

Priority / Theme Supported	AUDIT ACTIVITY	£'000	Last Audited	Current Status	Control Environment
<b>AUDIT OPINION PROGRAMME OF WORK 2010/11</b>					
<b>ASSURANCE FRAMEWORK</b>					
Theme 1	Manager Assurance Statements		Annual	Completed. Reported to June 2010 Audit Committee	N/A
Theme 1	Corporate Assurance Framework & Risk Register		Annual	The Annual Assurance Statement for 2011/12 was worked uponj with the Strategy & Performance Team	N/A
<b>BUSINESS HEALTH CHECKS</b>					
Theme 1	Department for Enterprise, Tourism and the Environment (ET&E)		Annual	Preliminary work was undertaken in Q4. It was agreed that the fieldwork will take place between April and July 2011	N/A
<b>PARTNERSHIPS</b>					
	Local Strategic Partnership		N/A	Given the changes in the LSP structure, this work now be completed in 2011/12.	
Priority 1	Safer / Stronger Communities Board		2009/10		
	# CCTV		2007/08	Deleted following discussions with ET&E	
Priority 5	Health & Well Being Partnership Board		2009/10		
Priority 2	Children & Learning Partnership Board		2009/10		
	# Local Safeguarding Childrens Board - Serious Case Reviews			Completed. Report issued to the December 2010 Local Safeguarding Children Board. Refer Appendix 4	Opportunities to strengthen arrangements identified
Priority 6	# Other groups Enterprise, Community and Environment Board		N/A		
<b>TOTAL PLACE INITIATIVES</b>					
Priority 5	# Independent Living			Completed November 2010	N/A
	# Mental Health			Completed January 2011	N/A
	# Domestic Abuse			<b>Initial project completed. Further audit support will be provided in 2011/12 as the proposals from this work are implemented.</b>	N/A

Priority / Theme Supported	AUDIT ACTIVITY	£'000	Last Audited	Current Status	Control Environment
	<b>REGENERATION SCHEMES, CAPITAL PROGRAMME &amp; PROJECTS</b>				
	<i>Management Arrangements</i>				
Priority 6	Regeneration Governance Arrangements - Renaissance Southend		N/A	Deleted as no longer a priority	
Theme 1	Arrangements for producing and monitoring the delivery of the capital programme - Programme Office		N/A	These arrangements will be revisited in 2011/12 to assess impact of changes made	
	<i>External Grant Funding</i>				
	# Arrangements to Manage Exposure to Grant Funding		N/A	Completed March 2011	
	# Renaissance Southend Limited Grant Funded Projects		N/A	Completed March 2011	Opportunities to strengthen arrangements identified
	# Compliance with Grant Terms and Conditions (two grants)		N/A	One completed May 2011. Draft memo is being produced for the other.	
	<b>ONE OFF OR CROSS CUTTING REVIEWS</b>				
	<i>Delivering Excellence Programmes</i>				
Theme 1	Programme Management Arrangements		N/A	This work will be completed in 2011/12	N/A
	# New Ways of Working				
	# Transformation				
	# Access To Services				
	# Employee Engagement				
Theme 1	<i>Agresso implementation</i>		N/A	The critical friend role will continue to the end of the project	N/A
Theme 1	<b>KEY FINANCIAL SYSTEMS</b>				
	Main Accounting System (General Ledger)		Annual		Good
	Accounts Receivable (Sundry Debtors)		Annual		Improvement Required
	Accounts Payable (Creditors including Market Place)		Annual		Adequate
	Payroll		Annual		Improvement Required
	Treasury Management		Annual		Good
	Income (Cash & Bank)		Annual	Two reports produced and finalised in May 2011.	Improvement Required
	# Hackney Carriage & Private Hire Income		N/A		Final draft stage
	Council Tax		Annual		Good

Priority / Theme Supported	AUDIT ACTIVITY	£'000	Last Audited	Current Status	Control Environment
	Non Domestic Rates		Annual		Good
	Housing Rents (days funded by South Essex Homes)		Annual		Good
	Housing Benefits		Annual		Adequate

