

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
Managing the Business			
Aim: Excellent			
All	<p>Business Continuity</p> <p>To assess whether the Council has effectively analysed the results of Operation Meltdown and introduced the required improvements.</p>	No	Report issued February 2017.
All	<p>Complaints Handling</p> <p>To assess whether stage one and two complaints have been handled in compliance with the policy.</p>	No	Draft report to be produced.
All	<p>Corporate Procurement Strategy and Toolkit</p> <p>To assess whether the Corporate Procurement Strategy and Toolkit are fit for purpose and consistent within the overall set of Contract Management Framework documents.</p>	Yes	Report issued December 2016.
PL / PE	<p>Departmental Project Assurance Arrangements (New job)</p> <p>To assess the design and effectiveness of the departments arrangements for monitoring the deliver of significant projects.</p>	No	Moved to 2017/18 Audit Plan.
All	<p>Risk Management, Corporate and Service Plan Risks</p> <p>To assess whether risks, controls and assurances in risk registers are being properly identified and recorded in line with the requirements of the Risk Management Policy and Strategy.</p>	No	Report issued December 2016.
All	<p>Risk Management, Project Risks</p> <p>To assess whether project risks are properly understood and consistently defined in accordance with the Council's Risk Management Strategy and Toolkit.</p>	No	Report issued December 2016.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
All	<p>Risk Management</p> <p>To provide practice feedback on addressing the issues arising from the original work</p>	No	<p>Fieldwork complete and meetings booked to provide feedback to key stakeholders.</p>
Managing Service Delivery Risks			
Aim: Safe			
PE	<p>Social Care IT Case Management System Contract, Procurement</p> <p>To assess whether the replacement IT system for CareFirst, the Children's Services and Adult Service case management system, was appropriately specified and selected, so audit focus will be how the package was procured.</p>	Yes	<p>Report issued December 2016.</p>
PE	<p>Social Care IT Case Management System, Project Implementation Health Check</p> <p>To assess whether the replacement IT system for CareFirst, the Children's and Adult Service case management system, is implemented, properly by the planned go live date.</p>	No	<p>Report issued November 2016.</p>
PE	<p>Social Care IT Case Management System, Project Implementation, Children's Services</p> <p>To assess whether the project plan is implemented properly by the planned go live date.</p>	No	<p>Moved to 2017/18 Audit Plan - see comment in quarterly performance report.</p>
PE	<p>Adult Social Care Independent File Review</p> <p>To assess whether there is robust management review of adult social care files to ensure they met all required statutory and good practice requirements.</p>	No	<p>Deleted, see comment in quarterly performance report.</p>
PE	<p>Adult Social Care Services, Assessment of Personal Budgets</p> <p>To assess whether personal budgets paid by direct payments are valid, accurate and complete as per the client's assessed needs.</p>	Yes	<p>Report issued December 2016.</p>

