

Appendix 1: Internal Audit Plan 2024/25

ED	Service Activity	Fraud risk	Status as at 2 October 2024
Managing the Business			
All Objectives			
F&R (PB)	<p>Financial sustainability (2023/24)</p> <p>To assess the robustness and effectiveness of the arrangements to manage the financial implications of the transformation programme and prepare a balanced budget for 2024/25 and future periods.</p>	Yes	Draft report being reviewed by HOIA
S&C (CT)	<p>Cyber Security – awareness and training (2023/24)</p> <p>To assess the robustness and effectiveness of the arrangements to ensure all officers and Members have the necessary awareness to spot and avoid potential cyber security risks.</p>	Yes	Completed September 2024
S&C (CT)	<p>IT Asset Management (2023/24)</p> <p>To assess the adequacy of arrangements to manage both the software and hardware assets within the IT estate, including the extent of Shadow IT.</p>	Yes	Draft report being produced
S&C	<p>Freedom of Information Requests</p> <p>To assess the adequacy of the processes in place to ensure responses to FOI's are robust, appropriate and timely, while ensuring sensitive / personal data remains secure.</p>	No	Work in Progress
S&C	<p>Complaints</p> <p>To assess the robustness of arrangements to ensure complaints are dealt with effectively, within relevant timeframes and in line with the required policies, procedures and / or codes.</p>	No	Planned for Q2

Appendix 1: Internal Audit Plan 2024/25

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S&C	<p>LGA Peer Review</p> <p>To assess the robustness of the arrangements to deliver the programme of work required to address the issues arising from the LGA Peer Review.</p>	No	<p>Removed from plan</p> <p>Actions from the LGA peer review are now considered to be implemented and embedded in business as usual and are no longer being managed as a defined programme of work.</p>
All	<p>Performance Management</p> <p>To assess the adequacy of arrangements in place to monitor and manage the effective delivery of services, objectives, targets and outcomes at service level through to corporate priorities.</p>	Yes	Planned for Q4
S&C	<p>Health and Safety</p> <p>To assess the suitability of arrangements in place to manage H&S risks within the organisation and related to service delivery, to an acceptable level.</p>	No	Planned for Q4
S&C	<p>Governance Arrangements for Council Companies</p> <p>To assess the robustness of the governance arrangements in place to gain assurance over performance and delivery of the Council's companies and joint ventures.</p>	Yes	Planned for Q4
Implementing Action Plans			
S&C	<p>IT Strategy</p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>	No	Draft report with the business
S&C	<p>IT Disaster Recovery</p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>	No	Draft report with the business

Appendix 1: Internal Audit Plan 2024/25

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Managing Service Delivery Risks			
A Growing City with a Strong and Prosperous Community			
E&P	<p>The Local Plan</p> <p>To assess the adequacy of arrangements in place to ensure the successful delivery of the Local Plan in accordance with the anticipated timetable.</p>	No	Planned for Q4
A&C	<p>Pier and Foreshore</p> <p>To assess the suitability of arrangements to deliver effective management of the Pier and foreshore.</p>	Yes	Planned for Q4
E&P	<p>Private Sector Housing, Selective Licensing</p> <p>To assess the adequacy of arrangements to ensure Selective Licensing is suitably and consistently applied and income received, while achieving its objectives of reducing ASB, crime and deprivation while improving property conditions of rented accommodation.</p>	Yes	Planned for Q4
Implementing Action Plans			
E&P (NH)	<p>Highways Capitalised Maintenance Programme (2023/24)</p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>	Yes	Completed July 2024
F&R	<p>Corporate Asset Management</p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>	Yes	Planned for Q4

