Dept	Service Activity	Work type	Focus of the Audit
Managing the Business			
Excellent: Deliver cost effective, targeted, services that meet the identified needs of our community			
PE	Partnership Management: Section 75 Agreements	Core	To assess whether Section 75 agreements clearly set out the service requirements and how the service will be managed on an ongoing basis.
All	Business Continuity	Core	To assess whether the Council has effectively analysed the results of Operation Meltdown and introduced the required improvements.
All	Complaints Handling	Core	To assess whether stage one and two complaints have been handled in compliance with the policy.
All	Procurement	Core Fraud Risk	To provide critical but supportive challenge as the Head of Procurement develops and implements the new procurement and contract management.
Managing Service Delivery Risks			
Safe: Continue to reduce crime, disorder and anti-social behaviour			
	No audit planned		
Clean: Ensure a well maintained and attractive street scene, parks and open spaces			
	No audit planned		
Clean: Where possible minimise our impact on the natural environment			
PL	Waste Disposal	Core Fraud Risk	To assess the effectiveness of contract management arrangements for disposing of waste through the waste processing plant.
Healthy: Continue to improve outcomes for vulnerable children and adults			
PE	Adult Social Care Services	In year risk	To assess whether robust arrangements are being put in place to calculate and monitor individual's care costs and their progress toward the Care Cap introduced by the Care Act.
PE	Adult Social Care Services	Core	To assess whether improvement actions identified by the Care Quality Commission inspections are effectively and promptly dealt with.
PE	Adult Social Care Services	Core Fraud Risk	To assess whether personal budgets paid by direct payments are valid, accurate and complete as per the client's assessed needs.

Dept	Service Activity	Work type	Focus of the Audit
PE	Adult Social Care Services	Core	To assess whether there is robust management review of adult social care files to ensure they met all required statutory and good practice requirements.
PE	Adult Social Care Services	Core Fraud Risk	To assess whether residential care placements are effectively and economically procured to meet the client's assessed needs.
PE	Fostering and Adoption	Core Fraud Risk	To assess whether payments to foster and adoption parents are valid, accurate and complete.
PE	Safeguarding	Core	To assess whether any required improvement actions identified by the review of the arrangements to prevent child sexual exploitation have been formed into a robust action plan and implemented in a timely manner.
PE	Safeguarding	Core	To assess whether action plans produced following safeguarding reviews (children's and or adult Serious Case Reviews and or Domestic Homicide reviews) are being implemented, in a timely manner and actively monitored by senior management.
PE	Special Educational Needs	Core	To assess whether allocations of Special Educational Needs budgets to schools are accurately calculated and there is effective use of top up funding to those with most acute needs.
CS	Recruitment	Core Fraud Risk	To test check whether the recruitment contractor properly completes the pre-employment checks as required by the contract.
Implementing Action Plans:			
PE	Children's Social Care File Quality Assurance Review 2014/15	Core	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
PE	Managing the Implementation of Ofsted Inspection Report Action Plans Review 2014/15	Core	
PE	Reablement Review 2014/15	Core	
PE	Financial Monitoring of Direct Payments Review 2014/15	Core Fraud Risk	
Healthy: Support Southend to be active and alive with sport and culture			
	No audit planned		

Dept	Service Activity	Work type	Focus of the Audit
Healthy: Reduce inequalities and increase the life chances of people living in Southend			
PH	0 to Five Year Old Commissioning	In year risk	To assess whether the 0 to five year old services to be transferred to the Council in October 2015 are effectively integrated into the Council and associated budgets are sufficiently understood to ensure the services can be affordable delivered future years
PH	Health Protection	Core	To assess whether there are robust policies, procedures and working arrangements in place with relevant parties to ensure public safety, prevent transmission of diseases and manage incidents which threaten the public's health.
PE	Early Years Services	In year risk	To work with officers to ensure the remodelling project effectively achieves its aims whilst maintaining service standards and robust controls.
PE	School Improvement	Core	To assess whether any required improvement actions identified by the review of the School Support and Improvement Board have been effectively implemented in a timely manner.
PE	Schools	Core Fraud risk	See Schools Audit Programme section below This programme of work is funded by schools directly and the audit resource is bought in through the framework contract.
Prosperous: Encourage the prosperity of Southend and its residents			
PL	Local Growth Fund and City Deal	Core	To assess whether the projects as part of the Local Growth Fund and City Deal are well managed to ensure they deliver their required outcomes, to timetable and budget meeting any associated terms and conditions.
Prosperous: Enable well-planned quality housing and developments that meet the needs of Southend's residents and businesses			
PE	Strategic Housing	In year risk	To assess whether robust governance and operational planning arrangements have been or are being established to set up a Local Authority Housing Company to deliver increased numbers of affordable housing.
PL / CS	Major Project: Airport Business Park	In year risk	To assess whether the project is being robustly planned and managed to ensure it is delivered on time, on budget and achieves its required outcomes
Excellent: Deliver cost effective, targeted, services that meet the identified needs of our community			
CS	IT Disaster Recovery	Core	To assess whether there are robust plans and procedures in place to minimise the impact and duration of any distribution to the Council's services following a disaster incident.
CS	IT Data Security	Core	To assess whether the relevant standards are met to ensure the Council's data is secure.

