

APPENDIX 2: INTERNAL AUDIT PLAN 2013/14

DEPT	AUDITABLE ENTITY AND 2013/14 ACTIVITY	STATUS AS AT 16 AUG 2013	
MANAGING THE BUSINESS			
DELIVERING GOOD GOVERNANCE			
CE	<ul style="list-style-type: none"> Compliance with CIPFA / SOLACE Delivering Good Governance 	Terms of Reference being produced. Work planned for Jan to Mar quarter.	
CS	<ul style="list-style-type: none"> Risk Management – overall process and risk assessments in corporate reports 	Terms of Reference being produced. Work planned for Jan to Mar quarter.	
CE	<ul style="list-style-type: none"> Mapping where we get independence evidence on the strength of systems and processes 	Work in Progress.	
CE	<ul style="list-style-type: none"> Mapping corporate oversight and management groups and assessing their effectiveness 	Work in Progress.	
Delivering Good Governance		80 days	
KEY FINANCIAL SYSTEMS			
2013/14		Evaluation	Testing
F&R	<ul style="list-style-type: none"> Council Tax 	October to December 2013	January to March 2014
F&R	<ul style="list-style-type: none"> National Non-Domestic Rates 		
F&R	<ul style="list-style-type: none"> Housing Benefit 		
F&R	<ul style="list-style-type: none"> General Ledger (Main Accounting) 		
F&R	<ul style="list-style-type: none"> Accounts Receivable: General Debtors 		
People	<ul style="list-style-type: none"> Accounts Receivable: Social Care Debtors 		
F&R	<ul style="list-style-type: none"> Accounts Payable (Creditors) 		
P&P	<ul style="list-style-type: none"> Payroll 		
F&R	<ul style="list-style-type: none"> Cash and Banking (Income) 		
F&R	<ul style="list-style-type: none"> Treasury Management 		
CS / People	<ul style="list-style-type: none"> Summary Financial Systems Audit Report (if required) 	April / May 2014	
CS	<ul style="list-style-type: none"> 9 system action plans (2012/13) 	Completed June 2013.	
People	<ul style="list-style-type: none"> Accounts Receivable: Social Care Debtors (2012/13) 	Completed August 2013.	
Key Financial Systems		225 days	

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All	<ul style="list-style-type: none"> Implementing Recommendations 	Q1 & Q2 completed.
Place	<ul style="list-style-type: none"> Including Food Standards Agency Inspection Report 	<p>All recommendations were due to implemented by 30 June 2013.</p> <p>Follow up work to take place before the Food Standards Agency re-visit (date as yet unconfirmed).</p>
Implementing Recommendations		80 days
TOTAL: MANAGING THE BUSINESS		385 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 	<p>Terms of Reference agreed.</p> <p>Fieldwork due to start at the end of August 2013.</p>
	<ul style="list-style-type: none"> Commissioning Adult Home Care Services - effectiveness of Single Point of Referral 	At the request of officers, this work has been postponed until 2014/15 as the service is conducting its own review of arrangements in 2013/14.
	<ul style="list-style-type: none"> Healthcheck of ongoing 'business' and compliance reporting to departmental senior management 	
	Children's Services	
	<ul style="list-style-type: none"> Child Protection and Safeguarding - Safeguarding Referrals 	
	<ul style="list-style-type: none"> Baby R 	
	<ul style="list-style-type: none"> Baby AR 	
	<ul style="list-style-type: none"> Baby K 	
	<i>Schools</i>	
	<ul style="list-style-type: none"> Risk based audit plan: <ul style="list-style-type: none"> 21 full audits 3 follow up audits 	<p>All these audits have now been planned and start dates agreed with the relevant schools.</p> <p>To date, the fieldwork has been completed for two audits. Draft reports are being produced.</p>

