

## Appendix 1: Internal Audit Plan 2019/20

Dept & (Lead)	Service Activity	Fraud risk	Status at 3 January 2020
<b>Managing the Business</b>			
<b>All Outcomes</b>			
All	<p><b>Risk Management Strategy</b></p> <p>To lead on the Council's work to embed a robust and efficient risk management framework into its wider governance arrangements.</p>	No	<p>Risk Management Policy Statement and Strategy agreed by Cabinet September 2019.</p> <p>Agreed Implementation Action Plan to test and roll out the new approach between October 2019 to May 2020.</p>
PL (ST)	<p><b>IT Risk Assessment</b></p> <p>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.</p>	No	<p><b>To be reconsidered as part of the audit planning process for 2020/21 to take account of the new service delivery arrangements currently being implemented.</b></p>
<b><i>Implementing Action Plans</i></b>			
F&R (JC)	<p><b>Shareholder Board</b></p> <p>To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.</p>	No	<p>Planned for January to March 2020.</p> <p><b>Terms of reference being prepared.</b></p> <p><b>Terms of reference being prepared.</b></p>
L&D (JW)	<p><b>Emergency Planning</b></p> <p>To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.</p>	No	
L&D (JW)	<p><b>Business Continuity</b></p> <p>To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.</p>	No	

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T (JR)	<p><b>Information Governance, General Data Protection Regulations</b></p> <p>To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.</p>	No	Terms of reference being prepared.
<b>Managing Service Delivery Risks</b>			
<p><b>Pride and Joy</b></p> <p>By 2050 Southenders are fiercely proud of and go out of their way to champion what our city has to offer.</p>			
PL (NH)	<p><b>Local Transport Capital Block Funding - Flood Resilience</b></p> <p>To certify, in all significant respects, that the conditions attached to the grant have been complied with.</p>	Yes	<b>Completed September 2019.</b>
PL (NH)	<p><b>National Productivity Investment Fund – Town Centre Redevelopment Improvement Project</b></p> <p>To certify, in all significant respects, that the conditions attached to the grant have been complied with.</p>	Yes	<b>Completed September 2019.</b>
<b>Implementing Action Plans</b>			
No work required			
<p><b>Safe and Well</b></p> <p>By 2050 people in Southend-on-Sea feel safe in all aspects of their lives and are well enough to live fulfilling lives</p>			
PE (BM)	<p><b>Children Centres Contract Management (2018/19)</b></p> <p>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.</p>	No	<b>Completed July 2019.</b>

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Dept & (Lead)	Service Activity	Fraud risk	Status at 3 January 2020
PE (GH)	<p><b>Homelessness and Rough Sleeping</b></p> <p>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.</p>	Yes	<b>Draft report being prepared.</b>
PE (JOL)	<p><b>Independent Reviewing Officers</b></p> <p>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.</p>	No	<b>Draft report being prepared.</b>
PE (JL)	<p><b>Commissioning of a New Service</b></p> <p>To assess whether commissioning decisions were evidence based through clear and concise commissioning proposals, in order to meet the needs and outcomes required.</p>	Yes	<p><b>Initial planning and scoping of the work completed.</b></p> <p><b>Resource being agreed.</b></p>
PE (JL)	<p><b>Outcome Realisation of a Commissioned Service</b></p> <p>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.</p>	Yes	<p><b>Initial planning and scoping of the work completed.</b></p> <p><b>Resource being agreed.</b></p>
PE (GH)	<p><b>Private Sector Housing</b></p> <p>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.</p>	Yes	Planned January to March 2020.

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Dept & (Lead)	Service Activity	Fraud risk	Status at 3 January 2020
PE (JOL)	<p><b>In House Foster Carers</b></p> <p>To assess the effectiveness of the 'Fostering Team Action Plan' in ensuring appropriate processes are developed to allow for statutory requirements to be met and good practice followed, supporting safe and high quality placements for children.</p> <p>(Please note the focus of the audit has changed as a result of the action plan developed after the 'Diagnostic and review of fostering services' undertaken as part of the Partner's in Practice arrangements).</p>	Yes	Terms of reference being agreed with the service.
PL (CR)	<p><b>Environmental Health</b></p> <p>To assess whether there are robust arrangements in place to ensure concerns and referrals received are properly and effectively dealt with and statutory responsibilities discharged to protect and improve the wellbeing of residents.</p>		Work in progress.
PE (SB)	<p><b>Deprivation of Liberty Safeguards (DoLS)</b></p> <p>To assess the robustness of arrangements which ensure when a person is deprived of liberty, is necessary and in their best interests.</p>		<p>Removed from the 2019/20 Audit Plan as initial audit enquiries identified that work is underway to fundamentally change the arrangements for how DoLS are managed.</p> <p>The audit has been added to the Risk Watch List for potential inclusion in the 2020/2021 Audit Plan.</p>
PE (SB)	<p><b>Adult Social Care Financial Assessments</b></p> <p>To assess the robustness of the process that determines eligibility for financial support towards care needs to ensure it is accurate, transparent and accessible.</p>	Yes	Draft report being prepared.
PE (MB / JOL)	<p><b>Data Quality – Children's Services</b></p> <p>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.</p>	No	Draft report being prepared.