Priority / Theme Supported	AUDIT ACTIVITY	£'000	Last Audited	Current Status	Control Environment
	<b>SCHOOLS</b>				
<b>Theme 1</b>	<b>Triannual Schools Audit (including Financial Management Standard (FMS) where applicable)</b>		<b>Annual</b>		
	<b># Secondary Schools Summer 2010</b>			Completed December 2010	<b>Good</b>
	<b># Primary &amp; Special Schools March 2011</b>			Postponed until 2011/ 12 awaiting government announcement on the new regulatory framework for schools post FMS	N/A
	<b># Schools Balance Sheet Analysis</b>			Issues arising from this analysis investigated by the Schools Finance Team	N/A
<b>Theme 1</b>	<b>Thematic Reviews:</b>		<b>Annual</b>		
	<b># Procurement</b>			Delete. No longer a priority as schools opting out of Council control.	
	<b># Service Level Agreements</b>				
	<b>PRO-ACTIVE ANTI FRAUD AND CORRUPTION WORK</b>				
<b>Theme 1</b>	<b>Service Pro-active Fraud incl. Cash Ups</b>				
	<b># Cash ups of 6 sites across three directorates</b>			Completed November 2010	<b>2 Good 4 Adequate</b>
	<b>RECOMMENDATION FOLLOW UP</b>				
<b>Theme 1</b>	<b>Follow Up of Audit Recommendations</b>		<b>Annual</b>	Completed each quarter	N/A
	<b>RISK BASED REVIEWS / CORPORATE PRIORITIES</b>				
	<b>Business Continuity incl. partners and contractors</b>		<b>2008/09</b>	Giving the changing environment, will complete in 2011/12	N/A
	<b>Financial Planning and Management incl. budgetary control</b>		<b>2007/08</b>	Completed December 2010	<b>Adequate</b>
	<b>Human Resources - Redeployment / Talent Pool</b>		<b>2008/09</b>	<b>Completed June 2011</b>	<b>Good</b>
	<b>Data Quality Spot Checks</b>		<b>2009/10</b>	See 2009/10 work	N/A
	<b>Procurement:</b>				
	<b># Spot Checks (smaller value purchases) ETE</b>		<b>2009/10</b>	Completed December 2010	<b>Improvement Required</b>
	<b># Compliance with Council's Contract Procedure Rules (1 Directorate)</b>		<b>2010/11</b>	<b>Draft reports being produced</b>	
	<b># Analysis of data re lower value procurements</b>			Planned for Q1 2011/12	N/A
	<b>Working with the Voluntary Sector through Grant Funding</b>			Completed November 2010	<b>Adequate</b>

Priority / Theme Supported	AUDIT ACTIVITY	£'000	Last Audited	Current Status	Control Environment
	Review the arrangements for generating and collecting income within Children and Learning			Deleted	N/A
	<b>COMPUTER AUDIT: NETWORK BASED</b>				
	Telecommunications (Voice Over Internet Protocol)		2005/06	Draft report being produced	
	Web Content Management		2006/07	Completed December 2010	Good
	<b>COMPUTER AUDIT: SECURITY &amp; CONTROL</b>				
	Data backup and recovery		2005/06	Postponed to 2011/12 when new IT arrangements will be in place	N/A
	<b>COMPUTER AUDIT: APPLICATION SYSTEMS</b>				
	Northgate		2006/07	Completed March 2011	Good
	<b>COMPUTER AUDIT: OTHER</b>				
	Follow up of recommendations made			Completed each quarter	N/A
	Risk assessment			Completed. Will be used to support planning for 2011/12	N/A
	<b>WORK CARRIED FORWARD FROM 2009/10</b>				
	Finishing financial systems work			All carried forward work completed.	Various
	Other reviews				Various
	# Data Quality Spot Checks (3 indicators)			Two completed Feb 2010. One completed June 2010	No opinion given
	# Building Control			Completed August 2010	Adequate
	# Criminal Records Bureau Checks			Completed December 2010	Adequate
	# IT Strategy Review			Completed September 2010	Adequate
	# Albany BACS Review			Completed July 2010	Good
	# Internal Audit Working Group: Governance Arrangements of Key Strategic Partnerships			Completed July 2010	No opinion given
<b>OTHER AUDIT WORK</b>					
	<b>SOUTHEND ASSOCIATION VOLUNTARY SERVICES (SAVS)</b>				
	Free Annual Support		2009/10	Deleted as no longer a priority	

Priority / Theme Supported	AUDIT ACTIVITY	£'000	Last Audited	Current Status	Control Environment
	<b>CERTIFICATION WORK</b>				
	LAA Stretch Target Performance Validation		2008/09	Completed January 2011	Grant Reward Claim Signed
	ContactPoint Annual Compliance Confirmation			Completed July 2010	Unqualified opinion given
	Stroke Care Grant			Completed Aug 2010	Unqualified opinion given
	East of England Development Agency Economic Participation Programme Grant			Completed by East of England Development Agency May 2010	Limited assurance opinion given
<b>CORPORATE SUPPORT</b>					
	<b>ANTI FRAUD &amp; CORRUPTION &amp; RIPA</b>				
	Corporate Support Fraud & RIPA (excluding Head of Internal Audit input)				
Theme 1	High Fraud Risk Systems (as identified in the Audit Commission's Report, Protecting the Public Purse)			Audit approach being developed in partnership with the Corporate Fraud Team.	N/A
Theme 1	Data Warehouse				
	Audit Commission National Fraud Initiative			2010 data submitted. Data Matches received in January 2011.	N/A
	Ad hoc investigations			See summary report	N/A
	# Complaint against the HR Department re the application of two HR policies			Completed November 2010	
	# Invoice leak investigation			Completed September 2010	
	# Complaint re housing application through choice based lettings system			Completed October 2010	
	# Investigated how specific elements of Shoebury Fund monies were spent			Completed September 2010	
	# Responded to a couple of notified thefts of cash			Various	
<b>SOUTH ESSEX HOMES</b>					
	Three Year Service Level Agreement to 31 March 2011		Annual	Total Number of Reviews in the Audit Plan = 11	
				<b>11 Reports Issued</b>	