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		(Schools are being charged for the time required to deliver this work, so the audit days have not been included in total resource shown at the end of this plan)
	Procurement, Commissioning & Housing	
	<ul style="list-style-type: none"> • Disabled Facilities Grant (2012/13) 	Draft report being discussed with officers.
	<ul style="list-style-type: none"> • Housing - New Allocation / Tenancy Policy: Review Implementation 	Terms of Reference have been agreed. Start date for the commencement of fieldwork is currently being agreed.
	Learning	
	<ul style="list-style-type: none"> • Thematic review covering all Council schools: Purchasing and Procurement (2012/13) 	Summary draft report being discussed with officers. Individual reports being discussed with each school visited.
	<ul style="list-style-type: none"> • School Admissions and Exclusions - Implementation of New Admissions IT Application 	Start date being agreed.
	Community Strategy & Development	
	<ul style="list-style-type: none"> • Health & Wellbeing Board Governance Arrangements (2012/13) 	Draft report in the process of being finalised.
	Cross Department Reviews	
	<ul style="list-style-type: none"> • Vulnerable Adults - Integrating Safeguarding Arrangements: 	
	<ul style="list-style-type: none"> • Evaluation of Proposals 	
	<ul style="list-style-type: none"> • Training / Action Planning 	
	CRITICAL FRIEND WORK	
	<ul style="list-style-type: none"> • Induction days / Attendance at Events / Risk Management Group Meetings re schools 	The Head of Internal Audit has been attending Risk Management Group and other meetings throughout the year.
PLACE	RISK BASED JOBS	
	Culture	
	<ul style="list-style-type: none"> • Library Services - New Library: Governance and Operational Processes 	Terms of Reference being agreed.
	Economy, Regeneration & Tourism	
	<ul style="list-style-type: none"> • Property and Regeneration Planned Preventative Maintenance: Will the new arrangements work and the savings be delivered 	Terms of Reference agreed. Fieldwork due to be completed mid August 2013.

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	Public Protection	
	<ul style="list-style-type: none"> • Environmental Protection - Post Implementation Review: APP to Uniform 	Terms of Reference being agreed. This work is now linked to and supporting the audit of the post-restructure review of the Regulatory Services Group.
	Public Protection / Economy, Regeneration & Tourism	
	<ul style="list-style-type: none"> • Post restructure reviews of the operation of: <ul style="list-style-type: none"> • Regulatory Services • the Business Support Teams (2012/13) 	Initial work completed on the Regulatory Services Group. Draft report issued in July 2013. This work is now linked to and being supported by the audit of the implementation of the Uniform system. The work focusing on the Business Support Teams is in progress.
	Planning and Transport	
	<ul style="list-style-type: none"> • Parking Management Schemes (2012/13) 	Fieldwork substantially complete.
	<ul style="list-style-type: none"> • Traffic and Highways - Rechargeable Works: Systems and Processes 	
PH	RISK BASED JOBS	
	<ul style="list-style-type: none"> • Public Health – Management of Contracts 	Terms of Reference agreed. Fieldwork started 12 August 2013.
CS	RISK BASED JOBS	
	Customer Services - ICT	
	<ul style="list-style-type: none"> • Penetration Testing of Council IT Systems (2012/13) 	Draft report being discussed with officers.
	<ul style="list-style-type: none"> • Disaster Recovery 	Terms of Reference and start dates for the audits being agreed.
	<ul style="list-style-type: none"> • Hosting Applications: Options Where Physical Servers Required 	Terms of Reference and start dates for the audits being agreed.
	<ul style="list-style-type: none"> • End User Device Strategy: Risks and Delivery Of 	Terms of Reference and start dates for the audits being agreed.
	Finance & Resources	
	<ul style="list-style-type: none"> • Financial and Management Accounting - Budgetary Control Processes applied by Accountancy with Services 	
	<ul style="list-style-type: none"> • Financial and Management Accounting - Financial Reporting: Appropriateness Of 	

