

APPENDIX 2 INTERNAL AUDIT PLAN 2011/12

Managing the Business

DEPT	CORPORATE AIM SUPPORTED	LAST AUDITED	AUDIT ACTIVITY	NUMBER OF DAYS	STATUS / DATES PROPOSED
All	All	Annual	Assurance Framework		Aug / Sept
All	All	Annual	Key Corporate Business Processes		
			<ul style="list-style-type: none"> Performance Management, focus team plans and staff appraisals (all directorates) 		May to July
			<ul style="list-style-type: none"> Financial Management 		To be agreed
			<ul style="list-style-type: none"> Value for Money 		To be agreed
			<ul style="list-style-type: none"> Data Quality - spot checks on systems and accuracy of PIs 		To be agreed
All	All	Annual	Manager Assurance Statements		Apr / May
Total on Managing the Business				160	

Managing Service Risks

DEPT	CORPORATE AIM SUPPORTED	LAST AUDITED	AUDIT ACTIVITY	NUMBER OF DAYS	STATUS / DATES PROPOSED
ACS			Potential risk-based jobs:		To be agreed
			<ul style="list-style-type: none"> Residential Care 		
			<ul style="list-style-type: none"> Personalised Budgets 		July / Aug
			<ul style="list-style-type: none"> Integrated Locality Restructuring 		
			<ul style="list-style-type: none"> Library Service 		Jun / Jul
			<ul style="list-style-type: none"> Implementing "Big Society" within Culture Services 		
			<ul style="list-style-type: none"> GP Led Commissioning Arrangements 		Dec / Jan
			<ul style="list-style-type: none"> Value for Money Review of ALMO / Implications of Changes to HRA 		
			<ul style="list-style-type: none"> Data Protection 		Nov / Dec
			Managing Contracts		
			<ul style="list-style-type: none"> Contracts to be assessed 		

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DEPT	CORPORATE AIM SUPPORTED	LAST AUDITED	AUDIT ACTIVITY	NUMBER OF DAYS	STATUS / DATES PROPOSED
			Capital Projects (value >£1m)		
			<ul style="list-style-type: none"> Fossets Farm Development 		
			<ul style="list-style-type: none"> Elmer Square Project - Library 		
			Critical Friend Jobs Completed		
			<ul style="list-style-type: none"> To be listed 		
C&L			Potential risk-based jobs:		To be agreed
			<ul style="list-style-type: none"> Merging of the Youth Offending Service and Connexions 		
			<ul style="list-style-type: none"> Merging of Family Support and Attendance Teams 		
			Managing Contracts		
			<ul style="list-style-type: none"> Contract to be assessed 		
			Capital Projects (value >£1m)		
			<ul style="list-style-type: none"> Belfairs Building Schools For The Future 		
			<ul style="list-style-type: none"> Belfairs Adult College 		
			<ul style="list-style-type: none"> Hinguar Primary School 		
			Critical Friend Jobs Completed		
			<ul style="list-style-type: none"> To be listed 		
ET&E			Potential risk-based jobs:		
			<ul style="list-style-type: none"> Managing Change within the Department for Enterprise, Tourism and the Environment 		Draft Terms of Reference produced
			Managing Contracts		
			<ul style="list-style-type: none"> Contracts to be assessed 		
			<ul style="list-style-type: none"> Compliance with Contract Procedure Rules Revisit 		Late Q2
			Capital Projects (value >£1m)		
			<ul style="list-style-type: none"> Pier Head and Structure 		
			<ul style="list-style-type: none"> Pier Redevelopment 		
			<ul style="list-style-type: none"> Western Esplanade Cliff Stabilisation 		
			<ul style="list-style-type: none"> Local Transport Plan Maintenance 		

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			<ul style="list-style-type: none"> Highways Planned Maintenance Investment 		
			<ul style="list-style-type: none"> Local Transport Plan Integrated Transport 		
			<ul style="list-style-type: none"> Waste Infrastructure 		
			<ul style="list-style-type: none"> Airport Access Enhancement 		
			Critical Friend Jobs Completed		
			<ul style="list-style-type: none"> To be listed 		
SS			Potential risk-based jobs:		
			<ul style="list-style-type: none"> IT Programme to be finalised 		
			<ul style="list-style-type: none"> Information Management 		
			Managing Contracts		
			<ul style="list-style-type: none"> Contracts to be assessed 		
			Critical Friend Jobs Completed		
			<ul style="list-style-type: none"> To be listed 		
P&I			Potential risk-based jobs:		
			<ul style="list-style-type: none"> Procurement - data analysis 		Q1
			Critical Friend Jobs Completed		
			<ul style="list-style-type: none"> To be listed 		
All	All		Quarterly Follow Up of Recommendations Made		
Total on Managing Service Risks				535	

