

Appendix 2a: Internal Audit Plan 2018/19

Dept & (Lead)	Service Activity	Fraud risk	Focus of the Audit
Managing the Business			
All Aims			
CE (JR)	Information Governance, General Data Protection Regulation	No	To assess the robustness of the Council's arrangements for complying with the new General Data Protection Regulations to ensure this has been done in line with recognised good practice guidance / statutory requirements. <i>Planned for Oct to Dec</i>
CE (JC)	Shareholder Board	No	To assess the robustness of the new governance arrangements established to oversee the financial and operational performance of the Council's wholly owned companies that are being used as an alternative method to deliver outcomes for residents. <i>Planned for Oct to Dec</i>
CE	Southend 2050	No	To assess the risks regarding the delivery of this and then agree the focus of any work with management.
Managing Service Delivery Risks			
Safe			
PE (JO'L)	Assessment and Intervention of Families <i>(Interim Management Review)</i>	No	To assess whether there are suitable processes in place to make sure families are assessed promptly and that appropriate action is taken to keep children safe, where necessary. <i>Planned for Jul to Sept</i>
PE (BM)	Children Centres Contract Management	No	To assess whether the contract is being effectively managed to ensure the planned outcomes for children and families are being delivered in compliance with the specified performance and/or quality standards, at the correct price. <i>Planned for Oct to Dec</i>
PL/PE	Safeguarding Arrangements – service to be determined	No	To assess whether appropriate arrangements are in place to identify and effectively manage safeguarding risks when delivering the service. <i>Planned for Oct to Dec</i>

Appendix 2a: Internal Audit Plan 2018/19

Dept & (Lead)	Service Activity	Fraud risk	Focus of the Audit
PE / PL (SH)	Social Care IT Case Management System, Project Implementation "Go Live" Readiness Assessment for Adults (Liquid Logic)	No	To independently challenge and report on the Project Team's assessment against the success criteria within the "Go Live" Readiness framework, prior to any decision being made by the Project Board to 'Go Live'. <i>Planned for Apr to Jun</i>
PE (SH)	Social Care, Hospital Discharge Process	No	To assess whether there is a robust process in place to ensure people are discharged from hospital into social care when they are ready, reducing the risk of re-admission. <i>Planned for Jul to Sept</i>
PE (JO'L)	Social Care Payments to Individuals and Providers (Children's)	Yes	To assess whether the control framework in the new Liquidlogic case management system and the ContrOCC finance module are robust enough to ensure that accurate and timely social care payments are made. <i>Planned for Oct to Dec</i>
PE (SH)	Vibrance Contract Management	Yes	To assess whether the contract is being effectively managed to ensure the planned services to support people to manage their direct payments is delivered, other specified performance and / or quality standards are met and the correct fee is paid to the contractor. <i>Planned for Oct to Dec</i>
PE (BM)	Virtual School	No	To assess whether there are robust processes in place for the Virtual School to ensure that "Looked After Children" achieve the outcomes in their Personal Education Plans. <i>Planned for Jul to Sept</i>
Clean			
PL (CR)	Recycling, Waste and Street Cleansing Services Contract Management	Yes	To assess whether the contract is being effectively managed to ensure the planned outcomes and/or benefits for residents are delivered in compliance with the specified performance and quality standards, at the correct price. <i>Planned for Oct to Dec</i>

