Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
Managing the Business			
All Aims			
T (JR)	**Information Governance, General Data Protection Regulation** To assess the robustness of the Council's arrangements for complying with the new General Data Protection Regulations to ensure this has been done in line with recognised good practice guidance / statutory requirements.	No	Completed February 2019.
FR (JC)	**Shareholder Board** To assess the robustness of the new governance arrangements established to oversee the financial and operational performance of the Council's wholly owned companies that are being used as an alternative method to deliver outcomes for residents.	No	Draft report being discussed with service.
T (JR)	**Southend 2050** **Transforming Together** To provide support and challenge as it plans and delivers the cultural change required to deliver the Council's 2050 outcomes. **Southend 2050 Outcomes** To assess the risks regarding the delivery of the outcomes and then agree the focus of any work with management.	No	Completed for 2018/19. Work started with the Transforming Together Group to identify and capture risks for delivering cultural change is key to developing the Council's approach to risk management going forward. See also the 2019/20 Audit Plan.
Managing Service Delivery Risks			
Safe			
PE	**Management Response to Quality Assurance Audits (2017/18)** To assess whether senior management's revised arrangements for ensuring prompt action is taken to address the improvements required where a children's social care file is assessed as 'inadequate' or 'inadequate critical', are operating effectively to minimise the risk to Children.	No	Current status report issued to Management July 2018. Implementation of recommendations scheduled for January to March 2019 (see below in Implementing Action Plans).

Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
PE (JO'L)	**Assessment and Intervention of Families** (*Interim Management Review*) To assess whether there are suitable processes in place to make sure families are assessed promptly and that appropriate action is taken to keep children safe, where necessary.	No	Deleted. Change of approach being developed within Children's Services.
PE (BM)	**Children Centres Contract Management** To assess whether the contract is being effectively managed to ensure the planned outcomes for children and families are being delivered in compliance with the specified performance and/or quality standards, at the correct price.	No	Draft report being discussed with service.
PL/PE	**Safeguarding Arrangements –** services determined as: Housing Services, Transport Services, Leisure Services, Music and Arts Services To assess whether appropriate arrangements are in place to identify and effectively manage safeguarding risks when delivering the service.	No	Draft report being discussed with service.
PE / PL (SH)	**Social Care IT Case Management System, Project Implementation "Go Live" Readiness Assessment for Adults (Liquid Logic)** To independently challenge and report on the Project Team's assessment against the success criteria within the "Go Live" Readiness framework, prior to any decision being made by the Project Board to 'Go Live'.	No	Completed July 2018.
PE (SH)	**Social Care, Hospital Discharge Process** To assess whether there is a robust process in place to ensure people are discharged from hospital, to an appropriate setting, when they are ready, reducing the risk of re-admission.	No	Completed November 2018.
PE (JO'L)	**Social Care Payments to Individuals and Providers (Children's)** To assess whether the control framework in the new Liquidlogic case management system and the ContrOCC finance module are robust enough to ensure that accurate and timely social care payments are made.	Yes	Draft report being discussed with service.

Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
PE (SH)	**Direct Payment Support Service Contract Management** To assess whether the contract is being effectively managed to ensure the planned services to support people to manage their direct payments is delivered, other specified performance and / or quality standards are met and the correct fee is paid to the contractor.	Yes	**Completed July 2019.**
PE (BM)	**Virtual School** To assess whether there are robust processes in place for the Virtual School to ensure that "Looked After Children" achieve the outcomes in their Personal Education Plans.	No	Audit deferred as external experts are being brought in to carry out an independent peer review. We will follow up the service's approach to dealing with any issues arising from that review.
Implementing Action Plans			
PE (JO'L)	• **Management Response to Quality Assurance Audits** To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.	No	Draft report being discussed with service.
Clean			
PL (CR)	**Recycling, Waste and Street Cleansing Services Contract Management** To assess whether the contract is being effectively managed to ensure the planned outcomes and/or benefits for residents are delivered in compliance with the specified performance and quality standards, at the correct price.	Yes	**Completed July 2019.**

Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
	Healthy		
PE (JL)	**Commissioned Service Contract Letting and Management** To assess whether the: • needs and outcomes required were properly assessed, appropriately translated into the contract and contract procedure rules were properly applied • contract is being effectively managed to ensure the planned outcomes and/or benefits for residents are delivered in compliance with the specified performance and quality standards, at the correct price.	Yes	Work deferred as service implementing a staffing restructure. Included in 2019/20 Audit Plan.
	Prosperous		
PL (PG)	**Highways Contract Management** To assess whether the highways block of contracts are being effectively managed.	Yes	Draft report being discussed with service.
PL (PG)	**Car Park Management Contract (Lot 1) Contract Management (2017/18)** To assess whether there are robust arrangements in place to ensure that the car park compliance (Lot 1) contract is delivering the planned outcomes and / or benefits in compliance with the specified performance and quality standards, at the correct cost / price.	Yes	Draft report is with the Audit Manager for review.
PL (PG)	**Car Park Management Contract (Lot 2) Contract Management (2017/18)** To assess whether the Car Park Management arrangements (cash collection) as part of the Parking Management contract are being effectively managed.	Yes	Draft report is with the Audit Manager for review.
PL (EC)	**Procurement Joint Venture Partner Better Queensway Regeneration project** To assess whether the needs and outcomes required are properly assessed, appropriately translated into the contract and Contract Procedure Rules are properly applied.	Yes	Completed March 2019.

Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
PL (PG)	**South Essex Active Travel Project** To assess whether there are robust accounting, monitoring and transparency arrangements in place to ensure the outcomes set out in the original bid for funding will be met.	Yes	**Completed May 2019.**

Implementing Action Plans			
PL (EC)	• **Airport Business Park** To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.	Yes	Included in 2018/19 Audit Plan in error. Work undertaken during 2017/18 and reported to Audit Committee January 2018.
PL (EC)	• **Better Queensway** To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.	Yes	Completed December 2018.
	Excellent		
PL (CR)	**Building Control** To assess whether there are suitable processes in place to ensure a consistent, effective and commercial building control service is delivered in accordance with statutory building regulations.	Yes	Completed February 2019.
PL (NC)	**Cyber Security** To assess the robustness of arrangements to prevent a cyber-attack infiltrating the Council's systems.	Yes	Completed for 2018 /19. Response to the Local Government Association's 'stocktake' of resilience arrangements against cyber-attacks has been developed by the Council. Challenge and support role included in Audit Plan for 2019/20.

Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
PE (JO'L)	**Data Quality of Children's Service's Key Performance Indicators** To assess whether there are adequate and effective arrangements in place to produce accurate, complete and timely performance indicators for senior management.	No	Completed January 2019.
PL (NC)	**IT Enterprise Change Management** To assess the adequacy and effectiveness of the Council's formal processes that ensure any changes to the IT environment (e.g. through applications or infrastructure) are introduced in a controlled and coordinated manner to minimise the risk of disruption to Council services.	No	Completed July 2018.
Implementing Action Plans			
PL (NC)	• **Unit 4 Business World (formerly Agresso) System Access Control** To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.	Yes	**Completed May 2019.**
FR (JC)	• **Procurement Cards (2017/18)** To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.	Yes	Completed September 2018.
Key Financial Systems			
All Aims			
T (JR)	**Payroll, Self-Serve Module (2017/18)** To assess whether the new arrangements for processing and approving expense, mileage and overtime allowance claims are working effectively.	Yes	Completed February 2019.

Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
FR (JC)	**Financial systems work to support the production of the Council's Financial Statements** To confirm that selected key objectives and associated controls within financial systems: • are designed to prevent or detect material financial errors • have been in place during 2018/19 and therefore, can be relied when producing the Council's Statement of Accounts.	Yes	Deleted as the new external auditor has confirmed that they do not plan to utilise this work.
T (JR)	**Payroll** To assess the robustness of arrangements which ensure staff are paid the right amount at the right time in line with Council policies and legislative requirements.	Yes	Draft report being discussed with service.
	Grant Claims		
PE	**Disabled Facilities Grant** To certify, in all significant respects, that the conditions attached to the grant have been complied with.	Yes	Work Completed. Certification submitted to MHCLG September 2018.
PL	**Highways Maintenance Challenge Fund** To certify, in all significant respects, that the conditions attached to the grant have been complied with.	Yes	Work Completed. Certification submitted to DFT September 2018.
PL	**Local Transport Plan Block Funding** To certify, in all significant respects, that the conditions attached to the grant have been complied with.	Yes	Work Completed. Certification submitted to DFT September 2018.
PL	**Pothole Action Fund** To certify, in all significant respects, that the conditions attached to the grant have been complied with.	Yes	Work Completed. Certification submitted to DFT September 2018.

Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
PE	**Troubled Families Intervention** To challenge Troubled Families Payment By Result (PBR) Grant returns to ensure they are in line with the Department for Communities and Local Government requirements.	Yes	Work Completed. Report on the April to August 2018 submissions reported to September Audit Committee. Completed August to December 2018 submissions reported to March Audit Committee. Completed January to March 2019 submissions reported to March Audit Committee. **Completed April to June 2019 submissions.**
	Advice and Support		
	All Aims		
	Good Governance Group To attend and provide independent support and challenge to the work of the Group.		The Head of Internal Audit attends and supports.
T (JR)	**Corporate Establishment** To provide support and challenge to the cross departmental working group established to identify how to create and maintain a complete and accurate personnel establishment list within Agresso.	Yes	Completed for 2018/19. Challenge and support role included in Audit Plan for 2019/20.

Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
	Prosperous		
PL (EC)	**Airport Business Park** To provide, as required, on-going support and challenge to ensure the council's arrangements for use of the Local Growth Fund (LGF), can demonstrate compliance with grant conditions detailed in the Service Level Agreement (SLA) with Essex County Council[1]. Grant conditions primarily focus on ensuring: • expenditure is spent in accordance with all legal requirements • compliance with government reporting requirements	Yes	Completed for 2018/19. (No work required for the period January to March 2019).
	Excellent		
PE (BM)	**Early Years Funding – Nursery School Settings** To provide ongoing support and challenge of the arrangements currently in place and being developed within the funded childcare provision to ensure: • the accuracy of the funding being approved by the Group Manager, Early Years • providers are fulfilling their duties in line with agreements.	Yes	Completed for 2018/19. Deferred until implementation of new system. Work is included on the Risk Watch List as part of the 2019/20 Audit Plan.
PE (SH)	**Adults Pre - payment cards** To assess whether effective arrangements are being developed to manage the issue of as well as approve and monitor expenditure on, pre-payment cards given to clients: • in receipt of direct payments • where the Council acts as the official receiver for Court Protection purposes.	Yes	Draft report being discussed with service.

[1] The LGF is awarded by the South East Local Enterprise Partnership (SE LEP). Essex County Council is the Accountable Body to government for the SELEP's Growth Deal with government.

Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
PL (SD)	**Safety Of Gas Boilers** To assess whether robust processes have and are being followed by the Council when examining issues raised by a complainant regarding potential non-compliance with Gas Safety (Installation and Use) Regulations.	Yes	Feedback provided. Draft report being discussed with service.
PL (PG)	**Sustainable Motion** To support colleagues in undertaking due diligence work of the Community Interest Company's financial statements submitted as part of a procurement exercise.	Yes	New Completed November 2018.
FR (JC)	**Income management system implementation** To provide support and challenge to the project team planning and delivering the implementation of the new income management system.	Yes	Completed for 2018/19. Feedback provided. Implementation of new system included in 2019/20 Audit Plan.
T (JR)	**Recruitment contract and system implementation** To provide support and challenge to the project team planning and delivering the implementation of the new recruitment contract and system.	Yes	Completed for 2018/19. Feedback provided. Implementation of new system included in 2019/20 Audit Plan.
FR (JC)	**P2P new supplier process** To provide support and challenge as the project team introduce workflow to automate the current manual process for adding new suppliers to Business World (Agresso). With the recent upgrade to Business World in has become possible to use workflow to automate the new supplier process	Yes	Completed for 2018/19. Feedback provided. Work is included on the Risk Watch List as part of the 2019/20 Audit Plan.

Dept & (Lead)	Service Activity and focus of the audit	Fraud risk	Status at 26 June 2019
	Safe		
PE (JO'L)	**Early Help Maturity Model** To support the Council in bringing partner organisations together to work collaboratively in achieving the agreed outcomes for families and young people beyond 2020 when the local Troubled Families funding comes to an end (see also Grants above).	No	Completed for 2018/19. All partner workshop December 2018. Challenge and support from Internal Audit focused around the Data Maturity Model.
PE (SH)	**Social Care Payments to Individuals and Providers (Adult's)** To provide support and challenge whilst the control framework is being designed into the new Liquidlogic case management system and the ContrOCC finance module, to help ensure accurate and timely social care payments are made to individuals and providers.	Yes	Draft report being discussed with service.
	Healthy		
PE (SH)	**Aids and Adaptations Works Processes** To provide support and challenge to the Aids and Adaptations Team in developing a process for assessing the works exceeding the £30K Disabled Facilities Grant limit provided by the Ministry of Housing and Local Government. (see also Grant Claims above)	Yes	Addition to Audit Plan August 2018. Internal briefing note issued August 2018.

Managing Service Delivery

Delivering the internal audit service involves:

- audit planning and resourcing
- managing Audit Plan delivery which includes overseeing contractor work
- reporting to Corporate Management Team and Audit Committee.

Implementing the outstanding actions arising from the External Quality Assessment undertaken by the Institute of Internal Auditors issued October 2017.

	Risk Watch List
All	Ethical Governance
LD	Business Continuity Revisited
FR	Debt Management
LD	Emergency Planning Revisited
PL	Rechargeable Works
PE	Empty Homes Fund
PE	Family Mosaic Contract Management
PE	Financial Monitoring of Direct Payments Revisited
PE	Housing Allocations Revisited
PE	Quality Assurance in Adult Services
PE	Quality Assurance in Early Help and Family Support
PE	Residential Care Placements
PE	S75 Equipment Services Revisited
PL	Departmental Project Assurance Arrangements Revisited
PL	Development Control, Planning Application Consultation Process
PL	Environmental Health
PL	IT Disaster Recovery
PL	Licensing Revisited
PL	Parking Management
PL	Smart City Governance Arrangements
PL	The Forum Revisited

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

Audit Activities	Resource allocation
Managing the Business	7%
Managing Service Delivery Risks	57%
Key Financial Systems	5%
Grant Claims	6%
Advice and Support	8%
Contingency	5%
Managing Delivery of the Audit Plan	12%
Total	**100%**
Total Council Audit Plan Days	**607**

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%
FR	Finance and Resources	13%
T	Transformation	
LD	Legal and Democratic Services	
PE	People	39%
PL	Place	27%
All	Contingency	5%
All	Managing Delivery of the Audit Plan	12%
	Total	**100%**