Dept	Service Activity	Fraud risk	Focus of the Audit
Managing the Business			
All Aims			
CE	Asset Register	Yes	To assess the arrangements for ensuring there are accurate and complete records for managing the Council's property assets.
PL	Departmental Project Assurance Arrangements	No	To assess the design and effectiveness of the departments arrangements for monitoring the delivery of significant projects. To review the project management toolkit used by the department to assess whether it could be used as a corporate model.
CE	Emergency Planning	No	To assess the robustness of the Council's preparedness to respond to a civil emergency under the Civil Contingencies Act 2004.
CE	Information Governance, General Data Protection Regulation	No	To assess the Council's preparedness for complying with the new data protection regulations being introduced in 2018.
PL	IT Risk Assessment	No	To undertake a baseline assessment of IT risks against a standard good practice framework and use this to develop the IT element of the Audit Plan going forward.
Implementing Action Plans			
CE	Business Continuity	No	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
Managing Service Delivery Risks			
Safe			
PE	Actions from Children's Quality Assurance File Audits.	No	To assess whether the arrangements which give senior management assurance that key actions identified from Quality Assurance audits are addressed in the agreed the timeframes, have been fully embedded in day to day working.
PE	Child Residential Placements	Yes	To assess the robustness of arrangements for approving residential placements for children.

Dept	Service Activity	Fraud risk	Focus of the Audit
PE	Children's Services Safeguarding Performance Indicators	No	To assess the progress made in improving the robustness of arrangements for producing performance data for nationally reported safeguarding indicators.
PL	Community Safety Partnership	No	To evaluate the clarity and understanding of its governance framework including its objectives, roles and responsibilities and reporting requirements.
PE	Data Quality	Yes	To assess the robustness of arrangements in place which ensure accurate and timely information is produced for a sample of performance indicators reported to senior management.
PE	Drug and Alcohol: Contract Management	Yes	To assess whether contracts are being effectively managed.
PE	Early Help and Family Support: Quality Assurance Tool	Yes	To assess the robustness of the Quality Assurance Framework operated by the Early Help Family Support team which is designed to provide management with good quality, independent evidence that cases are being managed in accordance with relevant assessment and / or legislative guidance.
PE	Ofsted Improvement Plan	No	To confirm the robustness of the Council's arrangements for implementing a sample of actions identified in the Ofsted Improvement Plan to ensure they become embedded into day to day working practises.

PE / PL	Social Care IT Case Management System, Project Implementation (Liquid Logic)	No	To:
			
			 • assess the robustness of the updated project plan for delivering the expected benefits within the time frames
			
			 • review progress made in implementing the previously agreed recommendations to improve project processes
			
			 • assess the adequacy of the key project process controls that should enable:
			
			  • Children's Services to go live in Oct 2017
			
			  • Adult Services to go live in January 2018.
			
			 • confirm that the system is being configured to meet local and statutory performance information needs.

Dept	Service Activity	Fraud risk	Focus of the Audit
PE	Social Care Payments to Individuals and Providers	Yes	To assess whether the control framework being designed into the new Liquidlogic case management system and the ContrOCC finance module, is robust enough to ensure that accurate and timely social care payments are made to individuals and providers.
PE	Special Education Needs	Yes	To assess the arrangements for ensuring all Special Education Need (SEN) Statements are converted to Education Health and Care (EHC) Plans by the 2018 deadline.
Implementing Action Plans			
PE	Direct Payments, Financial Monitoring	Yes	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
PE	Direct Payments, Mental Health	Yes	
PL	Licensing	Yes	
PE	Social Care IT Case Management System Contract Procurement	Yes	
Clean			
PL	Recycling, Waste and Street Cleansing Services Contract Management	Yes	To assess whether the Recycling, Waste and Street Cleansing Services contract is being effectively managed.
PL	Southend Energy (OVO)	Yes	To assess the Council's arrangements for monitoring delivery of the expected benefits from the partnership / contract arrangements.
Healthy			
PE	Adult Care Transformation Project	No	To map, assess the risks relating to and assurances in place to ensure the changes being made to service delivery arrangements are effectively implemented.
PE	Governance Arrangements between Commissioning Partners	Yes	To assess the adequacy of governance arrangements for the delivery of joint commissioning work between the Council and the Clinical Commissioning Group (CCG).