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Dept & (Lead)	Service Activity	Fraud risk	Status at 3 January 2020
PL (PG)	<b>Building a Safer Future</b> 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.	No	<b>Removed from the 2019/20 Audit Plan as the required changes emanating from the Hackitt Enquiry have not been confirmed by government.</b>
PE (JOL)	<b>Early Help and Family Support Quality Assurance Framework</b> 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.	No	<b>Discussing audit focus with the Director of Children Services as a result of imminent changes planned to the service's Quality Assurance Framework.</b>
PE (GH)	<b>Disabled Facilities Grant</b> To certify that, in all significant respects, the conditions attached to the grant have been complied with.	Yes	<b>Completed September 2019.</b>
PE (JOL)	<b>Troubled Families</b> To certify that, in all significant respects, the conditions attached to the grant have been complied with.	Yes	Report on the July to September 2019 submissions completed September 2019.  <b>Report being prepared on the October to December 2019 submissions.</b>
<b><i>Implementing Action Plans</i></b>			
PL (PG)	<b>Building Control</b> To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.	Yes	<b>Completed December 2019.</b>
PE (JOL)	<b>Management Response to Quality Assurance Audits (2018-19)</b> To assess whether the actions agreed in the original audit dated July 2018 have been implemented and are now effectively embedded into the day-to-day operation of the service.	No	<b>Completed October 2019.</b>

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Dept & (Lead)	Service Activity	Fraud risk	Status at 3 January 2020
PE (JOL)	<p><b>Social Care Payments to Individuals and Providers – Children (2018-19)</b></p> <p>To assess the robustness of the arrangements identified in the previous memo issued in June 2018, in ensuring that accurate and timely social care payments are made to individuals and providers.</p>	Yes	<b>Completed October 2019.</b>
<p><b>Active and Involved</b></p> <p>By 2050 we have a thriving, active and involved community that feel invested in our city</p>			
<b>Implementing Action Plans</b>			
PL (PG)	<p><b>South Essex Active Travel (SEAT) Governance Arrangements</b></p> <p>To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.</p>	Yes	<b>Draft report being prepared.</b>
<p><b>Opportunity and Prosperity</b></p> <p>By 2050 Southend-on-Sea is a successful city and we share our prosperity amongst all of our people</p>			
T (JR)	<p><b>Hayes Contract Management</b></p> <p>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.</p>	Yes	<b>Terms of reference being drawn up.</b>
PL (PG)	<p><b>Parking Enforcement Income Collection</b></p> <p>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).</p>	Yes	Planned January to March 2020.
PL (PG)	<p><b>Rechargeable Works</b></p> <p>To assess the effectiveness of arrangements for recharging third parties for the cost of making good accidental damage to Council assets.</p>	Yes	<b>Work in progress.</b>

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### ***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)	<p><b>IT Audit – Focus TBD</b></p> <p>The focus of these audits will be determined following the IT Risk Assessment work (see Managing the Business above).</p>	Yes	<p><b>Timings to be determined after the IT Risk Assessment work above (Managing the Business).</b></p>
PL (ST)	<p><b>IT Audit – Focus TBD</b></p> <p>The focus of these audits will be determined following the IT Risk Assessment work (see Managing the Business above).</p>	Yes	<p><b>Focus to be agreed with the Executive Director (Transformation) taking into account the new service delivery arrangements currently being implemented.</b></p>
PL (PG)	<p><b>Local Transport Capital Block Funding - Highways Maintenance</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	<p><b>Completed September 2019.</b></p>
PL (PG)	<p><b>Pothole Action Fund</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	<p><b>Completed September 2019.</b></p>

