

Appendix 2a: Internal Audit Plan 2019/20

Dept & (Lead)	Service Activity	Fraud risk	Focus of the Audit Work
Managing the Business			
All Outcomes			
All	Risk Management Strategy	No	To lead on the Council's work to embed a robust and efficient risk management framework into its wider governance arrangements. <i>Planned for April to June 2019</i>
PL (ST)	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. <i>Planned July to September 2019</i>
Implementing Action Plans			
F&R (JC)	Shareholder Board	No	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
L&D (JW)	Emergency Planning	No	
L&D (JW)	Business Continuity	No	
T (JR)	Information Governance, General Data Protection Regulations	No	
Managing Service Delivery Risks			
Pride and Joy			
By 2050 Southenders are fiercely proud of and go out of their way to champion what our city has to offer.			
PL (NH)	Local Transport Capital Block Funding - Flood Resilience	Yes	To certify, in all significant respects, that the conditions attached to the grant have been complied with. <i>Planned July to September 2019</i>
PL (NH)	National Productivity Investment Fund – Town Centre Redevelopment Improvement Project	Yes	

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Implementing Action Plans			
No work required			
Safe and Well By 2050 people in Southend-on-Sea feel safe in all aspects of their lives and are well enough to live fulfilling lives			
PE (GH)	Homelessness and Rough Sleeping	Yes	To assess the robustness of arrangements for quickly and effectively supporting people facing homelessness to prevent this from happening and where it does that this is brief and non-recurrent. <i>Planned April to June 2019</i>
PE (JOL)	Independent Reviewing Officers	No	To assess the effectiveness of Independent Reviewing Officers in ensuring children's needs are met and their outcomes improved through the support and services that they receive, enabling them to reach their potential. <i>Planned April to June 2019</i>
PE (JL)	Commissioning of a New Service	Yes	To assess whether commissioning decisions were evidence based through clear and concise commissioning proposals, in order to meet the needs and outcomes required. <i>Planned April to June 2019</i>
PE (JL)	Outcome Realisation of a Commissioned Service	Yes	To assess whether the delivery of a commissioned service is being effectively managed to ensure the planned outcomes and / or benefits for residents anticipated by the commissioning process are delivered. <i>Planned October to December 2019</i>
PE (GH)	Private Sector Housing	Yes	To assess the effectiveness of the Private Sector Housing offer in regeneration of the housing market to ensure inclusive, healthy and safe places to live. <i>Planned October to December 2019</i>
PE (JOL)	In House Foster Carers	Yes	To assess the effectiveness of arrangements to recruit and retain in-house Foster Carers, including the ongoing training and support provided to them to ensure local, stable foster placements for children. <i>Planned October to December 2019</i>

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PE (SB)	Adult Social Care Financial Assessments	Yes	To assess the robustness of the process that determines eligibility for financial support towards care needs to ensure it is accurate, transparent and accessible. <i>Planned July to September 2019</i>
PE (MB / JOL)	Data Quality – Children’s Services	No	To assess the robustness of arrangements to confirm that data entered into the care management system (LCS) by social care staff, which is then used to produce performance indicators for senior management, is reliable. <i>Planned July to September 2019</i>
PL (PG)	Building a Safer Future	No	To assess the Building Control team’s preparedness for implementing the changes to Building Regulations and Fire Safety emanating from the Hackitt Enquiry published in December 2018. <i>Planned January to March 2020</i>
PE (JOL)	Early Help and Family Support Quality Assurance Framework	No	To assess the effectiveness of the Assurance Framework in supporting the Edge of Care Team to ensure that the right decisions are made to meet children’s needs and keep them safe. <i>Planned October to December 2019</i>
PE (GH)	Disabled Facilities Grant	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned July to September 2019</i>
PE (JOL)	Troubled Families	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned throughout the year to align with the Payment by Results claim windows set by the Ministry of Housing, Communities and Local Government.</i>
<i>Implementing Action Plans</i>			
PL (PG)	Building Control	Yes	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.

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Dept & (Lead)	Service Activity	Fraud risk	Focus of the Audit Work
Active and Involved			
By 2050 we have a thriving, active and involved community that feel invested in our city			
Implementing Action Plans			
PL (PG)	South Essex Active Travel (SEAT) Governance Arrangements	Yes	To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.
Opportunity and Prosperity			
By 2050 Southend-on-Sea is a successful city and we share our prosperity amongst all of our people			
T (JR)	Hayes Contract Management	Yes	To assess whether there are robust arrangements in place to ensure that the contract is delivering the planned outcomes and / or benefits in compliance with the specified performance and quality standards, at the correct cost. <i>Planned January to March 2020</i>
PL (PG)	Parking Enforcement Income Collection	Yes	To assess the effectiveness of arrangements for the timely collection of this income in line with the expectations set out in the Corporate Debt Policy (November 2017). <i>Planned July to September 2019</i>
PL (PG)	Rechargeable Works	Yes	To assess the effectiveness of arrangements for recharging third parties for the cost of making good accidental damage to Council assets. <i>Planned July to September 2019</i>
Implementing Action Plans			
No work required			
Connected and Smart			
By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure			
PL (ST)	IT Audit – Focus TBD	Yes	The focus of these audits will be determined following the IT Risk Assessment work to be undertaken April to July 2019 (see Managing the Business above).
PL (ST)	IT Audit – Focus TBD	Yes	