Dept	Service Activity	Fraud risk	Focus of the Audit
PE	Integrated Commissioning	No	To map, assess the risks relating to and assurances in place to ensure the manner in which this operates is effectively and tangibly contributes to the delivery of corporate objectives.
PE	Local Authority Trading Company (LATC)	No	To evaluate the Council's arrangements for monitoring the delivery of service delivery targets set out in the Block Contract with the LATC.
PE	Section 75 Agreement with South Essex Partnership University NHS Foundation (SEPT) for Mental Health Services	Yes	To assess the robustness of the Council's arrangements for monitoring the delivery of social care services to adults of working age as set out in the Section 75 partnership agreement.
Implementing Action Plans			
PE	Family Mosaic Contract Management	Yes	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
PL	The Forum Governance Arrangements	Yes	
		Prosperous	
PL	Airport Business Park	Yes	To: • follow up the implementation of recommendations from audit work in 2016/17 • identify and gain assurance over the proper implementation of the project's key milestones.
PL	Better Queensway	Yes	To: • follow up the implementation of recommendations from audit work in 2016/17 • identify and gain assurance over the proper implementation of the project's key milestones.
PL	Car Park Management Contract (Lot 1) Contract Management	Yes	To assess whether the Parking Compliance arrangements (issuing and collecting Parking Charge Notices) as part of the Parking Management contract are being effectively managed.

Dept	Service Activity	Fraud risk	Focus of the Audit
PL	Car Park Management Contract (Lot 2) Contract Management	Yes	To assess whether the Car Park Management arrangements (cash collection) as part of the Parking Management contract are being effectively managed.
PL	Highways Contract Management	Yes	To assess whether the highways block of contracts are being effectively managed.
PL	Highways Contract Management: Use of the Insights System (Symology)	Yes	To assess the robustness of the Council's arrangements for properly instructing the contractor to undertake work, confirm work has been done and payment due is accurate.
PL	The Hive Business Incubation Centre	Yes	To assess the robustness of arrangements for monitoring the delivery of the City Deal outputs detailed in the Service Level Agreement with the provider.
Implementing Action Plans			
PE	Corporate Procurement Team, Procure to Pay (P2P)	Yes	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
PE	Housing Allocations	Yes	
PE	"P" Cards	Yes	
CE	Right to Buy	Yes	
Excellent			
CE	Debt Management	Yes	To assess whether the new corporate Debt Management strategy is being properly and consistently applied.
CE	Housing Benefit: Risk Assessment of New Claims	Yes	To work proactively with officers to provide assurance that the proposed new automated risk profiling arrangements to determine the level of verification checks required to confirm entitlement, will be fit for purpose.
PE	Pre-payment Cards: Letting of Contract	Yes	To support the procurement exercise by challenging and advising on the robustness of controls for safeguarding Council and / or client monies loaded onto prepaid cards.
PL	Rechargeable Works	Yes	To assess whether the processes for collecting income for accidental damage to the highway have been

Dept	Service Activity	Fraud risk	Focus of the Audit
			effectively embedded into day to day working.
Implementing Action Plans			
PE	Section 75 Partnership Agreement, Integrated Equipment Service	Yes	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
PL	Works Contract Letting, St Helen's Roman Catholic School	Yes	
All Aims			
CE	Apprenticeship Levy	Yes	To assess the Council's arrangements for using the levy to develop an effective apprenticeship scheme.
PL	IT Systems and Network Access Controls	Yes	To assess the effectiveness of controls in place to restrict access to important Council system and network functions.
CE	Payroll, Self-Serve Module	Yes	To assess whether the new arrangements for processing and approving expense, mileage and overtime allowances are working effectively.
PL	Smart City Project	Yes	To: • determine the various elements of the project • assess the adequacy of the governance arrangements for delivering the project.
Implementing Action Plans			
PL	IT Infrastructure and Asset Management	No	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
CE	Welfare Reform	No	

