

APPENDIX 4: DRAFT INTERNAL AUDIT PLAN 2013/14

DEPT	LAST AUDITED	AUDITABLE ENTITY AND 2013/14 AUDIT ACTIVITY	CURRENT STATUS
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MANAGING THE BUSINESS

DELIVERING GOOD GOVERNANCE

CE	Annual	<ul style="list-style-type: none"> • Assess compliance with the CIPFA / SOLACE Delivering Good Governance guidance 	
	08/09	<ul style="list-style-type: none"> • Risk Management: Review overall framework and adequacy of risk assessments in corporate reports 	
		<ul style="list-style-type: none"> • Map where we get independence evidence from on the strength of systems and processes and evaluate the level of the assurance it provides 	
		<ul style="list-style-type: none"> • Map corporate oversight and management groups and assess their effectiveness 	

Delivering Good Governance

80 days

KEY FINANCIAL SYSTEMS

			Evaluation	Testing
F&R	Annual	<ul style="list-style-type: none"> • Council Tax 	October to December	January to March
F&R	Annual	<ul style="list-style-type: none"> • National Non-Domestic Rates 		
F&R	Annual	<ul style="list-style-type: none"> • Housing Benefit 		
F&R	Annual	<ul style="list-style-type: none"> • General Ledger (Main Accounting) 		
F&R	Annual	<ul style="list-style-type: none"> • Accounts Receivable: General Debtors 		
		<ul style="list-style-type: none"> • Accounts Receivable: Social Care Debtors 		
F&R	Annual	<ul style="list-style-type: none"> • Accounts Payable (Creditors) 		
HR&C	Annual	<ul style="list-style-type: none"> • Payroll 		
F&R	Annual	<ul style="list-style-type: none"> • Cash and Banking (Income) 		
F&R	Annual	<ul style="list-style-type: none"> • Treasury Management 		
CS / PEOPLE	Annual	<ul style="list-style-type: none"> • Summary Financial Systems Audit Report 		

Key Financial Systems

200 days

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IMPLEMENTING RECOMMENDATIONS

All	Quarterly	<ul style="list-style-type: none"> Made in Internal Audit reports 	
		<ul style="list-style-type: none"> Regulatory Services: Contained in the Food Standards Agency Inspection Report 	
		<ul style="list-style-type: none"> Asset Management: Assess whether the recommendations contained in the previous report have been implemented 	

Implementing Recommendations

80 days

TOTAL: MANAGING THE BUSINESS

360 days

DELIVERING SERVICES

MANAGING SERVICE RISKS

PEOPLE	RISK BASED JOBS	
	Adult Services	
	<ul style="list-style-type: none"> Commissioning Adult Home Care Services: Home care contract management 	
	<ul style="list-style-type: none"> Commissioning Adult Home Care Services: Assess the effectiveness of the single point of referral arrangements 	
	Childrens Services	
	<ul style="list-style-type: none"> Child Protection and Safeguarding: Safeguarding Referrals, check recommendations made have been actioned properly for the 3previous reports in this area. 	

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		<i>Schools</i>	
		<ul style="list-style-type: none"> Risk based audit plan: 50% coverage in 2013/14 (See note (1) below about days allocated to this and funding of this work)	
		Commissioning, Procurement & Housing	
		<ul style="list-style-type: none"> Housing: Review the implementation of the new Allocations / Tenancy Policy 	
		Education	
		<ul style="list-style-type: none"> School Admissions and Exclusions: Work as a critical friend throughout the implementation of the new admissions IT application 	
		Cross Department Reviews	
		<ul style="list-style-type: none"> Vulnerable Adults: Work as a critical friend throughout the project to integrate safeguarding arrangements, with particular reference to: <ul style="list-style-type: none"> Evaluation of Proposals Training / Action Planning 	
		OTHER WORK	
		<ul style="list-style-type: none"> Attend Head Teacher induction days or other school type events as required and Schools Risk Management Group Meetings 	
PLACE		RISK BASED JOBS	
		Culture	
		<ul style="list-style-type: none"> Library Services: Assess the adequacy of the governance and operational processes when the new library opens 	
		Economy, Tourism & Regeneration	
		<ul style="list-style-type: none"> Property and Regeneration: Assess whether the new operational arrangements for delivering planned preventative maintenance are operating and delivering the proposed savings 	
		Public Protection	

