

Appendix 1: Internal Audit Plan 2017/18

Dept	Council activity and focus of audit work	Fraud risk	Status as at 13th April 2018 (changes in bold)
Managing the Business			
Aim: Excellent			
All	Corporate Complaints Stage 1 and 2 To assess whether Stage 1 and 2 complaints are effectively managed in line with a clear policy framework.	No	Draft report being produced.
PL / PE	Departmental Project Governance Arrangements To assess how robust the Department of Place internal management assurance arrangements are for effectively monitoring the progress and successful delivery of its projects.	No	Report issued April 2018.
CE	Emergency Planning To assess whether Southend-on-Sea Borough Council has robust arrangements in place for responding to a civil emergency, in line the requirements of the Civil Contingencies Act 2004 and other relevant good practice / updates.	No	Report being finalised with client.
CE	Information Governance, General Data Protection Regulation To assess how well the Council is progressing with its preparations for implementing the new requirements of the General Data Protection Regulations, which come into force in May 2018.	No	Interim management report provided to officers for information.
PL	IT Risk Assessment To undertake a baseline assessment of IT risks against a standard good practice framework and use this to develop the IT element of the Audit Plan going forward.	No	Report issued February 2018.
Implementing Action Plans			
CE	<ul style="list-style-type: none"> Business Continuity 	No	Report issued March 2018.

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Managing Service Delivery Risks			
Aim: Safe			
PE	Management Response to Quality Assurance Audits To assess whether senior management's revised arrangements for ensuring prompt action is taken to address the improvements required where a children's social care file is assessed as 'inadequate' or 'inadequate critical', are operating effectively to minimise the risk to Children.	No	Work in progress. Completing this work has been delayed because of the recent Ofsted inspection.
PE	Child Residential Placements To assess whether the panels established to oversee and challenge proposed child residential care placements, are operating effectively and making appropriate placement decisions.	Yes	Report issued April 2018.
PE	Learning Services, Education Related Performance Indicators To assess whether performance indicators (PIs), for a sample of education-related activities, are: <ul style="list-style-type: none"> designed to provide appropriate evidence that service objectives are being delivered properly produced and used effectively. 	Yes	Report issued January 2018.
PE	Ofsted Improvement Plan To assess whether the Council has established appropriate arrangements to address a selection of the recommendations raised in the July 2016 Ofsted report and confirm these are now embedded into the day to day working practices.	No	Draft report with Audit Manager for review.

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PE / PL	Social Care IT Case Management System, Project Implementation (Liquid Logic) To provide a framework to enable an assessment to be made of the readiness of the new Social Care IT Case Management System for Children's and Adults services to 'Go Live'. To independently challenge and report on the Project Team's assessment against the success criteria within the framework, prior to any decision being made by the Project Board to 'Go Live'.	No	Children's Services 'Go Live' Lessons Learned Report issued March 2018. Action plan implementation position statement. Briefing memo issued April 2018. Adults Services 'Go Live' approach being set up to start in April 2018 as part of the 2018/19 Audit Plan.
PE	Social Care Payments to Individuals and Providers To assess whether the control framework being designed into the new Liquidlogic case management system and the ContrOCC finance module, is robust enough to ensure that accurate and timely social care payments are made to individuals and providers.	Yes	Draft report with Audit Manager for review.
Implementing Action Plans			
PE	<ul style="list-style-type: none"> Financial Monitoring of Direct Payments 	Yes	Report issued January 2018.
PE	<ul style="list-style-type: none"> Mental Health Direct Payments 	Yes	Report issued October 2017.
PL	<ul style="list-style-type: none"> Licensing 	Yes	Report issued January 2018.
PE	<ul style="list-style-type: none"> Social Care IT Case Management System Contract Procurement 	Yes	Report issued January 2018.

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Aim: Clean			
PL	Recycling, Waste and Street Cleansing Services Contract Management To assess whether the Recycling, Waste and Street Cleansing Services contract is being effectively managed.	Yes	Terms of reference being agreed. Work to be completed Q3 2018/19 to allow the recently agreed variation to the contract to be embedded into day to day operational practices.
PL	Southend Energy Partnership (Ovo) To assess the adequacy of the arrangements for monitoring delivery of the expected benefits for both the Council and local residents from the partnership arrangements entered into with Ovo Energy Limited to create the Southend Energy brand.	Yes	Report issued January 2018.
Aim: Healthy			
PE	Adult Care Transformation Project Risk Assessment To map and assess the risks relating to and assurances in place to ensure the changes being made to service delivery arrangements are effectively implemented.	No	Initial risk assessment produced and has been used to inform the 2018/19 planning process.
PE	Integrated Commissioning Risk Assessment To map and assess the risks relating to and assurances in place to ensure the manner in which this operates effectively and tangibly contributes to the delivery of corporate objectives.	No	Initial risk assessment produced and has been used to inform the 2018/19 planning process.
Aim: Prosperous			
PL	Airport Business Park Project Assurance To provide support and independent challenge to management in the development of benefits management controls, designed to help ensure the project can demonstrate achievement of its expected benefits,	Yes	Work in progress.