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	<ul style="list-style-type: none"> Financial and Management Accounting - Agresso Phase Two, Project Implementation and Change Management 	<p>Three advisory feedback papers produced since January 2013.</p> <p>This work will continue until as required until March 2014.</p>
	<ul style="list-style-type: none"> Financial and Management Accounting – Advisory role on implementing the new cash receipting system 	Terms of Reference being drafted.
	<ul style="list-style-type: none"> Benefits - Administration of the Essential Living Fund 	This will be a joint piece of work with Essex County Council. Terms of Reference being drafted.
	People & Policy	
	<ul style="list-style-type: none"> Management of Employee Relations Cases (2012/13) 	Completed August 2013.
	Legal & Democratic Services	
	<ul style="list-style-type: none"> None 	
	Cross Department Reviews	
	<ul style="list-style-type: none"> Asset Management - Follow up previous report 	

CROSS CUTTING SERVICE RISKS

CS F&R, P&P & SEH	<ul style="list-style-type: none"> Financial and Management Accounting / Council Tax and Benefits / Housing Rents - Continuous Auditing and Assurance 	<p>Ongoing through 2013/14.</p> <p>The scope and approach to the work has been agreed. The required data is being obtained and reports being created.</p>
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TOTAL: MANAGING SERVICE RISKS

425 days

GRANT CLAIMS WORK

Place	<ul style="list-style-type: none"> Local Transport Plan 	<p>Fieldwork completed. Once this is reviewed, the claim can be signed off.</p> <p>Claim submission deadline 30 September 2013.</p>
People	<ul style="list-style-type: none"> Safer Modes of Transport for Elderly Road Users 	<p>Work substantially complete.</p> <p>Claim submission deadline 30 September 2013.</p>

TOTAL: GRANT CLAIMS WORK

20 days

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UNPLANNED WORK		
People	Troubled Families Programme – Payments By Results Scheme for Local Authorities	First grant claimed audited prior to submission at the end of July 2013.
People	Procurement Review Group Requests	Since April, six requests for exemption to tendering requirements have been assessed and feedback provided.
People	Community Retrofit Through Sustainable Technology (CREST) – ‘critical friend’ role to assist the development of project governance, financial control and compliance with associated grant fund terms and conditions.	Initial meetings have been held and required contribution and the timing thereof is being agreed.
TOTAL: UNPLANNED WORK		60 days
MANAGING THE AUDIT PLAN		
	Audit Planning, Resourcing	
	Reporting to Management Team and Audit Committee	
	Managing contractor work	
TOTAL: MANAGING THE AUDIT PLAN		95 days
TOTAL: SBC AUDIT DAYS		985 DAYS
SOUTH ESSEX HOMES		
SEH	Separate Audit Plan, including Housing Rents System	17 audits included in the 2013/14 Audit Plan. To date: <ul style="list-style-type: none"> • 2 audits have agreed Terms of Reference and are in progress • 1 audit is completed.
TOTAL: SOUTH ESSEX HOMES		115 DAYS
TOTAL AUDIT DAYS (EXCL. SCHOOLS PROGRAMME)		1,100 DAYS

APPENDIX 3: INTERNAL AUDIT PLAN 2013/14

RESOURCE ALLOCATION		
	INDICATIVE	
	DAYS	%
Managing the Business:		
• Delivering Good Governance	80	7%
• Key Financial Systems	225	20%
• Implementing Recommendations	80	7%
Managing Service Risks:		
• People	170	15%
• Place	90	8%
• Corporate Services	150	14%
• Public Health	15	1%
Grants	20	2%
Unplanned Work	60	5%
Managing the Audit Plan	95	9%
South Essex Homes	115	10%
TOTAL	1,100	100%

KEY TO LEAD DEPARTMENTS / SERVICE AREAS	
CE	Chief Executive
F&R	Finance & Resources
P&P	People & Policy
CS	Corporate Services
	People
	Place
PH	Public Health
SEH	South Essex Homes