Dept	Council activity and focus of audit work	Work type *	Status as at 18th December 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	
All	**Complaints Handling** To assess whether stage one and two complaints have been handled in compliance with the policy.	Core	**Draft report being produced.**
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	**Terms of Reference being produced.**
All	**Risk Management** 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.	Core	**Terms of reference being produced.**
Managing Service Delivery Risks			
Aim: Safe			
PL	**Licensing** To assess whether licence applications are effectively and promptly processed and all due income is received	Core Fraud Risk	**Report issued November 2015.**

Dept	Council activity and focus of audit work	Work type *	Status as at 18th December 2015
Aim: Clean			
	Repair and Renew (Flooding) Grant To certify approved claims for the flood support scheme as required by the memorandum of understanding between the Department for the Environment, Food and Rural Affair and the Council.	New In year risk	**Grant Claim signed off November 2015.** **Unqualified opinion given.**
Aim: Healthy			
	Adult Social Care Services		
PE	To assess whether **improvement actions identified by the Care Quality Commission inspections** are effectively and promptly dealt with.	Core	Audit deleted as there were no outstanding inspection reports to be reviewed.
PE	**Personal Budgets** To assess whether **personal budgets paid by direct payments** are valid, accurate and complete as per the client's assessed needs.	Core Fraud Risk	**Terms of reference being produced.**
PE	**Financial Monitoring of Direct Payments** 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	**Fieldwork substantially complete.**

Dept	Council activity and focus of audit work	Work type *	Status as at 18th December 2015
	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	
PE / PL	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	**Draft report 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.**
CS	**Essential Living Fund** 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.**

Dept	Council activity and focus of audit work	Work type *	Status as at 18th December 2015
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.**
PE	**Schools** This programme of work is funded by schools directly and the audit resource is bought in through the framework contract.	Core Fraud risk	See Schools Audit Programme section below.
	Aim: Prosperous		
PL	**Development Control** To assess whether planning applications are effectively and promptly processed and all due income is received	Core Fraud Risk	**Report issued November 2015.**
PL	**Local Growth Fund and City Deal** 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.	Core	
PL	**Southend City Deal Grant** To certify, in all significant respects, that the conditions attached to the grant have been complied with.	**New**	**Work substantially complete.**
PE	**Schools Audit Programme: Finance Management and Governance** This programme of work is funded by schools directly and resourced through the framework contract.	Fraud Risk	See below for details.
PE	**Strategic Housing** 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.	In year risk	**Terms of Reference being produced.**
PL	**Local Transport Plan, A127 and Pothole Repair Grants.** To certify, in all significant respects, that the conditions attached to the grant have been complied with.	Grant Claim	**Grant Claims signed off September 2015.** **Three unqualified opinions given.**
PL	**Local Sustainable Transport Fund Grant** To certify, in all significant respects, that the conditions attached to the grant have been complied with.	**New**	

Dept	Council activity and focus of audit work	Work type *	Status as at 18th December 2015
PE	**Troubled Families Intervention** To challenge Troubled Families Grant returns in line with Department for Communities and Local Government requirements.	Grant Claim	Claims reviewed: • June 2015 • **September 2015.**
	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:	In year risks	
	• appropriately specified and selected, so audit focus will be how the package was procured		
	• implemented properly, so the audit focus will be the development of the project implementation plan.		
	Contract Management 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.	Core Fraud Risk	
PE	• Family Mosaic		**Report issued January 2016.**
CS	• Cleaning Services Contract Management		**Report issued December 2015.**
PL	• Highways Contract, Processing Payments		**Terms of Reference being produced.**
PE	**Corporate Procurement Team** 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	**Initial feedback provided.** **This is being followed up as part of the Procurement work contained in the Managing the Business section above.**
PL	**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	**Work in progress.** **This work has been refocused on debt management in support of a corporate project in this area which is already underway.**

Dept	Council activity and focus of audit work	Work type *	Status as at 18th December 2015	
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		
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** 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	**Third Party Hosting** To evaluate whether services hosted with third parties are effectively planned and managed.	Core	**Report issued December 2015.**	
	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	**The fieldwork for all these systems except for Accounts Payable, Accounts Receivable Social Care Debtors and Payroll has been completed.** **Draft reports have been produced for these systems.**	
CS	Accounts Receivable:			
CS	• General			
PE	• 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			

Dept	Council activity and focus of audit work	Work type *	Status as at 18th December 2015	
CS	Payroll Improvement Project		**Feedback provided on the introduction of the "view your own payslip" function.**	
CS	Computer Assisted Audit Techniques (CAATs)		**Completed for General Ledger audit.**	
	Implementing Action Plans			
All	**Audit Reports to be Revisited** To check that actions agreed have been implemented, properly, in a timely manner.	Core		
PL	• Capital Project Management		**Report issued December 2015.**	
PE	• Children's Social Care File Quality Assurance Review		Report issued September 2015.	
PE	• Accounts Receiveable, Social Care Debt			
	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 produced.**	
PE	To assess the **level of assurance** that can be placed on work being undertaken with schools by other services within the Council.	New Core		
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		

Dept	Council activity and focus of audit work	Work type *	Status as at 18th December 2015
	Managing Delivery of the Audit Plan		
	Audit Planning, Resourcing		
	Managing Contractor Work		
	Reporting to Management Team and Audit Committee		
	Contingency		

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.

Dept	Council activity and focus of audit work	Work type *	Status as at 18th December 2015
**Schools Audit Programme**		
PE	**Full Audits covering finance, management and governance** 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	Fraud Risk	
	• Friars Primary School		Final report issued Dec 2015
	• Hinguar Community Primary School		Final report issued Dec 2015
	• Leigh Infants School		
	• Leigh North Street Junior School		
	• Our Lady of Lourdes Catholic Primary School		Final report issued Nov 2015
	• St George's Catholic Primary School		Final report issued Jul 2015
	• St Nicholas School		Final report issued Sept 2015
PE	**Revisiting audit reports** To check that recommendations made have been implemented, properly, in a timely manner.		
	• Blenheim Primary School		
	• Bournes Green Infant School		Final report issued Dec 2015
	• Chalkwell Hall Infant School		
	• Chalkwell Hall Junior School		
	• Eastwood Primary School		
	• Earls Hall Infant School		
	• Friars Primary School		
	• Futures Community College		
	• Hamstel Infant School		
	• Heycroft Primary School		
	• Hinguar Community Primary School		
	• Kingsdown School		
	• Milton Hall Primary School		
	• Our Lady of Lourdes Catholic Primary School		
	• Porters Grange Primary School		
	• Seabrooke College, Prittlewell (PRU)		

Dept	Council activity and focus of audit work	Work type *	Status as at 18th December 2015
	• St Mary's Prittlewell C of E Primary School		Final report issued Nov 2015
	• Sacred Heart Catholic Primary School		
	• St George's Catholic Primary School		
	• St Helen's Catholic Primary School		
	• St Nicholas School		
	• Thorpedene Primary School		Final report issued Nov 2015
	• The Federation of Greenways Schools		
	• West Leigh Infant School		
	• West Leigh Junior School		