

APPENDIX 3: INTERNAL AUDIT PLAN 2012/13

DEPT	LAST AUDITED	PRIORITY H / M	AUDIT ACTIVITY	DATES PROPOSED / ESTIMATED BUDGET	
MANAGING THE BUSINESS					
BUSINESS MANAGEMENT PROCESSES					
All	Annual	H	Manager Assurance Statements	April / May	
All	Annual	H	Corporate Business Management Process Assurance Statements	April / May	
KEY CORPORATE BUSINESS PROCESSES					
	2008/09	M	<ul style="list-style-type: none"> Risk Management: Updating Current Processes 		
	Not reviewed	H	<ul style="list-style-type: none"> Commission and Procurement: Understanding Current Arrangements 		
	2011/12	H	<ul style="list-style-type: none"> Information Management Working Group 		
Business Management Processes				55	
KEY FINANCIAL SYSTEMS					
				Evaluation	Testing
Finishing 2011/12 Audit: Agresso Systems					
SS	Annual	H	Reporting		
F&R	Annual	H	Accounts Receivable (Debtors)		
ACS	Annual	H	Accounts Receivable (Social Care Debtors)		
F&R	Annual	H	Accounts Payable (Creditors)		
HR&C	Annual	H	Payroll		
2012/13 Audit					
SS	Annual	H	Reporting		
F&R	Annual	H	Council Tax	October to December	January to March
F&R	Annual	H	National Non-Domestic Rates		
F&R	Annual	H	Housing Benefit		
F&R	Annual	H	General Ledger (Main Accounting)		
F&R	Annual	H	Accounts Receivable (Debtors)		
F&R	Annual	H	Accounts Payable (Creditors)		

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HR&C	Annual	H	Payroll	
F&R	Annual	H	Cash and Banking (Income)	
	Cyclical	H	Income Stream (to be selected)	
F&R	Annual	H	Treasury Management	
F&R / HR&C	Not reviewed	H	Controls within the IT software that supports these systems (IT Review)	October / November
Key Financial Systems				260
All	Quarterly	H	Follow Up of Recommendations Made	80
Implementing Recommendations				80
TOTAL: MANAGING THE BUSINESS				395
DELIVERING SERVICES				
MANAGING SERVICE RISKS				
ACS			RISK BASED JOBS	
			Adult Commissioning	
		H	Re-enablement Programme for Independent Living	
		H	Reorganisation of Integrated Locality Teams	
		M	Modelling Future Cost Pressures Given Demographic Trends and Future Delivery Models of Health and Social Care Services	
			Community Strategy & Development	
		H	Health & Wellbeing Board Governance Arrangements	
		M	Private Sector Housing	
		H	Disability Facilities Grant	
		M	Mobile Working Arrangements for Social Workers	
			Culture	
		H	Use of Volunteers	

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			CRITICAL FRIEND / AD HOC WORK	
		H	Developing and Monitoring Safeguarding Serious Case Review Action Plans / Lessons learnt from first Homicide Case Review	
C&L			RISK BASED JOBS	
			Children's Specialist Services	
		H	<ul style="list-style-type: none"> • Children's Safeguarding Referrals 	
			School Support & Preventative Services	
			<i>Schools</i>	
		H	<ul style="list-style-type: none"> • Full Audits (4) 	
		H	<ul style="list-style-type: none"> • Follow Up Audits (2) 	
		H	<ul style="list-style-type: none"> • Thematic Review: Contracts 	
		M	<ul style="list-style-type: none"> • Local Partnership Boards: Governance Structures and Use of Funding 	
			<i>Adult Community College</i>	
		H	<ul style="list-style-type: none"> • Full Audit 	
			CRITICAL FRIEND / AD HOC WORK	
		N/A	<ul style="list-style-type: none"> • Induction days / Attendance at Events / Review Meetings 	
		N/A	<ul style="list-style-type: none"> • Developing and monitoring action plans for vulnerable children 	
		N/A	<ul style="list-style-type: none"> • Development of Schools Risk Assessment Process 	
ET&E			RISK BASED JOBS	
			Enterprise, Tourism & Regeneration	
		M	<ul style="list-style-type: none"> • Delivering School Improvement Works for Children and Learning 	
			Planning and Transport	
		H	<ul style="list-style-type: none"> • Parking Management Schemes 	
		H	<ul style="list-style-type: none"> • Permit Scheme for Road Works 	
		M	<ul style="list-style-type: none"> • Managing the Cliff Stabilisation Project and Flood Defences 	
		H	<ul style="list-style-type: none"> • Processing Planning Applications 	