Appendix 1: Internal Audit Plan 2024/25

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A Safe City with a Good Quality of Life			
A&C (TH)	<p>Tackling Poverty Strategy (2023/24)</p> <p>To assess the robustness of arrangements to ensure delivery of the strategy and the progress of that delivery.</p>	No	Draft report being produced
A&C (TS)	<p>Adult Social Care Living Well Strategy Action Plan (2023/24)</p> <p>To assess the robustness of arrangements to ensure delivery of the action plan and the progress of that delivery.</p>	No	Draft report with the business
C&PH	<p>Children's Quality Assurance Framework (2023/24)</p> <p>To assess the effectiveness of the arrangements to embed into business as usual the tool used to assess the quality of social work practice, which is key to ensuring the council delivers better outcomes to young people and families.</p>	Yes	Work in progress
E&P (GH)	<p>Empty Homes Strategy (2023/24)</p> <p>To assess the robustness of arrangements to ensure delivery of the strategy and the progress of that delivery.</p>	No	Completed July 2024
A&C	<p>Community Investment Grant (2022/23)</p> <p>To assess the robustness of arrangements that ensure grant monies passed to the community are being properly accounted for and delivering outcomes for the citizens of Southend.</p>	Yes	Completed July 2024

Appendix 1: Internal Audit Plan 2024/25

ED	Service Activity	Fraud risk	Status as at 2 October 2024
C&PH (LMM)	<p>Foster Carers (2023/24)</p> <p>To assess the robustness of arrangements to attract, retain and manage foster carers to ensure these are delivering the required outcomes for vulnerable citizens.</p>	Yes	Draft report with the Head of Internal Audit
A&C	<p>Disabled Facilities Grant (No. 31/5515)</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	Work in progress
C&PH	<p>Supporting Families Programme</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p> <p><i>Planned throughout the year to align with the Payment by Results claim windows as required by Department for Levelling Up, Housing & Communities.</i></p>	Yes	<p>April – June claims: work complete and submission made 26th June.</p> <p>No submissions in Q2 due to changing audit requirements. Further submissions will be made and audited in Q3.</p>
A&C	<p>Southend Treatment and Recovery Service, Contract Management</p> <p>To assess the robustness of arrangements in place to ensure that the contract is delivering the planned outcomes and benefits in compliance with the specified performance, quality standards and legislative requirements, at the correct cost.</p>	Yes	Planned for Q3
A&C	<p>Approved Mental Health Practitioner (AMHP) Service</p> <p>To assess the suitability of arrangements to provide an effective and efficient AMHP provision in line with the requirements outlined in the Mental Health Act 1993.</p>	No	Terms of reference with the service

Appendix 1: Internal Audit Plan 2024/25

ED	Service Activity	Fraud risk	Status as at 2 October 2024
A&C	<p>Commissioning Quality and Improvement Team</p> <p>To assess the adequacy of arrangements to monitor the quality of care provision delivered to service users and provide support and / or intervention as required.</p>	Yes	Terms of reference being produced
A&C	<p>Children's Residential Placements</p> <p>To assess the adequacy of arrangements in place to obtain value for money and quality of provision for residential care placements made with Children's providers.</p>	Yes	Draft report being produced
A&C	<p>Domestic Abuse</p> <p>To assess the suitability of arrangements to deliver the Southend Domestic Abuse Strategy 2023-26, including fulfilling the authority's statutory duties as per the Domestic Abuse Act 2021.</p>	No	Draft report being produced
C&PH	<p>SEND Quality Assurance</p> <p>To assess the effectiveness of the multi-agency quality assurance process in ensuring Education, Health and Care Plans are high quality and person centred, identifying the young persons full range of needs.</p>	No	Planned for Q3
C&PH	<p>Early Years Placement Provision</p> <p>To assess the adequacy of arrangements implemented to meet the expanded childcare requirements in April 2024, and how lessons learned from this are feeding into support readiness of the service for further expansion in September 2024.</p>	Yes	Work in progress

