

## APPENDIX 1: INTERNAL AUDIT PLAN 2013/14

DEPT	AUDIT PLANNED	STATUS AS AT 28 FEBRUARY 2014 (Changes in status highlighted in <b>bold</b> )
<b>MANAGING THE BUSINESS</b>		
<b>DELIVERING GOOD GOVERNANCE</b>		
All	<ul style="list-style-type: none"> <li>Compliance with CIPFA / SOLACE Delivering Good Governance:</li> </ul>	
All	<ul style="list-style-type: none"> <li>Risk Management – Evaluating Risk in Corporate Reporting</li> </ul>	<b>Work in Progress.</b>
All	<ul style="list-style-type: none"> <li><b>Data Quality: Performance Indicators</b></li> </ul>	<b>Work due to start in March.</b>
CE	<ul style="list-style-type: none"> <li>Mapping where we get independence evidence from on the operation of systems, processes or services (e.g. independent inspections, accreditations, peer reviews etc)</li> </ul>	<p><b>This has been discussed during planning meetings with Corporate Directors and Heads of Service.</b></p> <p><b>Where such independent evidence is routinely available, it has been taken into account in assessing risk as part of 2014/15 audit planning.</b></p> <p><b>Once this exercise has been completed, the results will be shared with the Good Governance Group.</b></p>
CE	<ul style="list-style-type: none"> <li>Mapping corporate oversight and management groups and assessing their effectiveness</li> </ul>	<p><b>This exercise has focused on officer groups and been used to identify those that form an important part of the Council's overall control and assurance framework. These groups have been included as a potential source of assurance in the audit risk assessment produced as part of the planning process.</b></p> <p><b>A map of groups identified will be provided to senior management in due course with feedback on set up.</b></p>
<b>KEY FINANCIAL SYSTEMS</b>		
F&R	<ul style="list-style-type: none"> <li>Council Tax</li> </ul>	<b>Work in Progress.</b>
F&R	<ul style="list-style-type: none"> <li>National Non-Domestic Rates</li> </ul>	<b>Work in Progress.</b>
F&R	<ul style="list-style-type: none"> <li>Housing Benefit</li> </ul>	<b>Work in Progress.</b>
F&R	<ul style="list-style-type: none"> <li>General Ledger (Main Accounting)</li> </ul>	<b>Work in Progress.</b>
F&R	<ul style="list-style-type: none"> <li>Accounts Receivable: General Debtors</li> </ul>	<b>Work in Progress.</b>

## APPENDIX 1: INTERNAL AUDIT PLAN 2013/14

DEPT	AUDIT PLANNED	STATUS AS AT 28 FEBRUARY 2014 (Changes in status highlighted in <b>bold</b> )
People	<ul style="list-style-type: none"> <li>Accounts Receivable: Social Care Debtors</li> </ul>	<b>The 2012/13 report is to be followed up. Work to start in March 2014.</b>
F&R	<ul style="list-style-type: none"> <li>Accounts Payable (Creditors)</li> </ul>	<b>Work in Progress.</b>
P&P	<ul style="list-style-type: none"> <li>Payroll</li> </ul>	<b>Work in Progress.</b>
F&R	<ul style="list-style-type: none"> <li>Cash and Banking (Income)</li> </ul>	<b>Work to start in March 2014.</b>
F&R	<ul style="list-style-type: none"> <li>Treasury Management</li> </ul>	<b>Draft report being produced.</b>
CS / People	<ul style="list-style-type: none"> <li>Summary Financial Systems Audit Report</li> </ul>	Due April / May 2014 if required.
CS	<ul style="list-style-type: none"> <li>9 system action plans (2012/13)</li> </ul>	Completed June 2013.
People	<ul style="list-style-type: none"> <li>Accounts Receivable: Social Care Debtors (2012/13)</li> </ul>	Completed August 2013.