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
PE / PL	<p>Domestic Homicide Reviews</p> <p>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.</p>	No	Draft report to be produced.
PE	<p>Financial Monitoring of Direct Payments</p> <p>To assess whether there are robust financial monitoring arrangements in place to ensure payments made directly to clients (not via Vibrance the Council's contract provider) are used to meet the assessed eligible needs and outcomes identified in Care Support Plans.</p>	Yes	Report issued March 2017.
PE	<p>Safeguarding Child Sexual Exploitation Action Plan</p> <p>To work with management to ensure actions contained in the action plan are SMART.</p>	No	Feedback was provided to management on the action plan before it was finalised in June 2016.
PE	<p>Social Care Payments to Individuals and Providers</p> <p>To assess the robustness of the arrangements to ensure accurate social care payments are made covering one or more of the following:</p> <ul style="list-style-type: none"> • Residential care including Dynamic Purchasing system (Sprock) • Direct payments • Home care • Children's care. 	Yes	Moved to 2017/18 Audit Plan - see comment in quarterly performance report.
<i>Implementing Action Plans</i>			
PE	<ul style="list-style-type: none"> • Mental Health Direct Payments 	Yes	Report issued February 2017.
PL	<ul style="list-style-type: none"> • Licensing 	Yes	Report issued February 2017.
PE	<ul style="list-style-type: none"> • Safeguarding: Serious Case Review Action Plan Implementation 	No	Draft report with the Audit Manager to review.
PL	<ul style="list-style-type: none"> • Traffic Management Schemes implemented by Traffic Regulation Orders 	Yes	Report issued January 2017.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
Aim: Clean			
	No work planned		
Aim: Healthy			
PE	<p>Commissioning Public Health Services for 0-5 Year Olds</p> <p>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.</p>	No	Report issued December 2016.
PE	<p>Drug and Alcohol Commissioning Team Governance</p> <p>To evaluate the clarity and understanding of its objectives, role and reporting lines.</p>	No	Draft report with the Head of Internal Audit to review.
PE	<p>Public Health, Health Protection</p> <p>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.</p>	No	Report issued July 2016.
PL	<p>Leisure Services (Fusion) Contract Management</p> <p>To assess whether the Leisure contract is being effectively managed.</p>	Yes	Work in progress.
PE	<p>Pioneer Programme Board / Integrated Commissioning Team</p> <p>To map how the Pioneer Programme Board operates, including:</p> <ul style="list-style-type: none"> • its work streams and management of specific Council risks • its governance structure and reporting • the link with the Better Care Fund's Section 75 Agreement • how the joint commissioning team fits in. 	No	Deleted, see comment in quarterly performance report.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
PE	<p>Adult Social Care Local Authority Trading Company</p> <p>To develop an internal audit risk assessment, Charter, Strategy and Audit Plan for 2017/18.</p>	Yes	<p>Research completed - see comment in quarterly performance report.</p> <p>Audit Plan and supporting documents to be produced.</p>
<i>Implementing Action Plans</i>			
PE	<ul style="list-style-type: none"> • Family Mosaic Contract Management 	Yes	Draft report with the Audit Manager to review.
PE	<ul style="list-style-type: none"> • Managing OFSTED Action Plans 	No	Report issued December 2016.
PE	<ul style="list-style-type: none"> • Reablement 	No	Work in progress.
PL	<ul style="list-style-type: none"> • The Forum Governance Arrangements 	No	Report issued March 2017.
Aim: Prosperous			
PL	<p>Airport Business Park</p> <p>To assess whether robust arrangements are in place to provide independent assurance regarding the future performance of the project.</p>	No	Fieldwork complete. Report being drafted.
PE	<p>Better Queensway</p> <p>To assess whether robust arrangements are in place to provide independent assurance regarding the future performance of the project.</p>	No	Draft report with the Head of Internal Audit to review.
PE	<p>Better Start Early Years (Big Lottery Grant over 10 years)</p> <p>To assess the adequacy of the governance arrangements, specifically relating to:</p> <ul style="list-style-type: none"> • clarity of deliverables • risks to the Council • roles and responsibilities • accountability for delivering grant terms and conditions. 	No	Deleted, see comment in January 2017 quarterly performance report.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
PE	<p>Corporate Procurement Team, Contract Letting</p> <p>To assess whether it operates in accordance with recognised professional standards and its own procedures by reviewing some contracts let by the team.</p>	Yes	Work in progress.
PE	<p>Corporate Procurement Team, Procure to Pay (P2P)</p> <p>To assess the effectiveness of the new arrangements introduced by the Corporate Procurement team to monitor compliance with P2P requirements.</p>	No	Draft report being finalised with client.
PE	<p>Housing Allocations</p> <p>To assess whether the Allocations Policy reflects good practice and is properly and consistently applied.</p>	Yes	Report issued December 2016.
CE	<p>Leases and Licences</p> <p>To assess whether lease and license records are complete, reviewed in a timely manner and all income due is collected.</p>	Yes	Work in progress.
PE	<p>Purchasing Cards (P Cards)</p> <p>To assess the robustness of arrangements for:</p> <ul style="list-style-type: none"> • issuing cards • monitoring and post authorising the spend. 	Yes	Report issued October 2016.
CE	<p>Right to Buy</p> <p>To assess whether the legal aspects of the transaction are processed properly and other Council services are notified of and amend their records accordingly.</p> <p>(This links to a review of the front end of the process at South Essex Homes)</p>	Yes	Report issued March 2017.
<i>Implementing Action Plans</i>			
PE	<ul style="list-style-type: none"> • Southend Adult College 	No	Draft report being finalised with client.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
Aim: Excellent			
PL	<p>Highways Contract, Processing Payments</p> <p>To assess whether the payments made for works under the Malborough Surfacing contract (Lot 1) are accurate and properly authorised in line with Contract Procedure Rules / Financial Regulations.</p>	Yes	Interim feedback briefing memo provided to management.
PE / PL	<p>Works Contract Letting, St Helen's Roman Catholic School</p> <p>To assess whether the works contract was let properly, met the clients' expectations and delivered in budget.</p>	Yes	Report issued January 2017.