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PL (PG)	Local Transport Capital Block Funding - Highways Maintenance	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned July to September 2019</i>
PL (PG)	Pothole Action Fund	Yes	
<i>Implementing Action Plans</i>			
No work required			
Key Financial Systems			
All Outcomes			
F&R (JC)	Housing Benefits	Yes	To assess whether the key controls effectively prevent or detect material financial errors, on a timely basis, so that information from the system can be relied upon when producing the Council's statement of accounts. <i>Planned for September to December 2019</i>
F&R (JC)	Council Tax	Yes	
F&R (JC)	Accounts Payable – Batch Input Files (BIF)	Yes	To assess the robustness of arrangements to ensure that these payment files are accurate and secure. <i>Planned for January to March 2020</i>
F&R (JC)	Income Management System	Yes	To assess the robustness of the new system to ensure that all income is accounted for in an accurate, secure and timely manner. <i>Planned for September to December 2019</i>
PE (SB)	Social Care Debt Collection	Yes	To assess the effectiveness of arrangements for the timely collection of this income in line with the expectations set out in the Corporate Debt Policy (November 2017). <i>Planned for September to December 2019</i>
<i>Implementing Action Plans</i>			
No work required			

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Advice and Support			
All Outcomes			
PL (AL)	Cyber Security	Yes	To provide support and challenge over the robustness of the arrangements for implementing the improvement actions identified by the Local Government Association's 'stock take' of resilience arrangements against cyber-attacks. <i>Timing to be aligned to the council's internal reporting arrangements</i>
All	Transforming Together & Southend 2050	No	To provide support and challenge to the organisation as these continue to develop.
All	Information Asset Register Group	No	To provide support and challenge to the group as the Information Asset Register continues to develop.
Pride and Joy			
By 2050 Southenders are fiercely proud of, and go out of their way, to champion what our city has to offer.			
No work planned			
Safe and Well			
By 2050 people in Southend-on-Sea feel safe in all aspects of their lives and are well enough to live fulfilling lives			
PL (AL)	Fire Safety	Yes	To provide support and challenge to the working group to ensure that fire safety arrangements are appropriate and effectively managed to make buildings safe and feel safe, now and in the future. <i>Planned for April to September 2019</i>
Active and Involved			
By 2050 we have a thriving, active and involved community that feel invested in our city			
No work planned			

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Opportunity and Prosperity By 2050 Southend-on-Sea is a successful city and we share our prosperity amongst all of our people			
PL (EC)	Better Queensway Joint Venture	Yes	To provide support and challenge as the organisation develops and implements governance arrangements to monitor the delivery of the programme through the Joint Venture Limited Liability Partnership. <i>Timing to be aligned to the development of the Joint Venture</i>
All	Corporate Establishment	Yes	To provide support and challenge over the development of a corporate establishment, with the purpose of ensuring a complete and accurate personnel establishment list within Agresso and realisation of associated benefits. <i>Timing to be determined once the project timeline has been agreed.</i>
PE / F&R (BM / JC)	Use of the Basic Need Capital Grant for Schools	Yes	To support the Council in determining its role and responsibilities in ensuring value for money for the provision of increased pupil places. <i>Planned for April to June 2019.</i>
Connected and Smart By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure			
PL (PG)	Highways Improvement Plan	No	To provide support and challenge over the robustness of the arrangements for implementing the agreed improvement actions and for measuring the positive impact of the actions.
Managing Service Delivery			
Delivering the internal audit service involves: <ul style="list-style-type: none"> • audit planning and resourcing • managing Audit Plan delivery which includes overseeing contractor work • reporting to senior management and the Audit Committee. 			
Implementing the outstanding actions arising from the external quality assessment undertaken by the Institute of Internal Auditors undertaken in October 2017.			

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Risk Watch List	
PE	The effectiveness of the Children's Services Quality Assurance and Practice Framework
PE	Adherence to terms and conditions of the Early Years grant funding (advice and support 2019/20)
PE	Delivery of outcomes from the block contract with Southend Care
PE	Monitoring the delivery of outcomes for older people placed in residential care
PE	Implementation of the Special Education Needs Inspection Action Plan
PE	Essex Partnership University NHS Foundation Trust S75 Agreement
F&R	Counter Fraud and Investigations delivery against the Service Level Agreement with Thurrock Council
PL	Management of the ICT Liquid Logic and / or Logicalis contract
PE	Delivery of outcomes from the Locality delivery model in Adult Social Care
PL	Environmental Health
T	Payroll revisited
PE	Vibrance contract management revisited
T	Governance architecture for service delivery
F&R	Implementation of the automated P2P new supplier process (advice and support 2019/20)

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

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Audit Activities	Resource allocation
Managing the Business	3%
Managing Service Delivery Risks	42%
Key Financial Systems	13%
Grant Claims	6%
Advice and Support	7%
Follow Ups	8%
Contingency	11%
Managing Delivery of the Audit Plan	10%
Total	100%
Total Council Audit Plan Days	
	583

The days required to revisit and retest action plans from previous reports are included under each heading.

The Total Council Audit Plan Days reflects the higher cost of buying in external contractors to cover internal vacancies.

Analysis Over Departments		
All	Cross Cutting	4%
F&R	Finance and Resources Service	11%
L&D	Legal and Democratic Services	3%
T	Transformation Service	4%
PE	People	32%
PL	Place	25%
All	Contingency	11%
All	Managing Delivery of the Audit Plan	10%
	Total	100%