

Appendix 1: Internal Audit Plan 2015/16

Dept	Council activity and focus of audit work	Work type *	Status as at 22 September 2015
Managing the Business			
Aim: Excellent			
All	Business Continuity To assess whether the Council has effectively analysed the results of Operation Meltdown and introduced the required improvements.	Core	Terms of Reference being produced.
All	Complaints Handling To assess whether stage one and two complaints have been handled in compliance with the policy.	Core	Work in Progress.
PE	Partnership Management: Section 75 Agreements To assess whether Section 75 agreements clearly set out the service requirements and how the service will be managed on an ongoing basis.	Core	
All	Procurement To provide critical but supportive challenge as the Head of Procurement develops and implements the new procurement and contract management.	Core Fraud Risk	
Managing Service Delivery Risks			
Aim: Safe			
PL	Licensing (2014/15) To assess whether licence applications are effectively and promptly processed and all due income is received	Core Fraud Risk	Draft report being finalised with officers.
Aim: Clean			
PL	Waste Disposal To assess the effectiveness of contract management arrangements for disposing of waste through the waste processing plant.	Core Fraud Risk	The Council is still in discussion with Essex County Council about fully implementing these arrangements. Therefore this audit is being deleted. This risk will be reassessed when producing the 2016/17 Audit Plan.

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Aim: Healthy			
Adult Social Care Services			
PE	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.	In year risk	This audit is being deleted as implementation of this policy nationally, has been delayed until 2020.
PE	To assess whether improvement actions identified by the Care Quality Commission inspections are effectively and promptly dealt with.	Core	Initial discussions being had with officers.
PE	To assess whether personal budgets paid by direct payments are valid, accurate and complete as per the client's assessed needs.	Core Fraud Risk	
PE	To assess whether there are robust financial monitoring arrangements in place to ensure payments directly to clients are used properly.	New Core Fraud Risk	
PE	To assess whether there is robust management review of adult social care files to ensure they met all required statutory and good practice requirements.	Core	Work completed July 2015.
PE	To assess whether residential care placements are effectively and economically procured to meet the client's assessed needs.	Core Fraud Risk	
PE	Fostering and Adoption To assess whether payments to foster and adoption parents are valid, accurate and complete.	Core Fraud Risk	Work in Progress.
CS	Recruitment To test check whether the recruitment contractor properly completes the pre-employment checks as required by the contract.	Core Fraud Risk	This work is being postponed until 2016/17 and will be included in a full review of how the contract is being managed.
Aim: Healthy			
Safeguarding			
PE	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.	Core	

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PE	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.	Core	
PE	Special Educational Needs 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.	Core	Terms of Reference being produced.
PH	0 to Five Year Old Commissioning 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	In year risk	Terms of Reference being produced.
PE	Early Years Services To work with officers to ensure the remodelling project effectively achieves its aims whilst maintaining service standards and robust controls.	In year risk	Further work is required by the service before Internal Audit involvement would add any value. Therefore this audit is being deleted. This risk will be reassessed when producing the 2016/17 Audit Plan.
CS	Essential Living Fund (2014/15) To assess whether there are robust procedures in place for the accurate, consistent, timely and appropriate award of grants from the Essential Living Fund and that arrangements to monitor expenditure against the fund are effective.	Core	Report issued September 2015.
Aim: Healthy			
PH	Health Protection 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.	Core	Terms of Reference being produced.
PE	School Improvement 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.	Core	Terms of Reference being produced.

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PE	<p>Schools</p> <p>See Schools Audit Programme section below</p> <p>This programme of work is funded by schools directly and the audit resource is bought in through the framework contract.</p>	Core Fraud risk	
Aim: Prosperous			
PL	<p>Development Control (2014/15)</p> <p>To assess whether planning applications are effectively and promptly processed and all due income is received</p>	Core Fraud Risk	Draft report being finalised with officers.
PL	<p>Local Growth Fund and City Deal</p> <p>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.</p>	Core	
PE	<p>Schools Audit Programme: Finance Management and Governance</p>	Fraud Risk	See below for details. This programme of work is funded by schools directly and resourced through the framework contract.
PL / CS	<p>Major Project: Airport Business Park</p> <p>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</p>	In year risk	This audit was linked to spending the capital budget allocated in 2015/16. It is being deleted as these monies will not be spent in year. This risk will be reassessed when producing the 2016/17 Audit Plan.
PE	<p>Strategic Housing</p> <p>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.</p>	In year risk	Terms of Reference being produced.
PL	<p>Local Transport Plan, A127 and Pothole Repair Grants.</p> <p>To certify, in all significant respects, that the conditions attached to the grant have been complied with.</p>	Grant Claim	Work substantially complete. Grant Claims are on target to be signed off by 30 th September 2015.
PE	<p>Troubled Families Intervention</p> <p>To challenge Troubled Families Grant returns in line with Department for Communities and Local Government requirements.</p>	Grant Claim	Claims reviewed: <ul style="list-style-type: none"> • June 2015