PE	<p>Section 75 Partnership Agreement, Integrated Equipment Service</p> <p>To assess whether Section 75 agreements clearly set out the service requirements and how the service will be managed on an on-going basis.</p>	Yes	Report issued December 2016.
PL	<p>Management of Works Contracts</p> <p>To assess whether works contracts are effectively managed.</p>	Yes	Draft report with the Head of Internal Audit to review.
Aim: All			
PL	<p>Cyber Security Governance</p> <p>To assess the effectiveness of arrangements in place to protect the Council from cyber attacks and other online vulnerabilities.</p>	Yes	Draft report with the Head of Internal Audit to review.
PL	<p>IT Data Security Policy Application</p> <p>To assess whether the relevant standards are met to ensure the Council's data is secure.</p>	No	Draft report being finalised with client.
PL	<p>IT Infrastructure and Asset Management</p> <p>To assess whether the on-going management of IT fixed assets ensures the IT infrastructure meets the Council's service needs.</p>	No	Report issued November 2016.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
PL	<p>IT Systems and Network Access Controls</p> <p>To assess the effectiveness of controls in place to restrict access to important Council system and network functions.</p>	Yes	<p>Terms of Reference produced.</p> <p>This work will be postponed until 2017/18, see comment in quarterly performance report.</p>
PL	<p>IT Change Management</p> <p>To assess whether there is an effective, corporate process for managing changes made to IT systems used by services.</p>	No	Fieldwork completed. Draft report being produced.
<i>Implementing Action Plans</i>			
PL	<ul style="list-style-type: none"> • Cleaning Services Contract Management 	Yes	Draft report with the Audit Manager to review.
PL	<ul style="list-style-type: none"> • Third Party Hosting 	No	Report issued March 2017.
CE	<ul style="list-style-type: none"> • Welfare Reform 	No	Report issued September 2016.
Key Financial Systems			
Aim: All Aims			
<p>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.</p>			
	Financial Systems 2015/16		
CE	<ul style="list-style-type: none"> • Accounts Receivable: General Debtors 	Yes	Report issued September 2016.
CE	<ul style="list-style-type: none"> • Accounts Payable 	Yes	Report issued September 2016.
CE	<ul style="list-style-type: none"> • Council Tax 	Yes	Report issued September 2016.
CE	<ul style="list-style-type: none"> • General Ledger 	No	Report issued September 2016.
CE	<ul style="list-style-type: none"> • Housing Benefits 	Yes	Report issued September 2016.
CE	<ul style="list-style-type: none"> • Income, Receipting and Banking 	Yes	Report issued September 2016.
CE	<ul style="list-style-type: none"> • Treasury Management 	Yes	Report issued September 2016.
	Financial Systems 2016/17		
CE	<ul style="list-style-type: none"> • Systems work required to support the audit of the financial statements 	Yes	Draft report with the Head of Internal Audit to review.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
CE	<ul style="list-style-type: none"> • Accounts Payable 	Yes	Fieldwork completed. Draft report to be produced.
CE	<ul style="list-style-type: none"> • Payroll 	Yes	Postponed until April 2017, see comments in quarterly performance report.
CE	<ul style="list-style-type: none"> • Accounts Receivable: Social Care Debtors 	Yes	Work in progress.
Grant Claims			
	To certify, in all significant respects, that the conditions attached to the grant have been complied with.		
PL	<ul style="list-style-type: none"> • Coastal Communities Fund 		Unqualified opinion given January 2017
PE	<ul style="list-style-type: none"> • Troubled Families Programme, Payments by Results Scheme Grant 		Report issued September 2016. Report issued January 2017 claim. Work in progress re March 2017 claim.
PL	<ul style="list-style-type: none"> • South East Essex Local Growth Fund 		Unqualified opinion given July 2016.
PL	<ul style="list-style-type: none"> • Highways Maintenance Challenge Fund 		Unqualified opinion given September 2016.
PL	<ul style="list-style-type: none"> • Local Transport Capital Block Funding 		Unqualified opinion given September 2016.
PE	<ul style="list-style-type: none"> • Disabled Facilities Grant 		Unqualified opinion given September 2016.
PL	<ul style="list-style-type: none"> • A127 Corridor Growth Scheme 		Unqualified opinion given September 2016.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
Advice and Support			
To provide critical support and challenge to management whilst they are reviewing or development services, systems or process, so appropriate controls can be built into them as the work is completed.			
Aim: Safe			
PE	<p>Children's Services' Safeguarding Performance Indicators</p> <p>To assess whether the correct core data is used as required by the definitions and method of calculations, to produce the Children's Services' Safeguarding Performance Indicators (PI).</p>	No	Interim report produced for management December 2016.
PE	<p>OFSTED Report Action Planning</p> <p>To support the service in producing a SMART action plan from the OFSTED inspection report.</p>	No	Work completed. Feedback taken into account in preparing final report for submission to OFSTED.
Aim: Prosperous			
PE	<p>Education Board</p> <p>To provide supportive, critical challenge as the new regime develops and is implemented.</p>	No	Interim feedback provided to management February 2017.
All Aims			
PL	<p>Fuel Cards</p> <p>To provide independent review, support and challenge to assist with the delivery of the groups' objectives and work programme.</p>		Complete.
CE	<p>Payroll</p> <p>To provide advice and support as the actions from the most recent Payroll audit are implemented.</p>		Complete.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10th March 2017
PE	<p>Action Planning</p> <p>A workshop was delivered to a group of staff from the Department of People on how to produce effective action plans.</p>		Delivered November 2016.
<p>To provide independent review, support and challenge to assist with the delivery of the groups' objectives and work programme.</p>			
	<p>Attendance at Groups</p> <p>To provide supportive, critical challenge as required</p>		
	<ul style="list-style-type: none"> • Agresso Review Group 		Attend as required.
	<ul style="list-style-type: none"> • External Grant Funding Group 		Attend as required.
	<ul style="list-style-type: none"> • Good Governance Group 		The Head of Internal Audit attends.
	<ul style="list-style-type: none"> • Schools Support and Improvement Board 		The Head of Internal Audit attended until the Board disbanded in July 2016.
Managing Delivery of the Audit Plan			
	Audit Planning, Resourcing		
	Managing Contractor Work		
	Reporting to Management Team and Audit Committee		
	Contingency		

