

APPENDIX 2: INTERNAL AUDIT PLAN 2012/13

DEPT	LAST AUDITED	PRIORITY H / M	AUDIT ACTIVITY	CURRENT STATUS AS AT 1 MARCH 2013
MANAGING THE BUSINESS				
BUSINESS MANAGEMENT PROCESSES				
All	Annual	H	<ul style="list-style-type: none"> • Manager Assurance Statements for 2011/12 	Completed August 2012.
All		H	<ul style="list-style-type: none"> • Corporate Assurance Statements 	Completed March 2013.
All			KEY CORPORATE BUSINESS PROCESSES	
	2008/09	M	<ul style="list-style-type: none"> • Risk Management: Updating Current Processes 	Completed for 2012/13. In future this will be an annual review in the audit plan.
Business Management Processes				50 days
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 	Final action plans were issued in November 2012.
			Completing the audits of:	
F&R	Annual	H	<ul style="list-style-type: none"> • Accounts Receivable 	
ACS	Annual	H	<ul style="list-style-type: none"> • Accounts Receivable: Social Care Debtors 	
F&R	Annual	H	<ul style="list-style-type: none"> • Accounts Payable 	

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2012/13 Audit				Design	Testing
F&R	Annual	H	• Council Tax	Draft action plan produced.	Work in progress.
F&R	Annual	H	• National Non-Domestic Rates	Draft action plan produced.	Work in progress.
F&R	Annual	H	• Housing Benefit	Draft action plan produced.	Work in progress.
F&R	Annual	H	• General Ledger (Main Accounting)	Work in progress.	Scheduled for March / April 2013.
F&R	Annual	H	• Accounts Receivable	Draft action plan produced.	Work in progress.
ACS	Annual	H	• Accounts Receivable: Social Care Debtors	Work in progress.	Scheduled for March 2013.
F&R	Annual	H	• Accounts Payable	Work in progress.	Scheduled for March 2013.
HR&C	Annual	H	• Payroll	Draft action plan produced.	Work in progress.
F&R	Annual	H	• Cash and Banking (Income)	Work in progress.	Scheduled for March / April 2013.
F&R	Annual	H	• Treasury Management	Draft action plan produced.	Work in progress.
F&R	New area	H	• VAT	Work will be completed in each relevant systems job.	
SS / ACS	Annual	H	• Summary Financial Systems Audit Report	To be drafted as soon as the systems control weaknesses are agreed with officers.	
Key Financial Systems				320 days	
All	Quarterly	H	• Follow Up of Recommendations Made	Completed Q1, Q2, Q3 and Q4	
Implementing Recommendations				50 days	
TOTAL: MANAGING THE BUSINESS				420 days	

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DELIVERING SERVICES				
MANAGING SERVICE RISKS				
ACS			RISK BASED JOBS	
			Adult Commissioning	
			<ul style="list-style-type: none"> Disabled Facilities Grant 	Terms of Reference being produced. Work planned for March / April 2013.
			Community Strategy & Development	
	New area	H	<ul style="list-style-type: none"> Health & Wellbeing Board Governance Arrangements 	Terms of Reference produced. Work planned for March / April 2013.
			Culture	
			<ul style="list-style-type: none"> No work planned this year 	
C&L			RISK BASED JOBS	
			Children's Specialist Services	
		H	<ul style="list-style-type: none"> Serious Case Review Action Plan Implementation across partners 	<p>Awaiting information from one of the partners involved in this case.</p> <p>For Council services, in the process of auditing the work done to address the issues raised in the action plan.</p>
			School Support & Preventative Services	
			<i>Schools</i>	
		H	<ul style="list-style-type: none"> Adult Community College: Full Audit 	Fieldwork completed A draft report has been issued and is being finalised with the College.
	New area	H	<ul style="list-style-type: none"> Thematic review covering all Council schools: Purchasing and Procurement 	<p>The school survey is going out early March 2013.</p> <p>The sample of schools will then be visited to validate the evidence supporting the questionnaire.</p>

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		H	<ul style="list-style-type: none"> School A (Chase): Follow up of a previous audit report 	Completed December 2012. This report was discussed with the Head teacher and presented to the school's Governing Body in December 2012.
			UNPLANNED WORK	
		H	<ul style="list-style-type: none"> School A (Chase): Full Audit 	Fieldwork completed. A draft report has been produced. It will be issued shortly.
			<ul style="list-style-type: none"> School B (Priory) Investigation 	Completed June 2012. Attendance has been required at hearing in: <ul style="list-style-type: none"> June 2012 January 2013.
		H	<ul style="list-style-type: none"> School B (Priory): An assessment of the adequacy of the school's financial and governance arrangements 	Completed February 2013.
			<ul style="list-style-type: none"> School C (Friars): An assessment of the adequacy of the school's financial and governance arrangements 	Fieldwork completed. A draft report has been produced. It will be issued shortly.
C&L		N/A	<ul style="list-style-type: none"> School C (Friars): Contract letting to and management of specific contractor 	Work in progress.
			CRITICAL FRIEND	
		N/A	<ul style="list-style-type: none"> Induction days / Attendance at Events / Review Meetings 	Completed March 2013.
	New area	N/A	<ul style="list-style-type: none"> Development of Schools Risk Assessment Process 	Work in progress.
LSCB	2011/12	H	<ul style="list-style-type: none"> Children & Learning: Serious Case Review: Additional Support 	Completed December 2012.
ET&E			RISK BASED JOBS	
			Enterprise, Tourism & Regeneration	
			<ul style="list-style-type: none"> No work planned this year as no identified high priority audit areas in 2012/13. 	

