

Appendix 1: Updated Internal Audit Plan 2020/21

Dept & (Lead)	Service Activity	Fraud risk	Scope of work
Managing the Business			
All	Covid-19	Yes	To assess the robustness of arrangements that ensure challenges and opportunities resulting from the Covid-19 emergency are effectively actioned, governed and the desired outcomes are realised.
	Added audit: Financial Impact of Covid-19	No	To assess the robustness of the arrangements and /or financial modelling approach applied to: <ul style="list-style-type: none"> • estimating the medium-term financial impact of the pandemic to the Borough • ensuring capital programme priorities continue to meet the needs of the Borough.
All	IT Audit: Remote Working and Cyber Security Arrangements (2019/20)	Yes	To assess the robustness of arrangements that enable the majority of staff to work remotely, while maintaining critical cyber security functions.
All	IT Audit: Disaster Recovery and Continuity Planning Arrangements (2019/20)	Yes	To assess whether there are robust arrangements in place to ensure the design of the Council's IT Disaster Recovery (DR) planning documentation and processes are appropriate, complete and robust, and to explore whether there is sufficient assurance that the arrangements will operate in practice.
N&E (LR)	Removed audit: Neighbourhoods and Environment Performance Board	No	To assess the effectiveness of the Board in gaining suitable assurance over the arrangements in place to achieve the outcomes required of Neighbourhoods and Environment in relation to the wider 2050 agenda. Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19.
A&C (SB)	Removed audit: Adult Social Care Service Delivery	Yes	To assess the effectiveness of any proposed new arrangements for managing the delivery and continuous improvement of adult social care services to achieve improved outcomes for individuals. Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19. In addition, initiatives being undertaken within the service to review adult social care practices. Replaced by Adults Social Care Recovery from Covid-19.

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T (RP)	Health and Safety	No	To assess the robustness of the arrangements for ensuring employees and the public are adequately protected from harm whilst also complying with Council policy and legislation.
T (CT)	New audit: ICT Management and Delivery	Yes	Scope of the work to be determined.
<i>Implementing Action Plans</i> - To check that actions agreed have been effectively implemented and have been embedded into the day to day operation of the service.			
None			
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.			
N&E (NH)	National Productivity Investment Fund	Yes	To certify, in all significant respects, that the conditions attached to the grant have been complied with. <i>Planned July to September 2020</i>
<i>Implementing Action Plans</i> - To check that actions agreed have been effectively implemented and have been embedded into the day to day operation of the service.			
None			
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			
N&E (CR)	Removed audit: 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. Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19. In addition, arrangements and processes are under review by management since the service transferred to the Executive Director for Neighbourhoods and Environment.

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A&C (AA)	Rough Sleepers	Yes	<p>To assess the adequacy of arrangements to ensure effective support is given to vulnerable people in order to achieve the outcomes within the Housing, Homelessness and Rough Sleeping Strategy, while achieving value for money.</p> <p>This will include the opportunities arising from the lessons learnt through the Covid-19 response.</p>
C&PH (JOL)	Children's Quality Assurance Framework (QAF)	No	<p>To assess the robustness of arrangements for ensuring that the QAF effectively monitors and evaluates the services delivered to children and to the standards that enable children and young people's welfare to be safeguarded and promoted and their needs met.</p> <p>This will include the arrangements to assess the risks posed by the changes to ways of working as a result of Covid-19.</p>
A&C (SB)	Removed audit: Southend Care	No	<p>To assess the effectiveness of the arrangements for managing the delivery of services contained within the Southend Care Management Agreement.</p> <p>Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19.</p>
G&H (GH)	Removed audit: Management of the South Essex Homes Partnership Agreement	No	<p>To assess the effectiveness of the arrangements for managing the delivery of services contained within the Partnership Agreement.</p> <p>Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19.</p> <p>In addition, the service area is currently establishing ways to improve performance management and benchmarking arrangements.</p>
A&C (SB)	Essex Partnership University Trust (EPUT) Section 75 Agreement	Yes	<p>To assess the robustness of arrangements to ensure the delivery of the outcomes required from the Section 75 agreement are realised.</p>
G&H (GH)	Disabled Facilities Grant	Yes	<p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>