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			Public Protection	
		H	<ul style="list-style-type: none"> • Operation of Regulatory Services following restructure 	
			Business Support Team	
		H	<ul style="list-style-type: none"> • Operation of Business Support Teams following restructure 	
SS			RISK BASED JOBS	
			Customer Services	
		H	<ul style="list-style-type: none"> • Passenger Transport: Contract Management 	
		M	<ul style="list-style-type: none"> • Passenger Transport Licensing arrangements 	
		M	<ul style="list-style-type: none"> • Contract Management of Facilities Management contracts 	
		M	<ul style="list-style-type: none"> • Issuing and Managing Blue Bagdes 	
			ICT	
		H	<ul style="list-style-type: none"> • Service Review of the IT Function 	April / May
		H	<ul style="list-style-type: none"> • Disaster Recovery Plan to Level 4 	
		H	<ul style="list-style-type: none"> • Penetration Testing of Council IT Systems 	May / June
		M	<ul style="list-style-type: none"> • Electronic Document Records Management System Phase 2 	
		M	<ul style="list-style-type: none"> • ICT Contract Rationalisation 	
			Finance and Resources	
		H	<ul style="list-style-type: none"> • Delivering Savings Spot Checks 	
		H	<ul style="list-style-type: none"> • Budgetary Control Processes applied by Accountancy with Services 	
		M	<ul style="list-style-type: none"> • Managing Lease and Rental Renewals 	
			HR & Communications	
		H	<ul style="list-style-type: none"> • Management of Employee Relations Cases 	
			Trading Companies	
		H	<ul style="list-style-type: none"> • Development of the Council's Monitoring Role 	

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			Revenues and Benefits	
		H	<ul style="list-style-type: none"> New Essex Wide Council Tax Benefit Arrangement 	
		H	<ul style="list-style-type: none"> New NNDR / Universal Credit Arrangements 	
			Agresso Implementation Phase 2	
		H	<ul style="list-style-type: none"> Attendance at Board / Documenting and Challenging System Design 	
PH			RISK BASED JOBS	
		H	<ul style="list-style-type: none"> Operation / integration of Public Health Systems, Processes and Contracts 	
		H	<ul style="list-style-type: none"> Management of Commissioning Contracts to obtain best value 	
CROSS CUTTING SERVICE RISKS				
All			COMPLIANCE TESTING	
		H	<ul style="list-style-type: none"> Correctly Charging for Services 	
		H	<ul style="list-style-type: none"> Compliance with Contract Procedure Rules 	
TOTAL: MANAGING SERVICE RISKS				485
GRANT CLAIMS WORK				
			<ul style="list-style-type: none"> Local Transport Settlement 	
			<ul style="list-style-type: none"> Local Transport Plan 	
TOTAL: GRANT CLAIMS WORK				20
AD HOC WORK				
TOTAL: AD HOC WORK				20

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MANAGING THE AUDIT PLAN

			Audit Planning, Resourcing and Managing the IT audit work	
			Reporting to Management Team and Audit Committee	

TOTAL: MANAGING THE AUDIT PLAN

35

TOTAL NUMBER OF AUDIT DAYS

955

SOUTH ESSEX HOMES

SEH	Annual		Separate Audit Plan, including Housing Rents System and Following Up Action Plans	9 Audit Reviews
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TOTAL: SOUTH ESSEX HOMES

112

APPENDIX B: INTERNAL AUDIT PLAN 2012/13

TIME ALLOCATION	INDICATIVE	
	DAYS	%
Business Management Processes	55	5
Key Financial Systems	260	24
Implementing Recommendations	80	8
Managing Service Risks	485	45
Grants	20	2
Ad Hoc Work	20	2
Managing the Audit Plan	35	3
South Essex Homes	112	11
TOTAL	1,067	100%

KEY TO LEAD DEPARTMENTS	
ACS	Adults & Community Services
C&L	Children and Learning
ET&E	Enterprise, Tourism & the Environment
SS	Support Services
PH	Public Health
SEH	South Essex Homes