Appendix 2a: Internal Audit Plan 2018/19

Dept & (Lead)	Service Activity	Fraud risk	Focus of the Audit
Healthy			
PE (JL)	Commissioned Services Contract Letting	Yes	To assess whether the needs and outcomes required were properly assessed, appropriately translated into the contract and contract procedure rules were properly applied. Planned for Jul to Sept
PE (JL)	Commissioned Services Contract Management	Yes	To assess whether the contract is being effectively managed to ensure the planned outcomes and/or benefits for residents are delivered in compliance with the specified performance and quality standards, at the correct price. Planned for Oct to Dec
Prosperous			
PL (EC)	Better Queensway	Yes	To assess whether the needs and outcomes required are properly assessed, appropriately translated into the contract and Contract Procedure Rules are properly applied. Planned for Apr to Jun
PL (PG)	South Essex Active Travel Project	Yes	To assess whether there are robust accounting, monitoring and transparency arrangements in place to ensure the outcomes set out in the original bid for funding will be met. Planned for Apr to Jun
Implementing Action Plans			
PL (EC)	<ul style="list-style-type: none">Airport Business Park	Yes	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service. Planned for Apr to Jun
PL (EC)	<ul style="list-style-type: none">Better Queensway	Yes	
Excellent			
PL (CR)	Building Control	Yes	To assess whether there are suitable processes in place to ensure a consistent, effective and commercial building control service is delivered in accordance with statutory building regulations. Planned for Jul to Sept

Appendix 2a: Internal Audit Plan 2018/19

Dept & (Lead)	Service Activity	Fraud risk	Focus of the Audit
PL (NC)	Cyber Security	Yes	To assess whether the Council's cyber security framework is operating effectively to direct, monitor, evaluate and report on cyber security management within the business. <i>Planned for Oct to Dec</i>
PE (JO'L)	Data Quality of Children's Service's Key Performance Indicators	No	To assess whether there are adequate and effective arrangements in place to produce accurate, complete and timely performance indicators for senior management. <i>Planned for Jul to Sept</i>
PL (NC)	IT Change Management	No	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. <i>Planned for Apr to Jun</i>
Implementing Action Plans			
PL (NC)	<ul style="list-style-type: none">Agresso System Access Control <i>Planned for Oct to Dec</i>	Yes	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
PE / CE (JL / JC)	<ul style="list-style-type: none">Procurement Cards <i>Planned for Apr to Jun</i>	Yes	
Key Financial Systems			
All Aims			
CE (JC)	Financial systems work to support the production of the Council's Financial Statements	Yes	To confirm that selected key objectives and associated controls within financial systems: <ul style="list-style-type: none">are designed to prevent or detect material financial errorshave been in place during 2018/19 and therefore, can be relied when producing the Council's Statement of Accounts. <i>Planned for Oct to Dec</i>

Appendix 2a: Internal Audit Plan 2018/19

Dept & (Lead)	Service Activity	Fraud risk	Focus of the Audit
CE (JR)	Payroll	Yes	To assess the robustness of arrangements which ensure staff are paid the right amount at the right time in line with Council policies and legislative requirements. <i>Planned for Oct to Dec</i>
Grant Claims			
PE	Disabled Facilities Grant	Yes	To certify, in all significant respects, that the conditions attached to the grant have been complied with. <i>Planned for Jul to Sept</i>
PL	Highways Maintenance Challenge Fund	Yes	
PL	Local Transport Plan Block Funding	Yes	
PL	Pothole Action Fund	Yes	
PE	Troubled Families Intervention	Yes	To challenge Troubled Families Payment By Result (PBR) Grant returns to ensure they are in line with the Department for Communities and Local Government requirements. <i>Work will be undertaken throughout the year</i>
Advice and Support			
All Aims			
	Good Governance Group		To attend and provide independent support and challenge to the work of the Group.
JR/JC	Corporate Establishment	Yes	To provide support and challenge to the cross departmental working group established to identify how to create and maintain a complete and accurate personnel establishment list within Agresso. <i>Planned for Jul to Dec as required</i>