### IMPLEMENTING RECOMMENDATIONS

All	<ul style="list-style-type: none"> <li>Reports followed up</li> </ul>	
	<ul style="list-style-type: none"> <li>Delivering Financial Savings</li> </ul>	Completed June 2013.
	<ul style="list-style-type: none"> <li>Home to School Transport</li> </ul>	Completed September 2013.
	<ul style="list-style-type: none"> <li><b>Adult Community College</b></li> </ul>	<b>Completed February 2014.</b>
	<ul style="list-style-type: none"> <li>Agresso Software Application, Automated Controls Framework</li> </ul>	Completed December 2013.
	<ul style="list-style-type: none"> <li>IT Service Review</li> </ul>	<b>Work in Progress.</b>
Place	<ul style="list-style-type: none"> <li>Including Food Standards Agency Inspection Report</li> </ul>	<b>No longer required. Re-inspection is taking place in March 2014.</b>

### MANAGING SERVICE RISKS

PEOPLE	RISK BASED JOBS	
	<b>Adult Services</b>	
	<ul style="list-style-type: none"> <li><b>Commissioning Adult Home Care Services</b> - Home Care contract management</li> </ul>	<b>Draft report being produced.</b>
	<ul style="list-style-type: none"> <li><b>Commissioning Adult Home Care Services</b> - Effectiveness of Single Point of Referral</li> </ul>	At the request of officers, work was postponed until 2014/15 as the service is conducting its own review of arrangements in 2013/14.

## APPENDIX 1: INTERNAL AUDIT PLAN 2013/14

DEPT	AUDIT PLANNED	STATUS AS AT 28 FEBRUARY 2014 (Changes in status highlighted in <b>bold</b> )
	<ul style="list-style-type: none"> <li>Health check of ongoing 'business' and compliance reporting to departmental senior management</li> </ul>	Discussions are being had about the potential to link this type of work into the overall cultural change programme.
	<b>Children's Services</b>	
	<ul style="list-style-type: none"> <li><b>Child Protection and Safeguarding</b> – Confirming Council services' action plans, in relation to three cases, have been implemented properly.</li> </ul>	<b>Work to start in March 2014.</b>
	<i>Schools</i>	
	<ul style="list-style-type: none"> <li>Risk based full audits</li> </ul>	<b>Of the 17 audits in the work programme:</b> <ul style="list-style-type: none"> <li>fieldwork has been completed for 13</li> <li>six are at draft report stage</li> <li>seven reports have been finalised</li> <li>four are planned for March 2014.</li> </ul>
	<ul style="list-style-type: none"> <li>Follow up audits: <ul style="list-style-type: none"> <li>Chase High School</li> </ul> </li> </ul>	<b>Completed January 2014.</b>
	<b>Learning</b>	
	<ul style="list-style-type: none"> <li>Thematic review covering all Council schools: Purchasing and Procurement (2012/13)</li> </ul>	Completed October 2013.
	<ul style="list-style-type: none"> <li><b>School Admissions and Exclusions</b> - Implementation of New Admissions IT Application</li> </ul>	<b>Planned for March / April 2014.</b>
	<b>Procurement, Commissioning &amp; Housing</b>	
	<ul style="list-style-type: none"> <li>Disabled Facilities Grants</li> </ul>	<b>Completed January 2014.</b>
	<ul style="list-style-type: none"> <li><b>Housing</b> - New Allocation / Tenancy Policy: Review Implementation</li> </ul>	<b>Planned for March / April 2014.</b>
	<b>Community Strategy &amp; Development</b>	
	<ul style="list-style-type: none"> <li>Health &amp; Wellbeing Board Governance Arrangements</li> </ul>	<b>Completed January 2014.</b>
	<b>Cross Department Reviews</b>	
	<ul style="list-style-type: none"> <li><b>Vulnerable Adults</b> - Integrating Safeguarding Arrangements: <ul style="list-style-type: none"> <li>Evaluation of Proposals</li> <li>Training / Action Planning</li> </ul> </li> </ul>	Support and challenge to be provided as required.
	<b>CRITICAL FRIEND WORK</b>	
	<ul style="list-style-type: none"> <li>Induction days / Attendance at Events / Risk Management Group Meetings re schools</li> </ul>	The Head of Internal Audit attends the School Support and Improvement Group meetings throughout the year.