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PE	Better Queensway To assess whether effective project processes have been established for delivering the Better Queensway Project within the intended timeframes, so it achieves the expected benefits.	Yes	Report issued January 2018.
PL	Car Park Management Contract (Lot 1) Contract Management To assess whether there are robust arrangements in place to ensure that the car park compliance (Lot 1) contract is delivering the planned outcomes and / or benefits in compliance with the specified performance and quality standards, at the correct cost / price.	Yes	Work in progress.
PL	Car Park Management Contract (Lot 2) Contract Management To assess whether the Car Park Management arrangements (cash collection) as part of the Parking Management contract are being effectively managed.	Yes	Work in progress.
PE	Corporate Procurement Team, Procure to Pay (P2P) To assess the effectiveness of the arrangements for monitoring non- contract Procure to Pay (P2P) spend, focusing particularly on those areas that do not comply with the order, goods receipt and invoice process.	No	Current status report issued to management August 2017.
PL	Highways Contract Management To assess whether the highways block of contracts are being effectively managed.	Yes	Work in progress.
CE	Leases and Licences To assess whether the Council effectively manages its leases and licences as well as receiving all income due from them.	Yes	Report issued April 2018.
Implementing Action Plans			
PL	<ul style="list-style-type: none"> Airport Business Park Project Assurance 	Yes	Report issued January 2018.
PE	<ul style="list-style-type: none"> Corporate Procurement Team, Procure to Pay (P2P) 	Yes	Report issued April 2018.
PE	<ul style="list-style-type: none"> Housing Allocations 	Yes	Report issued January 2018.
PE	<ul style="list-style-type: none"> “P” Cards 	Yes	To be carried forward to 2018/19 Audit Plan.

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CE	<ul style="list-style-type: none"> Right to Buy 	Yes	Report issued December 2017
Aim: Excellent			
CE	Housing Benefit: Risk Assessment of New Claims To work proactively with officers to provide assurance that the proposed new automated risk profiling arrangements to determine the level of verification checks required to confirm entitlement, will be fit for purpose.	Yes	With the role out of Universal Credit for all new claims, this will just be incorporated in housing benefits systems work when looking at the assessment process.
Implementing Action Plans			
PE	<ul style="list-style-type: none"> Section 75 Partnership Agreement, Integrated Equipment Service 	Yes	Report Issued October 2017.
PL	<ul style="list-style-type: none"> Works Contract Letting, St Helen's Roman Catholic School 	Yes	Report issued January 2018.
Aim: All			
PL	IT Change Management To assess the adequacy and effectiveness of the Council's formal processes that ensure any changes to the IT environment (e.g. through applications or infrastructure) are introduced in a controlled and coordinated manner to minimise the risk of disruption to Council services.	No	The findings from this initial review are being followed up in April 2018.
PL	Agresso System Access Controls To assess whether there are adequate arrangements in place for ensuring that at any point in time, individual staff members' access to the functions within the Agresso system is in accordance with the needs of their job role.	Yes	Report issued April 2018.
CE	Payroll, Self-Serve Mode To assess whether the new arrangements for processing and approving expense, mileage and overtime allowance claims are working effectively.	Yes	Draft report with Audit Manager to review.

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PL	Smart City Project To: <ul style="list-style-type: none"> establish the remit and content of the SMART City Project determine Internal Audit's approach to providing appropriate assurance over the lifecycle of the project. 	Yes	Initial risk assessment produced and has been used to inform the 2018/19 planning process.
<i>Implementing Action Plans</i>			
PL	<ul style="list-style-type: none"> IT Infrastructure and Asset Management 	No	Draft report being produced.
CE	<ul style="list-style-type: none"> Welfare Reform 	No	Report issued December 2017.
Key Financial Systems			
Aim: All Aims			
CE	Financial systems work to support the production of the Council's Financial Statements To confirm that key controls in each of the key financial systems: <ul style="list-style-type: none"> are designed to prevent or detect material financial errors, and have been in place during 2017/18 and therefore, can be relied when producing the Council's Statement of Accounts. 	Yes	Report issued April 2018.
CE	Payroll Revisited To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.	Yes	Report issued November 2017.
CE	Other Key Financial Systems Approach to this work is still to be confirmed. To use computer-assisted audit techniques (CAATs) to automate audit testing and allow for a deeper analysis of large data sets.	Yes	Risk assessments produced and has been used to inform the 2018/19 planning process.

