

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 for 2011/12	Completed August 2012
All	Annual	H	Corporate Business Management Process Assurance Statements	
All			KEY CORPORATE BUSINESS PROCESSES	
	2008/09	M	<ul style="list-style-type: none"> Risk Management: Updating Current Processes 	Work in Progress
	Not reviewed	H	<ul style="list-style-type: none"> Commission and Procurement: Understanding Current Arrangements 	
Business Management Processes				50
KEY FINANCIAL SYSTEMS				
Finishing 2011/12 Systems Audit				
SS / ACS	Annual	H	Reporting on all outstanding work: <ul style="list-style-type: none"> Council Tax NNDR Housing Benefits General Ledger Accounts Receivable Accounts Receivable, Social Care Debt Payroll Cash & Bank Treasury Management Income Stream – Older People in Residential Care 	Completed September 2012
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	

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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)	
ACS	Annual	H	Accounts Receivable: Social Care Debtors	
F&R	Annual	H	Accounts Payable (Creditors)	
HR&C	Annual	H	Payroll	System design to be documented by September 2012
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	Automated controls and change management controls within the Agresso Software Platform (IT review))	Completed September 2012
F&R	Not reviewed	H	VAT (new review)	
Key Financial Systems				320
All	Quarterly	H	Follow Up of Recommendations Made	50
Implementing Recommendations				50
TOTAL: MANAGING THE BUSINESS				420
DELIVERING SERVICES				
MANAGING SERVICE RISKS				
ACS			RISK BASED JOBS	
			Adult Commissioning	
		H	Re-enablement Programme for Independent Living	
		H	Reorganisation of Integrated Locality Teams	

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		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	
			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	Children's Safeguarding Referrals	
			<ul style="list-style-type: none"> Serious Case Review Action Plan Implementation across partners 	Review being set up with partners
			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) 	
			<ul style="list-style-type: none"> School A 	Work to follow up actions from previous report complete. Draft report being produced.
		H	<ul style="list-style-type: none"> Thematic Review: Procurement and or Contract Letting & Management 	
		M	<ul style="list-style-type: none"> Local Partnership Boards: Governance Structures and Use of Funding 	

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			<i>Adult Community College</i>	
		H	<ul style="list-style-type: none"> Full Audit 	Terms of Reference produced. Agreed start date October 2012.
			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 	Work in Progress
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 	Started August 2012
		H	<ul style="list-style-type: none"> Permit Scheme for Road Works 	Started August 2012
		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 	
			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"> Management of Facilities Management Contracts 	
		M	<ul style="list-style-type: none"> Issuing and Managing Blue Badges 	

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			ICT	
		H	<ul style="list-style-type: none"> Service Review of the IT Function 	Started September 2012
		H	<ul style="list-style-type: none"> Disaster Recovery Plan to Level 4 	Terms of Reference produced
		H	<ul style="list-style-type: none"> Penetration Testing of Council IT Systems 	Terms of Reference produced
		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 	Initial scoping of work to be completed August 2012
		H	<ul style="list-style-type: none"> Budgetary Control Processes applied by Accountancy with Services 	Postponed until April / May 2013 at the request of the service
		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 	
			Revenues and Benefits	
		H	<ul style="list-style-type: none"> New Essex Wide Council Tax Benefit Arrangement 	In discussion with service area
		H	<ul style="list-style-type: none"> New NNDR / Universal Credit Arrangements 	In discussion with service area
			Agresso Implementation Phase 2	
		H	<ul style="list-style-type: none"> Attendance at Board / Documenting and Challenging System Design 	Ongoing
PH			RISK BASED JOBS	
		H	<ul style="list-style-type: none"> Operation / integration of Public Health Systems, Processes and Contracts 	Initial scoping of work to be completed September 2012
		H	<ul style="list-style-type: none"> Management of Commissioning Contracts to obtain best value 	Initial scoping of work to be completed September 2012

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CROSS CUTTING SERVICE RISKS				
All			COMPLIANCE TESTING	
		H	<ul style="list-style-type: none"> Correctly Charging for Services 	Preparation work started August 2012
		H	<ul style="list-style-type: none"> Compliance with Contract Procedure Rules 	
TOTAL: MANAGING SERVICE RISKS				245
GRANT CLAIMS WORK				
			<ul style="list-style-type: none"> Local Transport Settlement 	
			<ul style="list-style-type: none"> Local Transport Plan 	Work in progress
TOTAL: GRANT CLAIMS WORK				20
UNPLANNED WORK				
C&L		N/A	<ul style="list-style-type: none"> Contract letting and management (F) 	Work in Progress
ACS C&L		N/A	<ul style="list-style-type: none"> Protecting data in hard copy files (linked to Information Management Working Group above) 	Work in Progress
TOTAL: UNPLANNED WORK				20
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				740

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SOUTH ESSEX HOMES				
SEH	Annual		Separate Audit Plan, including Housing Rents System and Following Up Action Plans	14 Audit Reviews planned: <ul style="list-style-type: none"> • 3 completed • 2 work in progress
TOTAL: SOUTH ESSEX HOMES				122

NON FINANCIAL SYSTEMS WORK COMPLETED FROM 2011/12

Key Corporate Business Processes				
All	All	Not audited	Performance Management in Departments	Completed September 2012
All	All	2006/07	Performance Management, focus team plans and staff appraisals (all directorates)	Completed September 2012
Risk Based Jobs				
C&L	4	Not Audited	Home to School Transport	Completed August 2012
	All	Not Audited	Monitoring / Management of Contracts – Pier Arches	Completed September 2012
Unplanned / Ad Hoc Work				
SS	5	N/A	Letting and Management of the Print Room Contract	Completed March 2012

NON FINANCIAL SYSTEMS WORK CARRIED FORWARD FROM 2011/12

Key Corporate Business Processes				
SS	2011/12	H	Information Management Working Group (An agreed extension to this audit has been included in the unplanned work section)	Initial review completed. Ongoing support being provided until October 2012.
Risk Based Jobs				
	All	Not Audited	Monitoring / Management of Contracts - Ad Hoc Maintenance Contract for Highways	Work in Progress

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Managing Partnership Risks				
LSP C&L	1, 3, 4, 5	2010/11	Children & Learning: Serious Case Review: Additional Support	Continued to March 2012 and remains in the Audit Plan for 2012/13.
Unplanned / Ad Hoc Work				
C&L	3,4,5	N/A	Compliance with Financial Procedures at a school (P)	Completed September 2012

APPENDIX B: INTERNAL AUDIT PLAN 2012/13

TIME ALLOCATION	INDICATIVE	
	DAYS	%
Business Management Processes	50	6
Key Financial Systems	320	37
Implementing Recommendations	50	6
Managing Service Risks	245	29
Grants	20	2
Ad Hoc Work	20	2
Managing the Audit Plan	35	4
South Essex Homes	122	14
TOTAL	862	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