAT.
- The Council should give consideration to funding a valuation of, as a minimum, key artefacts or collections. This should include those which are most valuable materially and those which are integral to the collections.

Level of Assurance Issued: Limited

Management Response Summary: Management response due in November 2013

Proposed Date for Follow-up: To be completed in 2014

Additional projects:

Benefit Fraud Complaint: Internal Audit was asked to conduct an independent investigation into an allegation of misconduct received against a Benefit Fraud Officer from a Benefit Claimant being investigated for fraud.

The work involved the assessment of the case file, and interviews with the Officer and Manager.

The complaint was concluded to be unsubstantiated, and the work conducted by the Officer was confirmed as being in line with the agreed procedures of the Council. Therefore, no further action was necessary.

Teammate Hosting: Teammate is the audit management system utilised across the partnership. It enables auditors to work across all sites and share work programmes, etc. Internal Audit has invested in moving to an externally hosted Teammate service. The move to a hosted web environment

has increased flexibility to create more efficient and consistent ways of working across each of the 4 partnership sites.

The implementation was project managed internally by one of the Auditors, and is an example of how the Internal Audit service continues to challenge and innovate its ways of working, in order to provide robust and effective internal audit services.

NFI 2012-13 Progress Report: Internal Audit continues to facilitate the Council's support of the National Fraud Initiative.

It was established that the investigations into data matches for Payroll and Creditors are complete and there have been no issues arising.

Housing Benefits investigations are on-going but the majority have been investigated and closed:

Date Type	Number of matches checked	Closed matches	Matches outstanding	Matches subject to fraud investigation
Housing Benefit claimants	1469	1441	29	13

Overpayments and weekly incorrect benefits identified:

Housing benefits & Council Tax Benefit recorded to date	£51,068
Income Support & Job Seekers Allowance recorded to date	£11,960
Weekly reduction in Housing Benefit and Council Tax Benefit	£1,051

Internal Audit will facilitate the 2013-14 Single Person Discount (SPD) matches which are due to be published in February 2014.

APPENDIX C

Definitions of Assurance Levels

Our opinion on the adequacy and effectiveness of controls for an audited activity is shown as an **assurance level** within four categories. The use of an **assurance level** is more consistent with the requirement for managers (and Members) to consider the degree to which controls and processes can be relied upon to achieve the objectives of the reviewed activity. The assessment is largely based on the adequacy of the controls over risks but also includes consideration of the adequacy of controls that promote efficiency and value for money. The definitions of assurance levels are provided below:

Controls Assurance Level	Summary description	Detailed definition
Minimal	Urgent improvements in controls or in the application of controls are required	<p>The authority and/or service is exposed to a significant risk that could lead to failure to achieve key authority/service objectives, major loss/error, fraud/impropriety or damage to reputation. This is because key controls do not exist with the absence of at least one critical control or there is evidence that there is significant non-compliance with key controls.</p> <p>The control arrangements are of a poor standard.</p>
Limited	Improvements in controls or in the application of controls are required	<p>The area/system is exposed to risks that could lead to failure to achieve the objectives of the area/system under review. This is because, key controls exist but they are not applied, or there is significant evidence that they are not applied consistently and effectively.</p> <p>The control arrangements are below an acceptable standard.</p>
Substantial	Controls are in place but improvements would be beneficial	<p>There is some limited exposure to risk which can be mitigated by achievable measures. Key or compensating controls exist but there may be some inconsistency in application.</p> <p>The control arrangements are of an acceptable standard.</p>
High	Strong controls are in place and are complied with	<p>The systems/area under review is not exposed to foreseeable risk, as key controls exist and are applied consistently and effectively.</p> <p>The control arrangements are of a high standard.</p>

APPENDIX D

The table shows the remaining audit plan of 18 projects to be delivered 1st October 2013 – 31st March 2014.

	Title	Head of Service	Progress
1	Food Safety (Commercial)	Head of Housing & Community Services	Report due to be Issued
2	Freedom of Information	Head of Policy & Communication	Fieldwork completed
3	Accounts Receivable (Debtors)	Head of Finance & Resources	Fieldwork completed
4	Community Safety Grants	Head of Housing & Community Services	Report due to be Issued
5	Public Sector Equalities Duty	Head of Policy & Communication	Report due to be Issued
6	General Ledger: Feeder Systems	Head of Finance & Resources	Brief Issued - November Audit
7	Housing Grants	Head of Housing & Community Services	Brief Issued - November Audit
8	Property Income	Head of Finance & Resources	Brief Issued - November Audit
9	Revs & Bens Shared Service: NNDR: Valuation, Liability & Billing	Head of Revenues & Benefits Shared Service	Scheduled for December 2013
10	HR Shared Service: Recruitment	Head of HR Shared Service	Scheduled for December 2013
11	Commercial Waste Service	Head of Environment & Public Realm	Scheduled for December 2013
12	Homelessness	Head of Housing & Community Services	Provisionally Scheduled for January 2014
13	Treasury Management	Head of Finance & Resources	Provisionally Scheduled for January 2014
14	Procurement	Head of Finance & Resources	Provisionally Scheduled for February 2014
15	Accounts Payable (Creditors)	Head of Finance & Resources	Provisionally Scheduled for February 2014
16	Council Health & Safety	Head of HR Shared Service	Provisionally Scheduled for February 2014
17	Waste Collection: Contract Payments	Head of Environment & Public Realm	Provisionally Scheduled for March 2014

18	Revs & Bens Shared Service: Council Tax: Recovery & Enforcement	Head of Revenues & Benefits Shared Service	Provisionally Scheduled for March 2014
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APPENDIX E

The table highlights shared service assurance. These are projects where a single internal audit is conducted on a partnership or shared service and therefore provides assurance across more than one site.

These projects represent the most effective use of internal audit resources, as each project is delivered within a shorter time budget (due to efficiencies within planning, testing and reporting) and provides assurance to each Authority:

No.	Audit Plan	Audit Title	Head of Service	Status	Assurance
1	Maidstone	Parking Services Partnership: Car Park Income	Head of Environment & Public Realm	ISSUED	Maidstone & Swale
2	Maidstone	Revs & Bens Shared Service: Benefit Application & Assessment (2012-13 testing)	Head of Revenues & Benefits Shared Service	ISSUED	Maidstone & Tunbridge Wells
3	Swale	HR Shared Service: Payroll	Head of HR Shared Services	ISSUED	Maidstone & Swale
4	Tunbridge Wells	Joint Licensing Service (Sevenoaks)	Head of Housing & Community Services	Scheduled for December 2013	Maidstone & Tunbridge Wells
5	Maidstone	Revs & Bens Shared Service: NNDR: Valuation, Liability & Billing	Head of Revenues & Benefits Shared Service	Scheduled for December 2013	Maidstone & Tunbridge Wells
6	Maidstone	HR Shared Service: Recruitment	Head of HR Shared Service	Scheduled for December 2013	Maidstone & Swale
7	Swale	Mid Kent Legal Services:	Head of Legal Partnership	Provisionally scheduled for January	Maidstone, Swale & Tunbridge

		Practice Review		2014	Wells
8	Tunbridge Wells	Revs & Bens Shared Service: Benefit Payments (2013-14 testing)	Head of Revenues & Benefits Shared Service	Provisionally scheduled for January 2014	Maidstone & Tunbridge Wells
9	Maidstone	Revs & Bens Shared Service: Council Tax: Recovery & Enforcement	Head of Revenues & Benefits Shared Service	Provisionally Scheduled for March 2014	Maidstone & Tunbridge Wells