Appendix 1: Internal Audit Plan 2024/25

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C&PH	<p>Independent Reviewing Service</p> <p>To assess the effectiveness of Independent Reviewing Service in ensuring children’s needs are met and their outcomes improved through the support and services that they receive, enabling them to reach their full potential.</p>	No	Work in progress
A&C	<p>Unallocated Case Waiting List</p> <p>To assess the arrangements in place to ensure unallocated Adult Social Care cases have suitable oversight to ensure associated risks are understood and suitably managed, with cases being escalated for action appropriately.</p>	No	Terms of reference with the business
A&C	<p>Carers</p> <p>To assess the suitability of arrangements to ensure Carers legal rights to assessments and support in line with the Care Act are being met, with carers being given the same recognition, respect and parity as those they support.</p>	Yes	Draft report being produced
E&P	<p>Temporary Accommodation</p> <p>To assess the arrangements in place to ensure there is sufficient availability of Temporary Accommodation to meet local need, whilst achieving quality of service and value for money.</p>	Yes	Terms of reference with the business
<i>Implementing Action Plans</i>			
E&P	<p>Rough Sleepers</p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>	No	Planning underway

Appendix 1: Internal Audit Plan 2024/25

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E&P	<p>Housing Allocations</p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>	Yes	Planning underway
F&R	<p>NEW: Direct Payments</p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>	Yes	Planning underway
A Clean City with a Resilient Environment			
E&P	<p>Identification and Completion of Highways Works</p> <p>To assess the robustness of the end-to-end process for undertaking highways works, from identification and ordering, through to payment and the registration of works in the relevant IT systems</p>	Yes	Deferred to 2025/26 due to other audit work being undertaken in the service area
E&P	<p>Highways Contract Management</p> <p>To assess the robustness of arrangements in place to ensure that the contract is delivering the planned outcomes and benefits in compliance with the specified performance, quality standards and legislative requirements, at the correct cost.</p> <p>Where areas for improvement are found, seek assurance these are being considered in the letting of the new contract.</p>	Yes	Work in progress
E&P	<p>Fleet Management</p> <p>To assess the adequacy of arrangements to ensure the Council's vehicle fleet meets service need and is appropriately maintained, with robust policies and procedures in place to govern its access and use.</p>	Yes	Draft report with the business

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E&P	<p>Asset Inspection and Maintenance</p> <p>To assess the suitability of processes within the Infrastructure and Environment Directorate to identify, inspect and maintain assets within the public realm, ensuring the health and safety of residents and visitors.</p>	Yes	Planned for Q4
E&P	<p>Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance Blocks): No.31/6681</p> <p>To certify that, in all significant respects, the conditions attached to the grants have been complied with.</p>	Yes	Completed September 2024
E&P	<p>Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance Blocks) Specific Grant Determination (2023/24) Traffic Signal Obsolescence Grant (TSOG) and Green Light Fund (GLF): No.31/6681</p> <p>To certify that, in all significant respects, the conditions attached to the grants have been complied with.</p>	Yes	Completed September 2024
E&P	<p>Local Transport Capital Block Funding (Pothole Fund): No.31/6680</p> <p>To certify that, in all significant respects, the conditions attached to the grants have been complied with.</p>	Yes	Completed September 2024
E&P	<p>Safer Roads Fund: No.31/6572</p> <p>To certify that, in all significant respects, the conditions attached to the grants have been complied with.</p>	Yes	Planned for Q4

Implementing Action Plans

None planned

Appendix 1: Internal Audit Plan 2024/25

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A Transforming Council Delivering Efficient, Cost-Effective Services			
F&R (EB)	<p>My Southend (new platform) (2023/24)</p> <p>To assess the progress of delivery of the programme in accordance with the plan and the effectiveness of the project governance arrangements to deliver the benefits to citizens, businesses, tourists, councillors and the Council, required from the new platform.</p>	Yes	Completed September 2024
S&C (SP)	<p>Staff Pay</p> <p>To assess the robustness of processes for ensuring accurate and valid payments are made to staff when these are outside of standard salary payments.</p>	Yes	Draft report issued to the service
F&R	<p>Adult Social Care Financial Assessments & Charging</p> <p>To assess the robustness of the financial assessment process to ensure it is timely, being applied consistently and administered in line with the necessary legislation and policies.</p>	Yes	Planned for Q3
S&C	<p>IT Cloud Governance</p> <p>To assess the adequacy of IT cloud governance arrangements to ensure the security of data, integration of systems and alignment with organisational objectives.</p>	Yes	Terms of reference with the business
S&C	<p>IT Project Management and Change Control</p> <p>To assess the effectiveness of arrangements to ensure IT projects are appropriately identified, developed, progressed and managed through to delivery.</p>	Yes	Terms of reference with the business

