

APPENDIX 2: INTERNAL AUDIT PLAN 2012/13

DEPT	LAST AUDITED	PRIORITY H / M	AUDIT ACTIVITY	CURRENT STATUS AS AT 24 MAY 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"> Produce corporate assurance statements for key business processes 	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	Testing completed – action plans being agreed	
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		
ACS	Annual	H	• Accounts Receivable: Social Care Debtors		
F&R	Annual	H	• Accounts Payable		
HR&C	Annual	H	• Payroll		
F&R	Annual	H	• Cash and Banking (Income)		
F&R	Annual	H	• Treasury Management		
F&R	New area	H	• VAT	Work has been 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	
DELIVERING SERVICES					
MANAGING SERVICE RISKS					
ACS			RISK BASED JOBS		
			Adult Commissioning		
			• Disabled Facilities Grant	Testing completed. Draft report being produced.	

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			Community Strategy & Development	
	New area	H	<ul style="list-style-type: none"> Health & Wellbeing Board Governance Arrangements 	Testing completed. Draft report being produced.
			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 	Awaiting information from one of the partners involved in this case.
			School Support & Preventative Services	
			<i>Schools</i>	
		H	<ul style="list-style-type: none"> Adult Community College: Full Audit 	Completed June 2013.
	New area	H	<ul style="list-style-type: none"> Thematic review covering all Council schools: Purchasing and Procurement 	The survey has been completed. All school visits completed. The final reports to be issued in June 2013.
		H	<ul style="list-style-type: none"> School A: 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: Full Audit 	Completed May 2013
			<ul style="list-style-type: none"> School B 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: An assessment of the adequacy of the school's financial and governance arrangements 	Completed February 2013.

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			<ul style="list-style-type: none"> School C: An assessment of the adequacy of the school's financial and governance arrangements 	Testing completed. Final draft report with Headteacher for approval.
		N/A	<ul style="list-style-type: none"> School C: Contract letting to and management of specific contractor 	Now an active police investigation.
			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 	First version produced. This will be developed further in 2013/14.
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. 	
			Planning and Transport	
		H	<ul style="list-style-type: none"> Parking Management Schemes 	Work deferred to 2013/14. Testing to start in June 2013.
	New area	H	<ul style="list-style-type: none"> Permit Scheme for Road Works 	Interim feedback memo produced November 2012. Final feedback memo issued June 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 	Work in progress

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SS			RISK BASED JOBS	
			Customer Services	
			<i>ICT</i>	
		H	<ul style="list-style-type: none"> Service Review of the IT Function 	Completed May 2013.
	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 June 2013.
			Finance and Resources	
		H	<ul style="list-style-type: none"> Delivering Savings Spot Checks 	Fieldwork completed. Feedback provided to officers, refer Appendix 3 March 2013 Audit Committee report.
	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.
			<i>Revenues and Benefits</i>	
	New area	H	<ul style="list-style-type: none"> New Council Tax Discount Scheme 	Completed May 2013.
	New area	H	<ul style="list-style-type: none"> Essential Living Fund 	Initial research into the new arrangements undertaken. Audit planned for 2013/14.
	New area	H	<ul style="list-style-type: none"> New Business Rates Scheme 	Work is still in progress to implement the new scheme. This work will now be undertaken as part of the 2013/14 audit plan.
			HR & Communications	
	New area	H	<ul style="list-style-type: none"> Management of Employee Relations Cases 	Draft report to be agreed with Head of Service.
			Other	
	New area	H	<ul style="list-style-type: none"> Trading Companies, Year-end Governance Arrangements 	Complete March 2013.

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PH			RISK BASED JOBS	
	New area	H	<ul style="list-style-type: none"> Operation / integration of Public Health Systems, Processes and Contracts 	Rescheduled to start in June 2013 at the service's request.
CROSS CUTTING SERVICE RISKS				
All			COMPLIANCE TESTING	
		H	<ul style="list-style-type: none"> Correctly Charging for Services 	Deleted.
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
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 June 2013.
ET&E		N/A	<ul style="list-style-type: none"> Pier North End Amusements Investigation 	Completed March 2013.
ET&E		N/A	<ul style="list-style-type: none"> CCTV Control Room Relocation Contract Letting Query 	Feedback Memo Produced June 2013.
TOTAL: UNPLANNED WORK				20 days

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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 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.
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	Work completed. No report issued.

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Unplanned / Ad Hoc Work				
C&L	N/A	H	School B: Compliance with Financial Procedures	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	13 SEH audit reviews planned: <ul style="list-style-type: none"> • 10 completed • 2 work in progress • 1 agreed to be a critical friend role over the next six months
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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