Dept	Service Activity	Work type	Focus of the Audit
PE	Children's Services and Adult Services	In year risk	To assess whether the replacement IT system for Carefirst, the Children's Services and Adult Service case management system, is appropriately specified, selected and implemented.
All	Procurement Review Group Requests	Core Fraud Risk	To consider requests to grant exceptions to tendering requirements in line with the criteria set out in Contract Procedure Rules.
All	Income Collection	Core Fraud Risk	For a number of key income streams, assess whether there are robust processes in place to ensure all due income is raised and effectively collected.
All	Contract Management	Core Fraud Risk	To assess whether a sample of contracts (still to be selected) are being effectively managed to ensure: • required outcomes are achieved • accurate and valid payments are made to the contractor and or income received.
All	Working with the Counter Fraud & Investigation Directorate	Fraud Risk	To work collaboratively where an investigation identifies the need for an audit of an activity to ensure control weaknesses are properly mitigated or proactively on audits in the plan that are considered to be high fraud risks.
Implementing Action Plans:			
PL	Traffic Management and Safety Schemes Implemented Through a Traffic Regulation Order Review 2014/15	Core	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
CS	IT Procurement Review 2014/15	Core	
CS	Third Party Hosting of IT Services	Core	
Key Financial Systems			
Excellent: Deliver cost effective, targeted, services that meet the identified needs of our community			
CS	Council Tax	Annual Review Fraud Risk	To assess whether the key controls in each of the key financial systems effectively prevent or detect material errors on a timely basis to ensure that the financial statements are not materially incorrect.
CS	Business Rates		
CS	Housing Benefit		
CS	General Ledger		
CS	Accounts Receivable: General Debtors		

Dept	Service Activity	Work type	Focus of the Audit
PE	Accounts Receivable: Social Care Debtors		
CS	Accounts Payable		
CS	Payroll		
CS	Income Receipting and Banking		
CS	Treasury Management		

Grant Claims			

Dept	Service Activity	Work type	Focus of the Audit
PL	Local Transport Plan Grant		To certify, in all significant respects, that the conditions attached to the grant have been complied with.
PL	Local Transport Plan, A127 and Pothole Repair Grants		
PE	Troubled Families Intervention		To challenge Troubled Families Grant returns in line with Department for Communities and Local Government requirements.

Managing Delivery of the Audit Plan			

Dept	Service Activity	Work type	Focus of the Audit
	Audit Planning, Resourcing		
	Managing Contractor Work		
	Reporting to Management Team and Audit Committee		
	Contingency		

Schools Audit Programme			

Dept	Service Activity	Work type	Focus of the Audit
PE	Schools Audit Programme: Finance, Management and Governance Audit	Core Fraud risk	To assess whether individual schools have adequate and effective governance, information and asset management as well as financial management and reporting arrangements in place.
PE	Follow up of 2014/15 audits	Core	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the school.

Dept	Service Activity	Work type	Focus of the Audit
Consultancy Work Accepted			
	None planned		6
South Essex Homes			
PE	Annual Audit Plan		Separate risk-based audit plan based on all activities and entities

* **Core work** means those service activities that score as high risk (i.e. risk level 1 or 2 out of 4) from an audit perspective based on the criteria set out in the Internal Audit Strategy

* **In year risk** means those activities that are materially significant or corporately sensitive for 2015/16

Appendix 2b: Internal Audit Plan 2015/16

Audit Activities	% of Total Resource Available
Managing the Business	6%
Key Financial Systems	10%
Implementing Action Plans	9%
Managing Service Delivery Risks:	
• **Core Work Plan**	35%
• **In year emergent risks and contingency for working with the fraud team**	15%
Schools Audit Programme including follow up reviews	8%
Grant Claims	6%
General Contingency	6%
Managing Delivery of the Audit Plan	5%
Total Council Audit Plan	100%
	1,150 days
South Essex Homes (delivered through a service level agreement)	**110 days**

Analysis Over Departments		
CS	Corporate Services	13%
PE	People (including schools)	55%
PL	Place	14%
PH	Public Health	5%
ALL	Cross Cutting	13%