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C&PH (JOL)	Troubled Families	Yes	<p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p> <p><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></p>
PE (BL)	Removed audit: Commissioning of a New Service	Yes	<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> <p>Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19.</p> <p>Interim Director of Commissioning is currently reviewing service operations.</p>
PL (CR)	Removed audit: Environmental Health	Yes	<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> <p>Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19.</p> <p>This service has also been significantly impacted by its role in delivering the Council's continuing response to Covid-19.</p>
C&PH (KR & AG)	Added audit: Covid-19 Local Outbreak Control Plan - Governance Arrangements	No	<p>To assess the robustness of arrangements which ensure Southend's Local Outbreak Plan fulfils its objective of protecting the health of the population of Southend.</p> <p>The work will also include the processes being developed for ensuring the expenditure of the ring fenced Test and Trace Support Grant is in line with the terms and conditions set by the Department of Health and Social Care, due to be reported 2021/22.</p>
A&C (SB)	Added audit: Adults Social Care Recovery from Covid-19	No	<p>To assess the robustness of measures to monitor and review the temporary changes to normal day to day processes / arrangements which aimed to ensure the care and support of vulnerable residents was prioritised eg. postponement of financial assessments for residents receiving care and relaxation in approval arrangements for changes to care packages.</p>
T&AC	Added audit: Covid-	Yes	To assess the robustness of arrangements which

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(SP SB)	19 Volunteering		ensured sufficient safeguarding measures were considered when enrolling volunteers to provide essential support to vulnerable residents.
<i>Implementing Action Plans</i> - To check that actions agreed have been effectively implemented and have been embedded into the day to day operation of the service			
C&PH (MB / JOL)	Removed audit: Data Quality – Children’s Services	No	Removed from the 20/21 Audit Plan as part of the ongoing review of the Council’s risk profile given the impact of Covid-19. Some coverage will be provided by the work on Children’s Quality Assurance Framework (see above).
A&C (SB)	Removed audit: Adult Social Care Financial Assessments	Yes	Removed from the 20/21 Audit Plan as part of the ongoing review of the Council’s risk profile given the impact of Covid-19. Some coverage will be provided by the new Adults Social Care Recovery from Covid-19 review (see above).
A&C (AA)	Removed audit: Homelessness	Yes	Removed from the 20/21 Audit Plan as part of the ongoing review of the Council’s risk profile given the impact of Covid-19. Some coverage will be provided by the Rough Sleepers review (see above).
A&C (SB)	Direct Payment Support Service Contract Management	Yes	To check that actions agreed have been effectively implemented and have been embedded into the day to day operation of the service
A&C / C&PH (SB / JOL)	Removed audit: Social Care Payments to Individuals and Providers	Yes	Removed from the 20/21 Audit Plan as part of the ongoing review of the Council’s risk profile given the impact of Covid-19. Some coverage will be provided by the new Adults Social Care Recovery from Covid-19 review (see above).

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Dept & (Lead)	Service Activity	Fraud risk	Scope of work
Active and Involved By 2050 we have a thriving, active and involved community that feel invested in our city			
A&C (SD)	Altered audit: Fusion Contract Management	Yes	To assess the effectiveness of contract management arrangements in place to gain assurance that the health and safety arrangements are robustly managed while still delivering the wider outcomes of the contract. Moved to Advice and Support - please see below. Approach altered to better meet the needs of the service.
Implementing Action Plans - To check that actions agreed have been effectively implemented and have been embedded into the day to day operation of the service			
None			
Opportunity and Prosperity By 2050 Southend-on-Sea is a successful city and we share our prosperity amongst all of our people			
G&H (EC)	Better Queensway	No	To assess the robustness of the Council's project management arrangements to deliver Better Queensway.
C&PH (BM)	Removed audit: Special Education Needs and / or Disabilities Provision	No	To assess the effectiveness of arrangements in place to ensure better outcomes are achieved for children and young people with Special Education Needs and / or Disabilities (SEND). Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19. Service area reviewing governance processes to monitor delivery of outcomes including establishing a Quality Assurance Framework.
T (SP)	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>From the 2019/20 audit plan.</i>

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G&H (EC & RP)	Adult Community College Debt Collection	Yes	To assess the robustness of arrangements to collect debt fully and in a timely manner.
G&H (EC & RP)	Adult Community College Payroll	Yes	To assess the robustness of arrangements to accurately and properly pay non-salaried college staff.
G&H (GH)	Removed audit: Housing Pipeline	Yes	To assess the robustness of the governance arrangements in place to ensure the right decisions are made in a way that is evidence based and transparent. Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19.
<i>Implementing Action Plans</i>			
None			
Connected and Smart By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure			
N&E (NH)	Removed audit: Order, Delivery and Payment of Highways Works	Yes	To assess the robustness of the end-to-end process, from ordering through to payment and the registration of works in the relevant asset management records. Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19.
N&E (CR)	Climate Change	No	To assess the adequacy of arrangements to deliver the outcomes required of the Climate Change Emergency Action Plan.
N&E (AW)	Transport Joint Venture	Yes	To assess the robustness of the governance arrangements which ensure the effective delivery of the joint venture arrangement.
N&E (SH)	Ongoing audit: Parking Enforcement Income Collection (2019/20)	Yes	To assess the robustness of arrangements for the proper and timely collection of Penalty Charge Notice (PCN) income in line with the Traffic Management Act 2004.