### ***Implementing Action Plans***

No work required

### **Key Financial Systems**

### **All Outcomes**

T (JR)	<p><b>Payroll (2018/19)</b></p> <p>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.</p>	Yes	<p><b>Completed August 2019.</b></p>
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F&R (JC)	<b>Housing Benefits</b> 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.	Yes	<b>Work in progress.</b>
F&R (JC)	<b>Council Tax</b> 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.	Yes	<b>Work in progress.</b>
F&R (JC)	<b>Accounts Payable – Batch Input Files (BIF)</b> To assess the robustness of arrangements to ensure that these payment files are accurate and secure.	Yes	Planned for January to March 2020.
F&R (JC)	<b>Income Management System</b> To assess the robustness of the new system to ensure that all income is accounted for in an accurate, secure and timely manner.	Yes	<b>Initial planning and scoping work underway.</b>
PE (SB)	<b>Social Care Debt Collection</b> 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).	Yes	<b>Draft report being prepared.</b>
<b><i>Implementing Action Plans</i></b>			
T (JR)	<b>Payroll</b> To check that actions agreed have been effectively implemented and are now embedded into the day to day operation of the service.	Yes	New addition to the Audit Plan from the Risk Watch list (see Appendix 2a) as in house resource increased.  Planned January to March 2020.

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Dept & (Lead)	Service Activity	Fraud risk	Status at 3 January 2020
<b>Advice and Support</b>			
<b>All Outcomes</b>			
PL (AL)	<b>Cyber Security</b> 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.	Yes	Timing being aligned to the council's internal reporting arrangements for updates arising from the LGA 'stock take'.  Progress is being reported to the Good Governance Group on a regular basis.
All	<b>Transforming Together &amp; Southend 2050</b> To provide support and challenge to the organisation as these continue to develop.	No	<b>The Head of Internal Audit has been supporting the work of the Transforming Together Team this quarter as work on 'simple and effective governance' develops.</b>
All	<b>Information Asset Register Group</b> To provide support and challenge to the group as the Information Asset Register continues to develop.	No	<b>No work this quarter.</b>
GGG <sup>1</sup>	<b>Subject Access Requests Children's Services</b> To provide support and challenge around the robustness of arrangements for responding to these requests in the required time frames.  (Working with the Transformation Service's Service Design Team)	No	<b>Extent of the work and resourcing required being determined in conjunction the Corporate Strategy Team.</b>
<b>Pride and Joy</b>  By 2050 Southenders are fiercely proud of, and go out of their way, to champion what our city has to offer.			
No work planned.			

<sup>1</sup> Good Governance Group

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<b>Safe and Well</b> 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)	<b>Fire Safety</b> 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.	Yes	Work in progress.
<b>Active and Involved</b> By 2050 we have a thriving, active and involved community that feel invested in our city			
No work planned.			
<b>Opportunity and Prosperity</b> By 2050 Southend-on-Sea is a successful city and we share our prosperity amongst all of our people			
PL (EC)	<b>Better Queensway Joint Venture</b> 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.	Yes	<b>Support being provided to the Project team and the Council's Partnership Board to assess, capture and manage risk.</b>  <b>Further work planned with the Board for January 2020.</b>
All	<b>Corporate Establishment</b> 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.	Yes	Timing to be determined once the project timeline has been agreed.
PE / F&R (BM / JC)	<b>Use of the Basic Need Capital Grant for Schools</b> To support the Council in determining its role and responsibilities in ensuring value for money for the provision of increased pupil places.	Yes	<b>Completed April 2019.</b>

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<b>Connected and Smart</b> By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure			
PL (PG)	<b>Highways Improvement Plan</b>  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.	No	Feedback provided covering the clarity of ownership and agreed target dates for actions detailed in the Improvement Plan.  <b>Recently appointed Executive Director Neighbourhoods and Environment is reviewing current plan to address the above, as well as ensuring clarity of actions and outcomes.</b>  <b>Arrangements for monitoring delivery of the Improvement Plan will be considered for potential inclusion in the 2020/2021 Audit Plan.</b>  <b>Completed November 2019.</b>
<b>Managing Service Delivery</b>			
Delivering the internal audit service involves: <ul style="list-style-type: none"> <li>• audit planning and resourcing</li> <li>• managing Audit Plan delivery which includes overseeing contractor work</li> <li>• reporting to senior management and the Audit Committee.</li> </ul>			
Implementing the outstanding actions arising from the external quality assessment undertaken by the Institute of Internal Auditors undertaken in October 2017.			

## Appendix 2a: Internal Audit Plan 2019/20

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 <b>(New alternative arrangements now being implemented)</b>
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 <b>(Now added to the 2019/20 Audit Plan)</b>
T	Payroll revisited <b>(Now added to the 2019/20 Audit Plan)</b>
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)
PE	<b>Deprivation of Liberty Safeguards (DoLS)</b>
PL	<b>Building a Safer Future</b>

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

## Appendix 2a: Internal Audit Plan 2019/20

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%
<b>Total</b>	<b>100%</b>
<b>Total Council Audit Plan Days</b>	
	<b>583</b>

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%
	<b>Total</b>	<b>100%</b>