

APPENDIX 2: INTERNAL AUDIT PLAN 2013/14

DEPT	AUDITABLE ENTITY AND 2013/14 ACTIVITY	STATUS AS AT 20 DEC 2013
MANAGING THE BUSINESS		
DELIVERING GOOD GOVERNANCE		
CE	<ul style="list-style-type: none"> Compliance with CIPFA / SOLACE Delivering Good Governance 	This work will be undertaken Mar / Apr 2014 to support the Head of Internal Audit opinion and Annual Governance Statement.
CS	<ul style="list-style-type: none"> Risk Management – overall process and risk assessments in corporate reports 	Work planned for Jan to Mar quarter. Terms of Reference being produced.
CE	<ul style="list-style-type: none"> Mapping where we get independence evidence on the strength of systems and processes 	This work will be completed between Jan and Mar as part of the audit planning process for 2014/15.
CE	<ul style="list-style-type: none"> Mapping corporate oversight and management groups and assessing their effectiveness 	Mapping element of the work is substantially complete.
Delivering Good Governance		80 days
KEY FINANCIAL SYSTEMS		
2013/14		
F&R	<ul style="list-style-type: none"> Council Tax 	Work in Progress
F&R	<ul style="list-style-type: none"> National Non-Domestic Rates 	To be completed between Jan and Apr 2014
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 	Field work complete
CS / People	<ul style="list-style-type: none"> Summary Financial Systems Audit Report (if required) 	April / May 2014

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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
All	<ul style="list-style-type: none"> Reports followed up 	
	<ul style="list-style-type: none"> Delivering Financial Savings 	June 2013
	<ul style="list-style-type: none"> Home to School Transport 	September 2013
	<ul style="list-style-type: none"> Adult Community College 	Final draft report is with clients for sign off.
	<ul style="list-style-type: none"> Agresso Software Application, Automated Controls Framework 	Completed December 2013 – see Summary Audit Progress Report.
Place	<ul style="list-style-type: none"> Including Food Standards Agency Inspection Report 	All recommendations were due to be implemented by 30 June 2013. Follow up work to take place before the Food Standards Agency re-visit (date as yet unconfirmed).
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 	Fieldwork substantially complete.
	<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"> Health check of ongoing 'business' and compliance reporting to departmental senior management 	

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	Children's Services	
	<ul style="list-style-type: none"> • Child Protection and Safeguarding – Confirming Council services' action plans, in relation to the following cases, have been implemented properly 	
	<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"> • Risked based audit plan: <ul style="list-style-type: none"> • 21 full audits • 3 follow up audits (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) 	<p>All these audits have now been planned and start dates agreed with the relevant schools.</p> <p>6 full audits have been undertaken:</p> <ul style="list-style-type: none"> • 2 reports have been finalised • 4 are at draft report stage. <p>1 follow up audit has been undertaken, and a draft report is being produced.</p>
	Learning	
	<ul style="list-style-type: none"> • Thematic review covering all Council schools: Purchasing and Procurement (2012/13) 	Finalised October 2013.
	<ul style="list-style-type: none"> • School Admissions and Exclusions - Implementation of New Admissions IT Application 	
	Procurement, Commissioning & Housing	
	<ul style="list-style-type: none"> • Disabled Facilities Grant (2012/13) 	Draft report is being discussed with officers.
	<ul style="list-style-type: none"> • Housing - New Allocation / Tenancy Policy: Review Implementation 	Terms of Reference being agreed. Fieldwork to take place in Quarter 4.
	Community Strategy & Development	
	<ul style="list-style-type: none"> • Health & Wellbeing Board Governance Arrangements (2012/13) 	Draft report with officers.
	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 	

