

Internal Audit Strategy

Council Activity

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

Managing the Business	
High Level Evaluation	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
Key Business Management Processes	Assurance provided from periodic reviews of key business management processes particularly where they are considered to be high risk
Working effectively with Partners (including the Voluntary Sector)	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
Delivering the capital programme or major projects	Overall arrangements for ensuring that the capital programme or other major projects are properly managed Procurement and management arrangements for: > significant regeneration projects, capital projects and other schemes > for a limited sample of smaller capital scheme / projects
Procuring effectively goods or services	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
Operating sound financial systems	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
Schools (Southend only)	Results of a full audit every three years which will include: > certification against any national assessment criteria > proactive fraud work in high risk areas
Managing Service Delivery Risks	Extent to which services / activities are managing risk and delivering services in the most cost effective way Intended coverage is currently: > High risk: Within two years > Medium risk: Within four years > Low risk: As and when required Results of a pro-active programme of fraud and corruption work
Managing Change	Provide independent challenge and support throughout a process / system development or implementation > Provide a view as to whether the change management process has been delivered effectively
Implementing Recommendations	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
Preventing and detecting fraud & corruption	Implications of any frauds, allegations of corruption or thefts on the Council's on the Council's

AUDIT OPINION

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Anti Fraud and Corruption (F&C)	<ul style="list-style-type: none"> > Develop and deliver the corporate anti F&C framework > Contribute to the delivery of the Audit Commission's National Fraud Initiative work > Undertake ad hoc investigations as required > Support compliance with the Regulation of Investigatory Powers Act requirements (if requested)
Grant Claims	<ul style="list-style-type: none"> > Deliver testing required by the grant instructions > Provide a Head of Internal Audit Opinion if required
Cross Partner Internal Audit Working Group	<ul style="list-style-type: none"> > Drive the audit agenda for the Group > Support cross partner audit committee member meetings > Use the Group to explore opportunities to share good practice
Consultancy Work	<ul style="list-style-type: none"> > Advice > Facilitation > Training > Advisory services
Support Corporate Activities	<ul style="list-style-type: none"> > Sit on groups and provide support on behalf of internal audit > Support the delivery of any national assessment criteria if required > Support the Audit Committee as required > Contribute to the maintenance of the corporate assurance framework

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