Appendix 2a: Internal Audit Plan 2018/19

Dept & (Lead)	Service Activity	Fraud risk	Focus of the Audit
Prosperous			
PL (EC)	Airport Business Park	Yes	<p>To provide, as required, on-going support and challenge to ensure the council's arrangements for use of the Local Growth Fund (LGF), can demonstrate compliance with grant conditions detailed in the Service Level Agreement (SLA) with Essex County Council¹. Grant conditions primarily focus on ensuring:</p> <ul style="list-style-type: none"> • expenditure is spent in accordance with all legal requirements • compliance with government reporting requirements <p><i>Work will be undertaken throughout the year as required</i></p>
Excellent			
PE (BM)	Early Years Funding – Nursery School Settings	Yes	<p>To provide ongoing support and challenge of the arrangements currently in place and being developed within the funded childcare provision to ensure:</p> <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 agreements. <p><i>Planned for Apr to Jun</i></p>
PE (SH)	Adults Pre - payment cards	Yes	<p>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:</p> <ul style="list-style-type: none"> • in receipt of direct payments • where the Council acts as the official receiver for Court Protection purposes. <p><i>Planned for Apr to Jun</i></p>
PL (SD)	Safety Of Gas Boilers	Yes	<p>To assess whether robust processes have and are being followed by the Council when examining issues raised by a complainant regarding potential non-compliance with Gas Safety (Installation and Use) Regulations.</p> <p><i>Planned for Apr to Jun</i></p>

¹ The LGF is awarded by the South East Local Enterprise Partnership (SE LEP). Essex County Council is the Accountable Body to government for the SELEP's Growth Deal with government.

Appendix 2a: Internal Audit Plan 2018/19

Dept & (Lead)	Service Activity	Fraud risk	Focus of the Audit
Safe			
PE (JO'L)	Early Help Maturity Model	No	To support the Council in bringing partner organisations together to work collaboratively in achieving the agreed outcomes for families and young people. <i>Work will be undertaken throughout the year as required</i>
PE (SH)	Social Care Payments to Individuals and Providers (Adult's)	Yes	To provide support and challenge whilst the control framework is being designed into the new Liquidlogic case management system and the ContrOCC finance module, to help ensure accurate and timely social care payments are made to individuals and providers. <i>Planned for Apr to Jun</i>
Managing Service Delivery			
<p>Delivering the internal audit service involves:</p> <ul style="list-style-type: none"> • audit planning and resourcing • managing Audit Plan delivery which includes overseeing contractor work • reporting to Corporate Management Team and Audit Committee. 			
<p>Implementing the outstanding actions arising from the Head of Internal Audit's Annual Report of June 2017 and the External Quality Assessment undertaken by the Institute of Internal Auditors issued October 2017.</p>			

Appendix 2a: Internal Audit Plan 2018/19

Risk Watch List	
All	Ethical Governance
CE	Business Continuity Revisited
CE	Debt Management
CE	Emergency Planning Revisited
CE	Rechargeable Works
PE	Empty Homes Fund
PE	Family Mosaic Contract Management
PE	Financial Monitoring of Direct Payments Revisited
PE	Housing Allocations Revisited
PE	Quality Assurance in Adult Services
PE	Quality Assurance in Early Help and Family Support
PE	Residential Care Placements
PE	S75 Equipment Services Revisited
PL	Better Queensway
PL	Community Safety Partnership Revisited
PL	Departmental Project Assurance Arrangements Revisited
PL	Development Control, Planning Application Consultation Process
PL	Environmental Health
PL	IT Disaster Recovery
PL	Licensing Revisited
PL	Parking Management
PL	Smart City Governance Arrangements
PL	The Forum Revisited
PL	The Hive Revisited

These are other potential audits that may be considered for inclusion in the Audit Plan during the year should resources permit.

Appendix 2a: Internal Audit Plan 2018/19

Audit Activities	Resource allocation
Managing the Business	7%
Managing Service Delivery Risks	57%
Key Financial Systems	5%
Grant Claims	6%
Advice and Support	8%
Contingency	5%
Managing Delivery of the Audit Plan	12%
Total	100%
Total Council Audit Plan Days	607

The days required to revisit and retest action plans from previous reports are included under each heading.

The Total Council Audit Plan Days reflects the higher cost of buying in external contractors to cover internal vacancies.

Analysis Over Departments		
All	Cross Cutting	4%
CE	Chief Executive	13%
PE	People	39%
PL	Place	27%
All	Contingency	5%
All	Managing Delivery of the Audit Plan	12%
	Total	100%