

APPENDIX 2 TO SUMMARY PROGRESS REPORT: INTERNAL AUDIT PLAN 2011/12

LEAD DEPT	CORPORATE AIM SUPPORTED	LAST AUDITED	AUDIT ACTIVITY	STATUS / DATES PROPOSED
MANAGING THE BUSINESS				
P&I	All	Annual	Manager Assurance Statements	Work completed. Reported to June 2011 Audit Committee.
P&I	All	Not audited	Corporate Business Management Process Assurance Statements	Statements are being produced for completion by the policy owners. The statements will be audited in April 2012.
Key Corporate Business Processes				
All	All	Not audited	<ul style="list-style-type: none"> Performance Management in Departments 	Work in progress, with a view to completing field work by the end of March
All	All	2006/07	<ul style="list-style-type: none"> Performance Management, focus team plans and staff appraisals (all directorates) 	Work in Children and Learning substantially complete. Testing in all other directorates is currently in progress.
SS	All	2009/10	<ul style="list-style-type: none"> Financial Management / Value for Money 	Work covered by the Delivering Saving Programme Review
P&I	All	2009/10	<ul style="list-style-type: none"> Data Quality - spot checks on systems and accuracy of PIs 	Deleted
			<ul style="list-style-type: none"> Procurement / Compliance with Contract Procedure Rules 	Work completed. Summary findings reported to the Audit Committee in September 2011. The implementation of management controls to identify non-compliance with Contract Procedure Rules has been raised with the Corporate Procurement Team who will take account of this as part of their ongoing improvement agenda.
SS	All	Not audited	<ul style="list-style-type: none"> Information Management 	Fieldwork in progress with a view to producing a draft report by the end of March.
Total on Managing the Business				120

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MANAGING SERVICE RISKS				
ACS	Risk based jobs			
	3, 4, 5	2006/07	<ul style="list-style-type: none"> • Library Service including the Elmer Square capital project 	Completed September 2011
	1, 3, 4, 5	2007/08	<ul style="list-style-type: none"> • Integrated Locality Restructuring 	Deleted as the timing of the restructuring has changed. This is included in the 2012/13 audit plan
	All	2006/07	<ul style="list-style-type: none"> • Value for Money Review of ALMO / Implications of Changes to HRA 	Deleted as there is a separate review of the ALMO.
C&L	Risk based jobs			
	3, 4	Not Audited	<ul style="list-style-type: none"> • Contract Management of Early Years Sure Start Contracts 	Fieldwork to be completed by end of March 2012.
	4	Not Audited	<ul style="list-style-type: none"> • Home to School Transport 	Fieldwork complete. Draft report being prepared.
C&L	Critical Friend Work			
	4, 5	Not Audited	<ul style="list-style-type: none"> • School Improvement Service 	Deleted
ET&E	Risk-based jobs:			
	All	New	<ul style="list-style-type: none"> • Managing Change within the Department for Enterprise, Tourism and the Environment 	Change programme now complete. 2012/13 audit includes post implementation reviews of the new arrangements for delivering Business Support and Regulatory Services.
			<ul style="list-style-type: none"> • Business Support 	
			<ul style="list-style-type: none"> • Regulatory Services 	
			<ul style="list-style-type: none"> • Highways and Traffic Management 	
		<ul style="list-style-type: none"> • Area Enforcement Teams 		
All	Not Audited	<ul style="list-style-type: none"> • Monitoring / Management of Contracts 	Work in progress.	
4, 5	2010/11	<ul style="list-style-type: none"> • Compliance with Contract Procedure Rules Revisit 	No longer relevant. Included in corporate procurement project	

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SS	Risk-based jobs			
	All		<ul style="list-style-type: none"> Fully evaluate the IT environment of the Council and produce an integrated plan of IT work 	Completed March 2012.
P&I	Risk-based jobs			
			<ul style="list-style-type: none"> None 	
All	All		Quarterly Follow Up of Recommendations Made	Completed Q1, Q2, Q3 & Q4
Total on Managing Service Risks				180

MANAGING PARTNERSHIP RISKS				
LSP	All	2010/11	Working in Partnership: Developing a Toolkit	Deleted
LSP	All	New	Health & Wellbeing Board: Governance / Operating Arrangements	Presented a Good Governance Session at a training event on 19 January 2012.
LSP	All		Business Continuity Arrangements, of the Council, Key Contractors and Partners	Guidance has been produced and issued November 2011
LSP C&L	1, 3, 4, 5	2010/11	Children & Learning: Serious Case Review: Additional Support	Supportive challenge is still being provided. Feedback has also been provided on the action plans developed following the first Domestic Homicide Review.
Other Potential Reviews				
LSP	1, 3, 4, 5	2010/11	<ul style="list-style-type: none"> Follow up reviews of Deep Dives progress made in implementing findings 	Deleted

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LSP	All		<ul style="list-style-type: none"> Cross Partner Reviews of the public experience of a jointly provided / support cross partner working 	<p>A Cross Partner Audit Committee Member Workshop held in July 2011.</p> <p>No further work will be done in this area for the foreseeable future.</p>