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		<ul style="list-style-type: none"> • Environmental Protection: Undertake a post implementation review of the transfer from the APP to Uniform IT application 	
		Planning and Transport	
		<ul style="list-style-type: none"> • Traffic and Highways: Assess the adequacy of the systems and processes for managing and billing for rechargeable works 	
PH		RISK BASED JOBS	
		<ul style="list-style-type: none"> • Public Health: Review some aspect of service delivery, to be determined 	
CS		RISK BASED JOBS	
		Customer Services	
		ICT	
		<ul style="list-style-type: none"> • Assess the adequacy of the IT disaster recovery arrangements 	
		<ul style="list-style-type: none"> • Work with the service to get assurance that moving IT applications to remote server hosts is properly managed and operated once live 	
		<ul style="list-style-type: none"> • Work with the service as the End User Device Strategy is developed and delivered to get assurance over the management of key risks 	
		Finance & Resources	
		<ul style="list-style-type: none"> • Financial and Management Accounting: Assess whether the budgetary control processes applied by each Accountancy team with services is robust and consistent 	
		<ul style="list-style-type: none"> • Financial and Management Accounting: Assess whether the right financial information is getting to the right people at the right time 	
		<ul style="list-style-type: none"> • Agresso Project Implementation and Change Management: As a critical friend provide real time feedback on whether there is effective: <ul style="list-style-type: none"> • change management to existing functionality • project management of new developments and functionality is 	

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		appropriately tested and controlled before its released into the live system	
		<ul style="list-style-type: none"> • Revenues: Check that any changes to the NNDR system are appropriately managed, tested and implemented 	
		<ul style="list-style-type: none"> • Benefits: Assess whether the arrangements set up to administer the new Essential Living Fund are fit for purpose 	
		HR & Communications	
		<ul style="list-style-type: none"> • None 	
		Legal & Democratic Services	
		<ul style="list-style-type: none"> • None 	
OTHER WORK			
		<ul style="list-style-type: none"> • Continuous Auditing Project: The aim is to embed continuous auditing as an ongoing audit, counter fraud and management reporting tool into the operation of the Council's key financial systems 	March to September 2013
TOTAL: MANAGING SERVICE RISKS		360 days	
GRANT CLAIMS WORK			
		<ul style="list-style-type: none"> • Local Transport Plan 	
		<ul style="list-style-type: none"> • Safer Mobility for Elderly Road Users 	Jul / Aug 2013
TOTAL: GRANT CLAIMS WORK		20 days	
TOTAL: MANAGING CONTRACTOR WORK		60 days	
UNPLANNED WORK			

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TOTAL: UNPLANNED WORK	60 days
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MANAGING THE AUDIT PLAN

		Audit Planning, Resourcing	
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		Reporting to Management Team and Audit Committee	
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TOTAL: MANAGING THE AUDIT PLAN	35 days
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TOTAL: SBC AUDIT DAYS	885 DAYS
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SOUTH ESSEX HOMES

SEH	Annual	Separate Audit Plan, including Housing Rents System	
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TOTAL: SOUTH ESSEX HOMES	115 DAYS
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TOTAL: AUDIT DAYS	1,000 DAYS
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APPENDIX 3: INTERNAL AUDIT PLAN 2013/14

TIME ALLOCATION	INDICATIVE	
	DAYS	%
Managing the Business:	360	36%
Managing Service Risks:		
• People	130	13%
• Place	70	7%
• Support Services	145	14.5%
• Public Health	15	1.5%
Grants	20	2%
Unplanned Work	60	6%
Managing Contractor Work	50	5%
Managing the Audit Plan	35	3.5%
South Essex Homes	115	11.5%
TOTAL	1,000	100%
Note 1		
Schools Audits:		
From 2013/14, these are being paid for directly by the schools and being resourced through the framework contract. These days are in addition to those quoted above.		

KEY TO LEAD DEPARTMENTS / SERVICE AREAS	
CE	Chief Executive
F&R	Finance & Resources
HR&C	HR & Communications
CS	Corporate Services
PEOPLE	People
PLACE	Place
PH	Public Health
SEH	South Essex Homes