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S&C	<p>Front Door Redesign Project Management</p> <p>To assess the effectiveness of arrangements to ensure the front door redesign project is delivered on time and within budget, while achieving the identified benefits.</p>	Yes	Work in progress
Implementing Action Plans			
S&C	<p>Staff Pay</p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>	Yes	Pushed back to 2025/26 due to original report still being finalised
Key Financial Systems			
All Objectives			
F&R (PR)	<p>National Non-Domestic Rates (2023/24)</p> <p>To assess the robustness of arrangements and processes for ensuring accurate billing and collection of National Non-Domestic Rates.</p>	Yes	Completed September 2024
F&R	<p>Treasury Management</p> <p>To assess the robustness of arrangements and processes for ensuring secure and effective treasury management of the Council's financial resources.</p>	Yes	Planned for Q4
S&C	<p>Payroll</p> <p>To assess the robustness of arrangements which ensure staff are paid the correct amount at the right time in line with Council policies and legislative requirements.</p>	Yes	Planned for Q3

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Implementing Action Plans			
S&C	<p>Business World Enterprise Resource Planning Programme of Work (2023/24)</p> <p>To assess whether the actions agreed in the original audit report issued in July 2022 and revisited in April 2023, have been implemented and are now effectively embedded into the day-to-day management of the project.</p>	Yes	Completed July 2024
<i>None planned.</i>			
Advice and Support			
A Growing City with a Strong and Prosperous Community			
F&R	<p>Financial Sustainability (including Getting to Know your Business Initiatives)</p> <p>Provide ongoing support and challenge of the arrangements in place to deliver the council's Budget Transformation Programme 2022/23 to 2025/26 which aims to ensure the council remains financially stable and resilient for the future.</p>	Yes	Draft report being discussed with the service
E&P	<p>Letting of the Leisure Services Contract</p> <p>To provide timely, independent assurance that the re-procurement of the Leisure Contract is being effectively managed to ensure the procurement process complies with, where relevant, regulations, policies and procedures and is administered fairly, in order to identify the most economically advantageous and effective solution.</p>	Yes	Work in progress

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E&P	<p>Fossetts Farm</p> <p>To provide advice, support and independent challenge and oversight of the project, and the arrangements around it, as it develops, to help ensure best value is secured for the Council.</p>	Yes	Work in progress
S&C	<p>Utilisation of Business World</p> <p>To provide advice, support and challenge to the project to help ensure the Council maximises the in-built functionality and associated benefits of the Business World ERP system.</p>	Yes	<p>Work in progress.</p> <p>The focus of this audit has changed slightly due to the ongoing project to develop and improve the Business World system.</p>
S&C	<p>Transformation Programme</p> <p>To provide advice, support and challenge over programme processes and key documents as they are established to ensure that the Transformation Programme delivers the defined benefits within the desired timeframes.</p>	No	<p>Terms of reference with the business</p> <p>The approach of this audit has changed to advice and support as the transformation arrangements within the Council continue to develop.</p>
A Clean City with a Resilient Environment			
E&P	<p>Letting of the Parking Contract</p> <p>To provide timely, independent assurance that the re-procurement of the Parking contract is being effectively managed to ensure the procurement process complies with, where relevant, regulations, policies and procedures and is administered fairly, in order to identify the most economically advantageous and effective solution.</p>	Yes	Work in progress
A Transforming Council Delivering Efficient, Cost-Effective Services			
S&C	<p>Data Strategy (2023/24)</p> <p>To provide support and challenge to the development and implementation of a refreshed Data Strategy for the Council.</p>	Yes	Draft report being prepared