## APPENDIX 1: INTERNAL AUDIT PLAN 2013/14

DEPT	AUDIT PLANNED	STATUS AS AT 28 FEBRUARY 2014 (Changes in status highlighted in <b>bold</b> )
<b>PLACE</b>	<b>RISK BASED JOBS</b>	
	<b>Culture</b>	
	<ul style="list-style-type: none"> <li>• <b>Library Services</b> - New Library: Governance and Operational Processes</li> </ul>	<p>Terms of Reference agreed. Initial work undertaken to assess the adequacy of the governance framework. <b>Detailed field work to commence in March 2014.</b></p>
	<b>Economy, Regeneration &amp; Tourism</b>	
	<ul style="list-style-type: none"> <li>• <b>Property and Regeneration</b> – Corporate Repairs and Maintenance of Council Buildings: Will the new arrangements work and the savings be delivered</li> </ul>	<b>Draft report being produced.</b>
	<b>Public Protection</b>	
	<ul style="list-style-type: none"> <li>• <b>Environmental Protection</b> - Post Implementation Review: APP to Uniform</li> </ul>	<p>This was an advisory review to help the service develop its Uniform reporting capability. It has been integrated into the post restructure review outlined below.</p>
	<b>Public Protection / Economy, Regeneration &amp; Tourism</b>	
	<ul style="list-style-type: none"> <li>• Post restructure reviews of the operation of:                             <ul style="list-style-type: none"> <li>• Regulatory Services</li> <li>• the Business Support Teams</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Regulatory Services, Complete</li> <li>• <b>Business Support Team, Complete March 2014.</b></li> </ul>
	<b>Planning and Transport</b>	
	<ul style="list-style-type: none"> <li>• Parking Management Schemes</li> </ul>	<b>Interim draft reporting being finalised with officers.</b>
	<ul style="list-style-type: none"> <li>• <b>Traffic and Highways</b> - Rechargeable Works: Systems and Processes</li> </ul>	Agreed with the Corporate Director to delete this, as work undertaken within the department has reduced the risks in this area.
<b>PH</b>	<b>RISK BASED JOBS</b>	
	<ul style="list-style-type: none"> <li>• <b>Public Health</b> – Management of Contracts</li> </ul>	Completed December 2013.
<b>CS</b>	<b>RISK BASED JOBS</b>	
	<b>Customer Services - ICT</b>	
	<ul style="list-style-type: none"> <li>• Penetration Testing of Council IT Systems (2012/13)</li> </ul>	Completed October 2013.