Dept	Service Activity	Fraud risk	Focus of the Audit

Key Financial Systems			
All Aims			
CE	Financial systems work to support the production of the Council's Financial Statements	Yes	To confirm that key controls in each of the key financial systems: • are designed to prevent or detect material financial errors, and • have been in place during 2017/18 and therefore, can be relied when producing the Council's Statement of Accounts.
CE	Payroll	Yes	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
	Other Key Financial Systems	Yes	*Approach to this work is still to be confirmed.* To use computer-assisted audit techniques (CAATs) to automate audit testing and allow for a deeper analysis of large data sets.
Grant Claims			
PE	Disabled Facilities Grant	Yes	To certify, in all significant respects, that the conditions attached to the grant have been complied with.
PL	Highways Maintenance Challenge Fund	Yes	
PL	Local Transport Plan Block Funding	Yes	
PL	Pothole Action Fund	Yes	
PL	Local Growth Fund	Yes	
PL	BEST Growth Hub	Yes	
PL	Coastal Communities	Yes	
PE	Troubled Families Intervention	Yes	To challenge Troubled Families Payment By Result (PBR) Grant returns are in line with the Department for Communities and Local Government requirements.

Dept	Service Activity	Fraud risk	Focus of the Audit

Advice and Support

All Aims

	External Grant Funding Group		To provide independent review, support and challenge to assist with the delivery of the groups' objectives and work programme.
	Good Governance Group		

Managing Service Delivery

Preparing for statutory, independent external assessment against UK Public Sector Internal Audit Standards.
This includes audit planning, resourcing, managing contractor work, reporting to Corporate Management Team and Audit Committee.

	Risk Watch List
PE	Adult Mental Health Services: Risks attached to the results of the Pan-Essex review to scope a joint commissioning arrangement for mental health across Thurrock Council, Essex County Council and the Council.
PE	Adult Social Care Services Assessment of Personal Budgets, follow up work (link to transformation of adult services project).
CE	Allocation and monitoring of legal work including the Pan Essex Agreement.
PE	Better Care Fund, integration of working.
PE	Better Start Early Years (Big Lottery Grant over 10 years), project assurance.
PE	Children Services Multi Agency Risk Assessment Team: Is it fit for purpose and meets all statutory requirements.
PE	Children with Disabilities, Assessment of Social Care: The arrangements for de-escalating the assessment of social care needs to schools.
PL	Cleaning Services Contract: The contract management arrangements for the new contract.
PE	Homelessness: Does the new Homelessness Policy and Strategy cover the statutory requirements and is properly and consistently applied.
CE	HMRC IR 35 Off Payroll Engagement: Does the Council's arrangements comply with the rules for deducting income tax and national insurance when engaging workers through a personal service company.
All	Implementing the Data Retention Policy.
PL	IT Data Centre (2017/18 Audit): Does the Council's newly developed IT server room comply with industry good practice (£1.4M).
PL	IT Disaster Recovery, once the new arrangements are in place.
CE	Registration Services, once the services have been redesigned.
All	Safeguarding arrangements for all services other than children's and adults (as already covered elsewhere by both internal audit and external inspections).
PE	Safeguarding Child Sexual Exploitation Action Plan: Check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
PE	Social Maturity Model, Early Help and Family Support Team.
PL	Theatres contract management.
CE	Transport: Contract letting and management as this is due to be contracted out in 2017/18.

	Other grants potentially requiring certification that conditions attached to the grant have been complied with:
PL	• Career and Enterprise Company (EAN) £75K.
PL	• EAN - Enterprise Network (value to be determined).
PL	• Careers and Enterprise Mentoring Fund (value to be determined).

These are other potential audits that may be considered for inclusion in the Audit Plan during the year should resources permit.