Implementing action plans

The objective of this work is to check that actions agreed have been effectively implemented and are now embedded into the day-to-day operation of the service.

* Values of the activity to be audited will be added into the Audit Plan where relevant when the work is undertaken.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10 March 2017
Schools Audit Programme			
Aim: Prosperous			
PE	Virtual School The robustness of the processes in place which ensure Looked After Children achieve the outcomes in their Personal Education Plans.	Yes	Work in progress.
PE	Schools Audit Programme To assess whether individual schools have adequate and effective governance, information and asset management as well as financial management and reporting arrangements in place.		
	<ul style="list-style-type: none"> • Earls Hall Primary School 	Yes	Fieldwork completed. Draft report being produced.
	<ul style="list-style-type: none"> • Leigh North Street Primary School 	Yes	Fieldwork completed. Draft report being produced.
PE	Revisiting audit reports To check that recommendations made have been implemented, properly, in a timely manner.		
	<ul style="list-style-type: none"> • Blenheim Primary School 	Yes	Report issued June 2016.
	<ul style="list-style-type: none"> • Chalkwell Hall Junior School 	Yes	Report issued March 2017.
	<ul style="list-style-type: none"> • Friars Primary School (Academy from 1/9/16) 	Yes	Report issued December 2016.
	<ul style="list-style-type: none"> • Hamstel Infant School (Academy from 1/9/16) 	Yes	Report issued December 2016.
	<ul style="list-style-type: none"> • Heycroft Primary School 	Yes	Report issued December 2016.
	<ul style="list-style-type: none"> • Hinguar Community Primary School (Academy from 1/9/16) 	Yes	Report issued December 2016.
	<ul style="list-style-type: none"> • Kingsdown Primary School 	Yes	Report issued December 2016.
	<ul style="list-style-type: none"> • Milton Hall Primary School 	Yes	Report issued December 2016.
	<ul style="list-style-type: none"> • Our Lady of Lourdes Catholic Primary School 	Yes	Booked for 29th March 2017.

Appendix 1: Internal Audit Plan 2016/17

Dept	Council activity and focus of audit work	Fraud risk	Status as at 10 March 2017
	<ul style="list-style-type: none"> • Seabrook College 	Yes	Report issued December 2016.
	<ul style="list-style-type: none"> • Sacred Heart Catholic Primary School 	Yes	Report issued September 2016.
	<ul style="list-style-type: none"> • St George's Catholic Primary School 	Yes	Report issued March 2017.
	<ul style="list-style-type: none"> • St Helen's Catholic Primary School 	Yes	Report issued March 2017.
	<ul style="list-style-type: none"> • St Nicholas School 	Yes	Report issued March 2017.
	<ul style="list-style-type: none"> • The Federation of Greenways Schools (Academy from 1/10/16) 	Yes	Report issued December 2016.