## APPENDIX 1: INTERNAL AUDIT PLAN 2013/14

DEPT	AUDIT PLANNED	STATUS AS AT 28 FEBRUARY 2014 (Changes in status highlighted in <b>bold</b> )
	<ul style="list-style-type: none"> <li>Disaster Recovery</li> </ul>	<b>Completed March 2014.</b>
	<ul style="list-style-type: none"> <li>Hosting Applications: Options Where Physical Servers Required</li> </ul>	This work has been re-scheduled to fit in with the provider's changed timetable to migrate the Council's systems. <b>Planned for March / April 2014.</b>
	<ul style="list-style-type: none"> <li>End User Device Strategy: Risks and Delivery Of</li> </ul>	This work has been delayed given the need to, and overlap with, with Public Sector Network compliance 20 November 2013 deadline. <b>Planned for March / April 2014.</b>
	<b>Finance &amp; Resources</b>	
	<ul style="list-style-type: none"> <li><b>Financial and Management Accounting</b> - Budgetary Control Processes applied by Accountancy with Services</li> </ul>	<b>Work in Progress.</b>
	<ul style="list-style-type: none"> <li><b>Financial and Management Accounting</b> - Financial Reporting: Appropriateness Of</li> </ul>	<b>Work in Progress.</b>
	<ul style="list-style-type: none"> <li><b>Financial and Management Accounting</b> - Agresso Phase Two, Project Implementation and Change Management</li> </ul>	Three advisory feedback papers produced since January 2013. <b>Work in Progress, reviewing operational controls following recent changes linked to security, resilience and change control.</b>
	<ul style="list-style-type: none"> <li><b>Financial and Management Accounting</b> – Advisory role on implementing the new cash receipting system</li> </ul>	<b>Work in Progress.</b> <b>Tender documentation processed reviewed and Capita Project Plan assessed. Interim report being produced.</b>
	<ul style="list-style-type: none"> <li><b>Benefits</b> - Administration of the Essential Living Fund</li> </ul>	<b>Fieldwork complete.</b> <b>Draft report being produced.</b>
	<b>People &amp; Policy</b>	
	<ul style="list-style-type: none"> <li>Management of Employee Relations Cases (2012/13)</li> </ul>	Completed August 2013.
	<b>Legal &amp; Democratic Services</b>	
	<ul style="list-style-type: none"> <li>None</li> </ul>	
	<b>Cross Department Reviews</b>	
	<ul style="list-style-type: none"> <li><b>Asset Management</b> - Follow up previous report</li> </ul>	<b>To be considered as a full audit for 2014/15 so this work has been delayed.</b>

## APPENDIX 1: INTERNAL AUDIT PLAN 2013/14

DEPT	AUDIT PLANNED	STATUS AS AT 28 FEBRUARY 2014 (Changes in status highlighted in <b>bold</b> )
------	---------------	--

### CROSS CUTTING SERVICE RISKS

CS F&R, P&P & SEH	<ul style="list-style-type: none"> <li><b>Financial and Management Accounting / Council Tax and Benefits / Housing Rents</b> - Continuous Auditing and Assurance</li> </ul>	<p>Data matches have been produced for accounts payable, payroll and housing rent.</p> <p>Discussions underway to see if these reports can be built into Agresso's management reporting suite.</p> <p>A short report will be produced at the end of this exercise highlighting lessons learnt and opportunities to develop the use of this technique further in the future.</p>
----------------------------	---	---

### GRANT CLAIMS WORK

Place	<ul style="list-style-type: none"> <li>Local Transport Plan</li> </ul>	Signed off by due date.
People	<ul style="list-style-type: none"> <li>Safer Modes of Transport for Elderly Road Users</li> </ul>	Signed off by due date.
People	<ul style="list-style-type: none"> <li>Troubled Families Programme – Payments By Results Scheme for Local Authorities</li> </ul>	<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> <p><b>Third grant reviewed February 2014. A briefing note is being provided regarding audit work done to date.</b></p>

### UNPLANNED WORK

People	Procurement Review Group Requests	Since April, <b>eight</b> 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.	<p>Initial meetings have been held.</p> <p><b>Document review due to be completed by 31 March 2014.</b></p>

## APPENDIX 1: INTERNAL AUDIT PLAN 2013/14

DEPT	AUDIT PLANNED	STATUS AS AT 28 FEBRUARY 2014 (Changes in status highlighted in <b>bold</b> )
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.	<b>Briefing note has been discussed with officers.</b> <b>An action plan is being completed with relevant parties to this agreement.</b>
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.	<b>Draft report being produced.</b>

### MANAGING THE AUDIT PLAN

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

### SOUTH ESSEX HOMES

SEH	Separate Audit Plan, including Housing Rents System	20 audits included in the 2013/14 Audit Plan including quarterly follow up reviews. To date: <ul style="list-style-type: none"> <li>• <b>seven audits have been completed</b></li> <li>• <b>eight audits are in progress.</b></li> </ul>
-----	---	---

#### KEY TO LEAD DEPARTMENTS / SERVICE AREAS

<b>CE</b>	Chief Executive
<b>CS</b>	Corporate Services
<b>PE</b>	People
<b>PL</b>	Place
<b>PH</b>	Public Health
<b>SEH</b>	South Essex Homes