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Grant Claims			
	To certify, in all significant respects, that the conditions attached to the grant have been complied with.		
PE	<ul style="list-style-type: none"> Disabled Facilities Capital Grant Determination 	Yes	Completed.
PL	<ul style="list-style-type: none"> Highways Maintenance Challenge Fund 	Yes	Completed.
PL	<ul style="list-style-type: none"> Local Transport Capital Block Funding 	Yes	Completed.
PL	<ul style="list-style-type: none"> Local Growth Fund 	Yes	Completed.
PL	<ul style="list-style-type: none"> Pothole Action Fund 	Yes	Completed.
CE	<ul style="list-style-type: none"> Mentoring Fund 	No	Completed.
PE	Troubled Families Programme, Payments by Results Scheme Grant To challenge Troubled Families Payment By Result (PBR) Grant returns are in line with the Department for Communities and Local Government requirements.	Yes	Reported on May, July, Sept, Oct 2017 and March 2018 submissions.
Advice and Support			
To provide independent review, support and challenge to assist with the delivery of the groups' objectives and work programme.			
	Attendance at Groups To provide supportive, critical challenge as required		
	<ul style="list-style-type: none"> External Grant Funding Group 		Attend as required.
	<ul style="list-style-type: none"> Good Governance Group 		The Head of Internal Audit attends.
PE	Early Years Funding – Nursery Settings in Schools To assess the effectiveness of the arrangements currently in place and being developed within the funded childcare provision to ensure: <ul style="list-style-type: none"> the accuracy of the funding being approved by the Group Manager, Early Years providers are fulfilling their duties in line with the provider agreements. 	Yes	Completed. Support and challenge provided whilst validation systems being considered.

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PL	The Hive Business Incubation Centre To assess the robustness of arrangements for setting up and monitoring the delivery of the City Deal outputs detailed in the Service Level Agreement with the provider (Enterprise 4 Good) in relation to "The Hive" Business Incubation Centre.	Yes	Internal management report being finalised with client.
All	Potential Corporate Project Governance Approach To assess whether the Property, Regeneration and Strategic Projects team capital projects, project management approach (the PR&SPT's project management approach) could be effectively utilised as the corporate standard when managing a project.	No	Report issued February 2018.
CE	RIPA To work with the Counter Fraud & Investigation Directorate to provide the Director of Legal & Democratic Services with support to set up a process for auditing the use of social media sites and the internet for investigative or official business, across all departments, in line with the requirements of the Council's RIPA Policy.	No	Work completed and feedback provided to officers for consideration.
PL	Safety of Gas Boilers in the Council Estate To assess whether robust processes have and are being followed by Southend on Sea Borough Council (the Council) when examining issues raised by a complainant regarding potential non-compliance with Gas Safety (Installation and Use) Regulations.	Yes	Work completed and feedback provided.
PL	Safety of Gas Boilers in the Council Estate Action Planning To provide support and challenge to the department to ensure a robust action plan is developed to improve the process for managing the Councils gas contract.	Yes	Work completed. Support and challenge provided whilst action plan was being developed.
PE	Pre-payment Cards: Letting of Contract To assess whether effective arrangements are being developed to manage the issue of as well as approve and monitor expenditure on, pre-payment cards given to clients: <ul style="list-style-type: none"> • in receipt of direct payments • where the Council acts as the official receiver for Court Protection purposes. 	Yes	Completed. Support and challenge provided whilst policy for using prepayment cards drawn up.

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PL	Airport Business Park Procurement To provide ongoing support and challenge to the project to ensure procurement activity is compliant with the Councils Contract Procedure Rules and Public Procurement Regulations.	Yes	Work completed and feedback provided.
Schools Audit Programme			
Aim: Prosperous			
PE	Schools Audit Programme To assess whether individual schools have adequate and effective governance, information and asset management as well as financial management and reporting arrangements in place.		
	<ul style="list-style-type: none"> Earls Hall Primary School 	Yes	Report issued November 2017.
	<ul style="list-style-type: none"> Leigh North Street Primary School 	Yes	Report issued December 2017.
Managing Delivery of the Audit Plan			
	Audit Planning, Resourcing		
	Managing Contractor Work		
	Reporting to Management Team and Audit Committee		
	Preparing for statutory, independent external assessment against UK Public Sector Internal Audit Standards		

Implementing action plans.

The objective of this work is to check that actions agreed have been effectively implemented and are now embedded into the day-to-day operation of the service.