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Managing Partnership Risks

CLIENT	CORPORATE AIM SUPPORTED	LAST AUDITED	AUDIT ACTIVITY	NUMBER OF DAYS	STATUS / DATES PROPOSED
LSP			Local Strategic Partnership: Governance Arrangements		Q2 / Q3
LSP			Health & Wellbeing Board: Governance / Operating Arrangements		Q2 / Q3
LSP			Business Continuity Arrangements, of the Council, Key Contractors and Partners		Q1
LSP			Service Case Review - Follow Up of Recommendations Made		Q1
			Other Potential Reviews		
LSP			<ul style="list-style-type: none"> • Follow up reviews of Deep Dives progress made in implementing findings 		
			<ul style="list-style-type: none"> • Independent Living 		Q1 / Q2
			<ul style="list-style-type: none"> • Mental Health 		Q1/ Q2
			<ul style="list-style-type: none"> • Domestic Abuse 		
LSP			<ul style="list-style-type: none"> • Cross Partner Reviews of the public experience of a jointly provided service 		
LSP			Support the Cross Partner Internal Audit Working Group		
Total on Managing Partnership Risk				60	

The risk based element of the programme will include work targeted to assess whether controls relating to inherent high fraud risk activities are operating satisfactorily. This will include a programme of proactive work undertaken with the Corporate Fraud Investigation Unit.

Specific focus will be given to potential

- contract / procurement fraud and corruption
- direct payments and self directed support fraud
- housing tenancy fraud

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Key Financial Systems

DEPT	CORPORATE AIM SUPPORTED	LAST AUDITED	AUDIT ACTIVITY	NUMBER OF DAYS	STATUS / DATES PROPOSED	
SS		N/A	Agresso Implementation test check of transfer of opening balances		Q2 / 3	
SS		Annual	General Ledger (Main Accounting)		Q2 / 3	Q3 / 4
SS		Annual	Accounts Payable (Creditors)			
SS		Annual	Accounts Receivable (Debtors)			
SS		Annual	Cash and Banking (Income)			
SS		Annual	Payroll			
SS		Annual	Housing Rents		Q3 / 4	
SS		Annual	Council Tax			
SS		Annual	Housing Benefit			
SS		Annual	National Non-Domestic Rates			
SS		Annual	Treasury Management			
Total on Key Financial Systems				190		

The split in the number of days column is to reflect the need to audit two main accounting systems (i.e. Cedar and Agresso) during the financial year.

Schools

DEPT	CORPORATE AIM SUPPORTED	LAST AUDITED	AUDIT ACTIVITY	NUMBER OF DAYS	STATUS / DATES PROPOSED	
C&L		Annual	Schools Cyclical Reviews including Financial Management		Q2 / 3	
Total on Schools				45		

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Corporate Projects

DEPT	CORPORATE AIM SUPPORTED	LAST AUDITED	AUDIT ACTIVITY	NUMBER OF DAYS	STATUS / DATES PROPOSED
All		N/A	Delivering the Savings Programme (joint review with PKF)		Q1 / Q2 initially then ongoing monitoring
All			Arrangements to Deliver the Capital Programme		
All		2010/11	Grant Work		
			<ul style="list-style-type: none"> Arrangements to comply with grant terms and conditions 		
			<ul style="list-style-type: none"> Sample check of compliance with grant terms and conditions 		
			Critical Friend Jobs		
			<ul style="list-style-type: none"> Agresso Implementation Project 		
Total on Corporate Projects				110	

Other Audit Work

DEPT	CORPORATE AIM SUPPORTED	LAST AUDITED	AUDIT ACTIVITY	NUMBER OF DAYS	STATUS / DATES PROPOSED
			Corporate Fraud and Corruption Support		
			<ul style="list-style-type: none"> Maintaining the corporate framework 		Ongoing
			<ul style="list-style-type: none"> Setting up a data warehouse 		Q1 / Q2
			<ul style="list-style-type: none"> National Fraud Initiative 		Ongoing
			Grant Certification Work		
			<ul style="list-style-type: none"> Stroke Care Grant 		Q1
			<ul style="list-style-type: none"> Contact Point 		
SEH		Annual	South Essex Homes (Separate Audit Plan)		
Total on Other Audit Work				167	

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Managing the Audit Plan

DEPT	CORPORATE AIM SUPPORTED	LAST AUDITED	AUDIT ACTIVITY	NUMBER OF DAYS	STATUS / DATES PROPOSED
N/A	N/A	N/A	Audit Planning and Resourcing		
N/A	N/A	N/A	Reporting to Management Team and Audit Committee		
Total on Managing the Audit Plan				85	

APPROX TOTAL NUMBER OF AUDIT DAYS 1,300

INDICATIVE TIME ALLOCATION	Days	%
Managing the Business	160	12
Managing Service Risks	535	40
Managing Partnership Risks	60	4
Key Financial Systems	190	14
Schools	45	3
Corporate Projects	110	8
Other	167	12
Managing the Audit Plan	85	6
TOTAL	1,300	100