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S&C	<p>HR Policy & Process Reviews</p> <p>To provide advice, support and challenge to the HR and Transformation teams as key staff policies are reviewed, updated and implemented.</p>	Yes	<p>Review undertaken and feedback provided on the following policies:</p> <ul style="list-style-type: none"> • Safer recruitment and selection • Allowances • Employing reservists • Expenses <p>Further work to be undertaken in due course</p>
F&R	<p>NEW: Preparedness for the Procurement Act 2023</p> <p>To provide advice, support and challenge over the Councils arrangements and readiness to implement the requirements of the Procurement Act 2023.</p>	Yes	<p>Resource being identified</p>
F&R	<p>NEW: Zero Based Budgeting</p> <p>To provide advice, support and challenge over project processes and key documents as they are established to ensure that the Council's Zero Based Budgeting efforts deliver defined benefits within the desired timeframes.</p>	Yes	<p>Terms of reference being developed</p>

Appendix 1: Internal Audit Plan 2024/25

Managing Delivery of the Internal Audit Service

Delivering the internal audit service involves:

- audit planning and resourcing
- managing Audit Plan delivery, which includes overseeing contractor work
- keeping up to date with the council's changing risk profile to ensure the Audit Plan remains relevant
- reporting to senior management and the Audit Committee.

Audit Activities	Resource allocation
Managing the Business	21%
Managing Service Delivery Risks	47%
Key Financial Systems	5%
Grant Claims	5%
Advice and Support	7%
Follow Ups	8%
Managing Delivery of the Audit Plan	7%
Total	100%
Total Council Audit Plan Days	817

Analysis Over Executive Director Responsibilities

E&P	Environment and Place	32%
S&C	Strategy and Change	32%
F&R	Finance and Resources	7%
C&PH	Children and Public Health	9%
A&C	Adults and Communities	21%
	Total	100%

Appendix 1: Internal Audit Plan 2024/25

Analysis over the 4 Southend Corporate Plan objectives		
1.	A growing city with a strong and prosperous community	13%
2.	A safe city with a good quality of life	36%
3.	A clean city with a resilient environment	16%
4.	A transforming Council delivering efficient, cost-effective services	34%
	Total	100%

Appendix 2a: Internal Audit Plan 2024/25

Risk Watch List	
A&C	Sexual Health Service
F&R	Critical Contracts Exit strategies
F&R	School Audits – assess assurance available from council teams that the role of the schools Finance team to determine the assurance their function may give overall
All	Environmental, Social & Governance (ESG)
All	South Essex Councils (previously ASELA)
All	Social Media
A&C	Integrated Care System
A&C	Southend Care Ltd Partnership Agreement 2022-2031
F&R	Social Value - Implementation of Strategy / Policy
F&R	Corporate Procurement Strategy 2022- 2027
E&P	New Highway Enforcement Policies
G&H	Building Safety Bill
F&R	Financial Sustainability
E&P	Better Queensway
A&C	Children to Adults Transition of Services
A&C	Safeguarding Adults Board
E&P	Economic Delivery Strategy
All	Service Delivery Cost Recovery
All	Sickness Absence Management
F&R	Business World, Project Benefit Realisation
A&C	South East Essex Alliance
A&C	Libraries
E&P	Housing Development
E&P	Climate Change
E&P	Parks Service Delivery
E&P	Private Sector Housing: Damp, Mould and Condensation

Appendix 2a: Internal Audit Plan 2024/25

F&R	Adult Social Care Debt Collection
C&PH	Southend Adult Community College
E&P	Licensing
S&C	MySouthend Phase 2
All	ICO Action Implementation following the Data Breach
E&P	Waste Contract, Mobilisation and Contract Management
E&P	Highways Contract Letting