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	To provide advice and support as the Extended Troubled Families Programme is developed.	Grant Claim	Interim feedback provided September 2015.
Aim: Excellent			
PE	Children's Services and Adult Services 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.	In year risk	
All	Contract Management To assess whether a sample of contracts (still to be selected) are being effectively managed to ensure: <ul style="list-style-type: none"> • required outcomes are achieved • accurate and valid payments are made to the contractor and or income received. 	Core Fraud Risk	
	<ul style="list-style-type: none"> • Family Mosaic (2014/15) 		Work in Progress.
	<ul style="list-style-type: none"> • Facilities Management (2014/15) 		Draft report produced.
	<ul style="list-style-type: none"> • Highways Contract, Processing Payments 		Terms of Reference being produced.
All	Corporate Procurement Team (2014/15) To assess whether the Corporate Procurement Team is appropriately staffed and operating in a manner that complies with statutory requirements and recognised good practice.	In year risk Core	Draft report being discussed with the client.
All	Income Collection 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.	Core Fraud Risk	Terms of Reference being produced.
CS	IT Data Security To assess whether the relevant standards are met to ensure the Council's data is secure.	Core	
CS	IT Disaster Recovery 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.	Core	

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CS	IT Infrastructure To assess whether the ongoing management of IT fixed assets ensures the IT infrastructure meets the Council's service needs.	Core (new)	Work in progress.
CS	IT Service Changes Benefits Realisation (2014/15) To assess whether there is evidence the new structures and processes are at an early stage delivering the required improvements in service outcomes	Core	Report issued August 2015.
CS	IT Third Party Hosting (2014/15) To evaluate whether services hosted with third parties are effectively planned and managed.	Core	Draft report being finalised with officers.
All	Procurement Review Group Requests To consider requests to grant exceptions to tendering requirements in line with the criteria set out in Contract Procedure Rules.	Core Fraud Risk	This has been deleted as it no longer forms part of the Council's procurement process as set out in the new Contract Procedure Rules.

Key Financial Systems

Aim: Excellent

To assess whether the key controls in each of the key financial systems effectively prevent or detect material errors on a timely basis so that this information can be relied upon when producing the Council's statement of accounts.

CS	Accounts Payable	Annual Fraud Risk	Terms of Reference produced. The programme of work is to be completed between September 2015 and March 2016.
CS	Accounts Receivable: General and Social Care Debtors		
CS	Business Rates		
CS	Council Tax		
CS	General Ledger		
CS	Housing Benefit		
CS	Income Receipting and Banking		
CS	Payroll		
CS	Treasury Management		

Implementing Action Plans

All	Audit Reports to be Revisited To check that actions agreed have been implemented, properly, in a timely manner.	Core
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	<ul style="list-style-type: none"> Children's Social Care File Quality Assurance Review 		Report issued September 2015.
	<ul style="list-style-type: none"> Managing the Implementation of Ofsted Inspection Report Action Plans Review 		
	<ul style="list-style-type: none"> Traffic Management and Safety Schemes Implemented Through a Traffic Regulation Order Review 		
	<ul style="list-style-type: none"> Reablement Review 		
	<ul style="list-style-type: none"> The Forum Governance Arrangements 		
	<ul style="list-style-type: none"> Welfare Reform 		
	<ul style="list-style-type: none"> Capital Project Management 		Work in Progress.
	<ul style="list-style-type: none"> Safeguarding Serious Case Review Action Plan Implementation 		

Managing Delivery of the Audit Plan

	Audit Planning, Resourcing		
	Managing Contractor Work		
	Reporting to Management Team and Audit Committee		
	Contingency		

Schools Audit Programme

PE	<p>Full Audits covering finance, management and governance</p> <p>To assess whether effective arrangements are in place to develop and implement a suitable strategic framework as well as organise, manage and control the specified activities</p>	Fraud Risk	<p>2 schools visits are being planned in 2015/16.</p> <p>Re 2014/15 final draft reports, four are with schools awaiting sign off and one has been finalised.</p>
PE	<p>Revisiting audit reports</p> <p>To check that recommendations made have been implemented, properly, in a timely manner.</p>		<p>21 schools are being revisited in 2015/16.</p> <p>Three draft reports have been produced.</p> <p>Re 2014/15:</p> <ul style="list-style-type: none"> one 2014/15 final draft follow up report is with the school awaiting sign off two finalised reports have been issued.

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Other Work			
N/A	The Leas Sun Shelter To assess whether proper processes have been followed by the Council when dealing with all matters relating to the Leas Sun Shelter in its roles as planning authority, land owner and custodian of the public space.	Fraud Risk	Work completed and feedback provided.
PE	To fundamentally review the approach adopted to auditing schools to see if it is fit for purpose going forward, taking into account potential assurance available from other Council services.	New Core Fraud risk	Terms of reference being produced.
All	Working with the Counter Fraud & Investigation Directorate 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.	Fraud Risk	

Audit Plan Definitions

Departments:

- CS: Corporate Services
- PE: People
- PH: Public Health
- PL: Place

* **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.