

Council Activity

The Head of Internal Audit Opinion will be based upon the:

<b>Managing the Business</b>	
<b>High Level Evaluation</b>	<p>Reliability of the strategic business management process controls                      Assurance provided by Cabinet, Scrutiny, the Standards Board, the Audit Committee and Internal Audit                      Reliability of the annual manager assurance statements</p>
<b>Key Business Management Processes</b>	<p>Assurance provided from periodic reviews of key business management processes particularly where they are considered to be high risk</p>
<b>Working effectively with Partners (including the Voluntary Sector)</b>	<p>Arrangements in place to ensure the effective operation of any partnership working                      Opinions given on risk based reviews of activities delivered through partnership working                      Controls in place to mitigate any risks attached to operating community budgets</p>
<b>Delivering the capital programme or major projects</b>	<p>Overall arrangements for ensuring that the capital programme or other major projects are properly managed                      Procurement and management arrangements for:                      &gt; significant regeneration projects, capital projects and other schemes                      &gt; for a limited sample of smaller capital scheme / projects</p>
<b>Procuring effectively goods or services</b>	<p>Controls in place to ensure spend is necessary or properly defined and cost effectively purchased                      Compliance with Contract Procedure Rules                      Adequacy of contract monitoring arrangements where services are procured from other providers</p>
<b>Operating sound financial systems</b>	<p>Key controls within the main financial systems, annually                      Results of additional testing if required e.g. where there are significant changes to a system or previous control failures</p>
<b>Schools (Southend only)</b>	<p>Results of a full audit every three years which will include:                      &gt; certification against any national assessment criteria                      &gt; proactive fraud work in high risk areas</p>
<b>Managing Service Delivery Risks</b>	<p>Extent to which services / activities are managing risk and delivering services in the most cost effective way                      Intended coverage is currently:                      &gt; High risk: Within two years                      &gt; Medium risk: Within four years                      &gt; Low risk: As and when required                      Results of a pro-active programme of fraud and corruption work</p>
<b>Implementing Recommendations</b>	<p>Adequacy of the arrangements for implementing agreed recommendation, properly by the due date                      Evidence provided that recommendations have been implemented, properly by the due date</p>
<b>Preventing and detecting fraud &amp; corruption</b>	<p>Implications of any frauds, allegations of corruption or thefts on the Council's control environment</p>

A U D I T O P I N I O N

## Internal Audit Strategy

## Council Activity

Anti Fraud and Corruption (F&C)	<ul style="list-style-type: none"> <li>&gt; Develop and deliver the corporate anti F&amp;C framework</li> <li>&gt; Contribute to the delivery of the Audit Commission's National Fraud Initiative work</li> <li>&gt; Undertake ad hoc investigations as required</li> <li>&gt; Support compliance with the Regulation of Investigatory Powers Act requirements (if requested)</li> </ul>	O T H E R  W O R K
Systems / Procedural Developments	<ul style="list-style-type: none"> <li>&gt; Provide independent challenge and support throughout a process / system development or implementation</li> </ul>	
Grant Claims	<ul style="list-style-type: none"> <li>&gt; Deliver testing required by the grant instructions</li> <li>&gt; Provide a Head of Internal Audit Opinion if required</li> </ul>	
Cross Partner Internal Audit Working Group	<ul style="list-style-type: none"> <li>&gt; Drive the audit agenda for the Group</li> <li>&gt; Support cross partner audit committee member meetings</li> <li>&gt; Use the Group to explore opportunities to share good practice</li> </ul>	
Consultancy Work	<ul style="list-style-type: none"> <li>&gt; Advice</li> <li>&gt; Facilitation</li> <li>&gt; Training</li> <li>&gt; Advisory services</li> </ul>	
Support Corporate Activities	<ul style="list-style-type: none"> <li>&gt; Sit on groups and provide support on behalf of internal audit</li> <li>&gt; Support the delivery of any national assessment criteria if required</li> <li>&gt; Support the Audit Committee as required</li> <li>&gt; Contribute to the maintenance of the corporate assurance framework</li> </ul>	