Total on Managing Partnership Risk

25

KEY FINANCIAL SYSTEMS

SS	All	New	Agresso Implementation:		
			<ul style="list-style-type: none"> Readiness to go live 	Completed November 2012.	
SS	All	New	<ul style="list-style-type: none"> Test check the transfer of opening balances 	To be tested in March 2012	
				Apr to Nov 2011	Nov 2011 to Mar 2012
SS	All	Annual	*General Ledger (Main Accounting)	Completed January 2012	See section 4 of the report for current status of this work
SS	All	Annual	*Accounts Payable (Creditors)		
SS	All	Annual	*Accounts Receivable (Debtors General)		
SS	All	Annual	*Payroll		
ACS	All	Annual	Accounts Receivable (Social Care Debtors)	To be undertaken in April 2012	
	All	Cyclical	Income Stream	Fieldwork completed or due to be completed by end of March 2012.	
SS	All	Annual	Cash and Banking (Income)		
SS	All	Annual	Housing Rents		
SS	All	Annual	Council Tax		
SS	All	Annual	Housing Benefit		
SS	All	Annual	National Non-Domestic Rates		
SS	All	Annual	Treasury Management		

Total on Key Financial Systems

250

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SCHOOLS				
C&L	3, 4, 5	Annual	Schools Cyclical Reviews including Financial Management	Audits completed for the seven schools included in this cycle. Action plans have been sent to the schools to complete and return.
Total on Schools				45
CORPORATE PROJECTS				
All	All	New	Delivering the Savings Programme (joint review with PKF)	Completed September 2011
All	All	2010 / 11	Grant Work	
		Not audited	<ul style="list-style-type: none"> Arrangements to comply with grant terms and conditions 	Completed September 2011 Approach and guidance re bidding for grants has been issued.
ET&E C&L			<ul style="list-style-type: none"> Sample check of compliance with grant terms and conditions 	Completed, various dates
Critical Friend Work				
SS	All	New	<ul style="list-style-type: none"> Agresso Implementation Project 	Completed November 2011
Total on Corporate Projects				70

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OTHER AUDIT WORK				
Corporate Fraud and Corruption Support				
ALL	4, 5	New	<ul style="list-style-type: none"> • Establishing appropriate arrangements to comply with the Bribery Act 2010 • Establishing appropriate arrangements to prevent money laundering 	<p>An organisational risk assessment of potential exposure to bribery risks has been completed.</p> <p>Work is now on-going to deliver targeted advice and training to reduce identified risks - refer Fraud Update Reports.</p>
		Annual	<ul style="list-style-type: none"> • Maintaining the corporate framework 	The Anti Fraud & Corruption, Whistleblowing and Anti Money Laundering Policies, Strategies and supporting Action Plan updated and reported to the Audit Committee in June 2011
		New	<ul style="list-style-type: none"> • Setting up a data warehouse 	See Anti Fraud & Corruption Action Plan
		Annual	<ul style="list-style-type: none"> • National Fraud Initiative 	<p>Audit Committee progress reports provided:</p> <ul style="list-style-type: none"> • June & Sept 2011 • Jan and Mar 2012
Grant Certification Work				
ET&E	1,3,4,5	N/A	<ul style="list-style-type: none"> • Safety and Mobility for Elderly Road Users 	Completed March 2012
South Essex Homes				
SEH	All	Annual	Separate Audit Plan (116 days)	<p>12 reviews in the 2011/12 Audit Plan of which:</p> <ul style="list-style-type: none"> • 8 completed • 3 work in progress • 1 substantially complete
Total on Other Audit Work				170

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UNPLANNED / Ad Hoc Work				
C&L	3,4,5	N/A	<ul style="list-style-type: none"> Compliance with Financial Procedures ay a school 	Completed October 2011
		N/A	<ul style="list-style-type: none"> Compliance with Financial Procedures at a school 	It is expected that the work will be complete mid March with a report by the end of March 2012.
ET&E	1,5	2007/08	<ul style="list-style-type: none"> Ad Hoc Review: CCTV Maintenance Contract Review 	Completed September 2011
SS	5	N/A	<ul style="list-style-type: none"> Letting and management of the Print Room Contract 	Substantially complete. Final memo will be issued in March 2012
	5	N/A	<ul style="list-style-type: none"> Managing changes to supplier details 	Challenge given to support improvements to processes and procedures. Completed January 2012.
	5	N/A	<ul style="list-style-type: none"> Managing cash in the Customer Service Centre 	Challenge given to support improvements to processes and procedures. Completed January 2012.
Total on Unplanned / Ad Hoc Work				100
MANAGING THE AUDIT PLAN				
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				90
APPROX TOTAL NUMBER OF AUDIT DAYS				1,100

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KEY TO CORPORATE AIMS		KEY TO LEAD DEPARTMENTS	
Corporate Aims	Reference	ACS	Adults & Community Services
Safe	1	C&L	Children and Learning
Clean	2	ET&E	Enterprise, Tourism & the Environment
Healthy	3	SS	Support Services
Prosperous	4	P&I	Policy & Improvement
Excellent	5	LSP	Local Strategic Partnership
		SEH	South Essex Homes

TIME ALLOCATION	INDICATIVE		REVISED	
	Days	%	Days	%
Managing the Business	160	12	120	11
Managing Service Risks	500	41	180	17
Managing Partnership Risks	60	4	25	2
Key Financial Systems	190	14	250	24
Schools	45	3	45	4
Corporate Projects	110	8	70	7
Other	170	12	170	16
Unplanned / Ad Hoc Work	0	0	100	9
Managing the Audit Plan	90	6	90	8
TOTAL AVAILABLE	1,300	100	1,100	100