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			Planning and Transport	
		H	<ul style="list-style-type: none"> Parking Management Schemes 	Terms of Reference agreed. Detailed work to start in March 2013.
	New area	H	<ul style="list-style-type: none"> Permit Scheme for Road Works 	Initial feedback provided prior to the scheme commencing October 2012. Issues raised initially followed up in February 2013. An updated, final memo will be issued in March 2013.
		H	Public Protection / Business Support Team	
	New area		<ul style="list-style-type: none"> Post restructure reviews of the operation of: <ul style="list-style-type: none"> Regulatory Services the Business Support Team 	Terms of Reference produced. Work planned in March / April 2013.
SS			RISK BASED JOBS	
			Customer Services	
			<i>ICT</i>	
		H	<ul style="list-style-type: none"> Service Review of the IT Function 	Fieldwork completed. Draft report issued.
	New area	H	<ul style="list-style-type: none"> Penetration Testing of Council IT Systems 	Terms of Reference produced. Fieldwork is to be undertaken in April 2013.
			Finance and Resources	
		H	<ul style="list-style-type: none"> Delivering Savings Spot Checks 	Fieldwork completed. Feedback provided to officers, refer Appendix 3.
	New area	H	<ul style="list-style-type: none"> Agresso Software Application, Automated Control Framework 	Final report issued January 2013.
			<ul style="list-style-type: none"> Attending the Agresso Support Board 	Last monthly meeting in March 2013.
	New area		<ul style="list-style-type: none"> Agresso, the Next Stage, Project Implementation and Change Management 	Critical friend feedback being provided regularly on this.

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			<i>Revenues and Benefits</i>	
	New area	H	<ul style="list-style-type: none"> New Council Tax Discount Scheme 	Terms of Reference agreed. Testing to be completed in March 2013 in line the system implementation project plan.
	New area	H	<ul style="list-style-type: none"> Hardship Fund 	System design critical friend work to commence March 2013.
			<ul style="list-style-type: none"> New Business Rates Scheme 	Work is still in progress to implement the new schemes. This work will now be undertaken in 2013/14.
	New area	H	<ul style="list-style-type: none"> Universal Credit Arrangements 	
			HR & Communications	
	New area	H	<ul style="list-style-type: none"> Management of Employee Relations Cases 	Draft report issued February 2013.
			Other	
	New area	H	<ul style="list-style-type: none"> Trading Companies, Year-end Governance Arrangements 	Complete March 2013.
PH			RISK BASED JOBS	
	New area	H	<ul style="list-style-type: none"> Operation / integration of Public Health Systems, Processes and Contracts 	Terms of Reference being agreed. Work planned for March / April 2013.
CROSS CUTTING SERVICE RISKS				
All			COMPLIANCE TESTING	
		H	<ul style="list-style-type: none"> Correctly Charging for Services 	Terms of Reference being produced. Work planned for March / April 2013.
TOTAL: MANAGING SERVICE RISKS				225 days
GRANT CLAIMS WORK				
			<ul style="list-style-type: none"> Local Transport Plan 	Completed September 2012.
TOTAL: GRANT CLAIMS WORK				10 days

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UNPLANNED WORK				
SS / C&L		N/A	<ul style="list-style-type: none"> • Troubled Families Programme - Funding Scheme 	Continuing discussions held with officers to support the development of robust evidenced based monitoring records.
ACS C&L		N/A	<ul style="list-style-type: none"> • Protecting data in hard copy files (linked to Information Management Working Group above) 	Completed October 2012. Relevant feedback provided.
ACS		N/A	<ul style="list-style-type: none"> • Priory Museums and Outbuildings Contract Investigation 	Completed March 2013.
ET&E		N/A	<ul style="list-style-type: none"> • Pier North End Amusements Investigation 	Completed March 2013.
TOTAL: UNPLANNED WORK				20 days
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 days
WORK CARRIED FORWARD FROM 2011/12				
NON FINANCIAL SYSTEMS WORK				
Key Corporate Business Processes				
All	New area	H	Performance Management in Departments	Completed September 2012.
All	2006/07	H	Performance Management, focus team plans and staff appraisals (all directorates)	Completed September 2012.

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Risk Based Jobs				
C&L	New area	H	Home to School Transport	Completed August 2012.
ET&E	New area	H	Monitoring / Management of Contracts – Pier Arches	Completed October 2012.
Unplanned / Ad Hoc Work				
SS	New area	N/A	Letting and Management of the Print Room Contract	Completed March 2012.
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)	Completed November 2012.
Risk Based Jobs				
ET&E	New area	M	Monitoring / Management of Contracts - Ad Hoc Maintenance Contract for Highways	Draft report being produced.
Unplanned / Ad Hoc Work				
C&L	N/A	H	School B: Compliance with Financial Procedures (Priory)	Completed September 2012.

TOTAL: SBC AUDIT DAYS	705 days
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SOUTH ESSEX HOMES

SEH	Annual	Various	Separate Audit Plan, including Housing Rents System and Following Up Action Plans	14 Audit Reviews planned: <ul style="list-style-type: none"> • 6 completed • 2 work in progress • 2 at Terms of Reference stage
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TOTAL: SOUTH ESSEX HOMES	122 days
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TOTAL: AUDIT DAYS	827 days
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RESOURCE ALLOCATION		
	% OF AUDIT PLAN	% OF AUDIT DAYS
Business Management Processes	7	6
Key Financial Systems	25	39
Implementing Recommendations	5	6
Managing Service Risks	36	25
Grants	1	2
Ad Hoc Work	6	3
Managing the Audit Plan	3	4
TOTAL FOR SBC	83	85
South Essex Homes	17	15
TOTAL	100%	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