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	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 attends the School Support and Improvement Group meetings throughout the year.
PLACE	RISK BASED JOBS	
	Culture	
AC	<ul style="list-style-type: none"> Library Services - New Library: Governance and Operational Processes 	<p>Terms of Reference agreed. Some initial work has been undertaken to assess the adequacy of the governance framework. It has been agreed with the Corporate Director to delay the detailed fieldwork until Quarter 4.</p>
	Economy, Regeneration & Tourism	
	<ul style="list-style-type: none"> Property and Regeneration – Corporate Repairs and Maintenance of Council Buildings: Will the new arrangements work and the savings be delivered 	Draft report being produced.
	Public Protection	
	<ul style="list-style-type: none"> Environmental Protection - Post Implementation Review: APP to Uniform 	This work is an advisory review to help the service develop its Uniform reporting capability.
	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) 	<p>Initial work completed on the Regulatory Services Group. Draft report issued in July 2013.</p> <p>This work is now linked to and being supported by the audit of the implementation of the Uniform system.</p> <p>Initial feedback regarding to be provided re the Business Support Teams.</p>
	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 	Agreed with the Corporate Director to delete this, as work undertaken within the department has reduced the risks in this area.
PH	RISK BASED JOBS	
	<ul style="list-style-type: none"> Public Health – Management of Contracts 	Completed December 2013.

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CS	RISK BASED JOBS	
	Customer Services - ICT	
	<ul style="list-style-type: none"> • Penetration Testing of Council IT Systems (2012/13) 	Completed October 2013.
	<ul style="list-style-type: none"> • Disaster Recovery 	Final draft report with officers.
	<ul style="list-style-type: none"> • Hosting Applications: Options Where Physical Servers Required 	This work is being re-scheduled to fit in with the provider's changed timetable to migrate the Council's systems.
	<ul style="list-style-type: none"> • End User Device Strategy: Risks and Delivery Of 	Postponed given need to, and overlap with, with Public Sector Network compliance 20 November 2013 deadline.
	Finance & Resources	
	<ul style="list-style-type: none"> • Financial and Management Accounting - Budgetary Control Processes applied by Accountancy with Services 	Terms of Reference being agreed.
	<ul style="list-style-type: none"> • Financial and Management Accounting - Financial Reporting: Appropriateness Of 	Terms of Reference being agreed.
	<ul style="list-style-type: none"> • Financial and Management Accounting - Agresso Phase Two, Project Implementation and Change Management 	Three advisory feedback papers produced since January 2013. This work will continue as required until March 2014.
	<ul style="list-style-type: none"> • Financial and Management Accounting – Advisory role on implementing the new cash receipting system 	Terms of Reference agreed. Work in Progress.
	<ul style="list-style-type: none"> • Benefits - Administration of the Essential Living Fund 	Fieldwork complete. Draft report being produced.
	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 	

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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 alongside 2013/14 key financial system audits.</p> <p>The scope and approach to the work has been agreed. The required data is being obtained and reports being created.</p>
TOTAL: MANAGING SERVICE RISKS		425 days

GRANT CLAIMS WORK		
Place	<ul style="list-style-type: none"> Local Transport Plan 	Signed off by due date.
People	<ul style="list-style-type: none"> Safer Modes of Transport for Elderly Road Users 	Signed off by due date.
People	<ul style="list-style-type: none"> Troubled Families Programme – Payments By Results Scheme for Local Authorities 	<p>First grant claim audited prior to submission at the end of July 2013.</p> <p>Second grant claim audited prior to submission in October 2013.</p>
TOTAL: GRANT CLAIMS WORK		20 days

UNPLANNED WORK		
People	Procurement Review Group Requests	Since April, seven 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. Required contribution and the timing thereof is being agreed.
People	South East Alliance of Landlords (SEAL) - to look at the monitoring arrangements in place which will measure the effectiveness of SEAL’s self-regulated method of addressing issues relating to rented accommodation in the Borough.	Draft report being prepared.

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People	Direct Payments (mental health) – to assess the robustness of the controls in place and identify any weaknesses that may lead, or have led to, fraudulent activities occurring.	Fieldwork in progress.

TOTAL: UNPLANNED WORK	60 days
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MANAGING THE AUDIT PLAN

	Audit Planning, Resourcing	
	Reporting to Management Team and Audit Committee	
	Managing contractor work	

TOTAL: MANAGING THE AUDIT PLAN	95 days
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TOTAL: SBC AUDIT DAYS	985 DAYS
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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"> • 5 audits have been completed • 1 audit is work in progress.
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TOTAL: SOUTH ESSEX HOMES	115 DAYS
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TOTAL AUDIT DAYS (EXCL. SCHOOLS PROGRAMME)	1,100 DAYS
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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