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N&E (NH)	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.
N&E (NH)	Pothole Action Fund and Flood Resilience Fund	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with.
N&E (AW)	New audit: Department for Transport: Travel Demand Management Grant (awarded 29-7-20)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with.
N&E (AW)	New audit: Department for Education: Additional Dedicated Home to School and College Transport Grant (awarded 11-8-20)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with.
Implementing Action Plans - To check that actions agreed have been effectively implemented and have been embedded into the day to day operation of the service.			
No work required			
Key Financial Systems			
All Outcomes			
F&R (CF)	Removed audit: Treasury Management	Yes	To assess the robustness of arrangements in place to deliver Treasury Management in line with the CIPFA Treasury Management Code of Practice. Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19.
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.

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Implementing Action Plans			
A&C (SB)	Removed audit: Social Care Debt Collection	Yes	To check that actions agreed have been effectively implemented and have been embedded into the day to day operation of the service. Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19.
Advice and Support			
All Outcomes			
All	Simple and Effective Governance	No	Provide ongoing support and challenge of the governance arrangements being developed, implemented and embedded by the Transforming Together team.
All	Getting to Know Your Business	No	Provide ongoing support and challenge of the arrangements being developed and implemented to challenge Council services about what they do, why they do it and how they do it, to ensure that the Council is delivering the right things effectively and financially sustainable.
Pride and Joy			
By 2050 Southenders are fiercely proud of, and go out of their way, to champion what our city has to offer.			
N&E (IK)	Waste Collection and Street Cleansing	No	Provide support and challenge to the project team during the options appraisal process of the procurement arrangements that are currently underway for new waste collection and street cleansing operations.
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			
C&PH and A&C	New work: Liquid Logic / ContrOCC:	Yes	Provide support and challenge as new change request arrangements for these systems are being considered.

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F&R/ and T	Ongoing work: 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.
C&PH (JOL)	Ongoing work: In House Foster Carers	No	To provide support and challenge to the service as they develop governance and reporting arrangements to support the delivery of the improvement action plan
Active and Involved			
By 2050 we have a thriving, active and involved community that feel invested in our city			
A&C (JL)	Removed work: Community Grants	Yes	To provide support and challenge as the new process for awarding community grants is developed and implemented. Removed from the 20/21 Audit Plan as part of the ongoing review of the Council's risk profile given the impact of Covid-19. Timeline for reviewing arrangements for awarding grants deferred by the service area.
A&C (SD)	Amended work: Fusion Contract Management (Audit approach altered to better meet needs of the service)	Yes	Internal Audit are providing support and challenge as the service navigates Covid-19 support arrangements with the contractor.
Opportunity and Prosperity			
By 2050 Southend-on-Sea is a successful city and we share our prosperity amongst all of our people			
A&C (SD)	New work: Town Centre Engineerroom Working Group	No	To provide support and advice for establishing proportionate governance arrangements that appropriately support the Group in shaping and driving forward the town centre.
	New work: Adult Community College	Yes	To provide support and challenge on the robustness of the updated Financial Regulation document ahead of its presentation to the governing body.

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<p>Connected and Smart</p> <p>By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure</p>			
G&H (EC)	Housing Infrastructure Grant	Yes	To provide advice and support as arrangements are developed which ensure Homes for England Housing Infrastructure Grant terms and conditions are properly met.

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Managing Service Delivery

Delivering the internal audit service involves:

- audit planning and resourcing
- managing Audit Plan delivery, which includes overseeing contractor work
- reporting to senior management and the Audit Committee.

Audit Activities	Job Resource allocation
Managing the Business	12%
Managing Service Delivery Risks	31%
Key Financial Systems	2%
Grant Claims	22%
Advice and Support	22%
Follow Ups	2%
Contingency	0%
Managing Delivery of the Audit Plan	9%
Total	100%

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

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Analysis Over Executive Director Responsibilities		
All	Cross Cutting	12%
F&R	Finance & Resources	5%
L&D	Legal & Democratic Services	0%
T	Transformation	7%
G&H	Growth & Housing	16%
N&E	Neighbourhoods & Environment	18%
C&PH	Children & Public Health	18%
A&C	Adults & Communities	15%
All	Contingency	0%
All	Managing Delivery of the Audit Plan	9%
	Total	100%

Analysis over the 5 Southend 2050 Themes		
1.	Pride & Joy	5%
2.	Active & Involved	3%
3.	Safe & Well	37%
4.	Opportunity & Prosperity	18%
5.	Connected & Smart	21%
6.	All	16%
	Total	100%

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Risk Watch List	
These are other potential audits that may be considered for inclusion in the Audit Plan during the year should resources permit	
G&H	Building a Safer Future
A&C	Data Quality – Adult Social Care
C&PH	In House Fostering Team
A&C	Liquid Logic Phase 2 – Introduction of Portals
G&H	Empty Homes Strategy
C&PH	SMART Southend
T	Corporate Establishment
F&R	Accounts Payable
N&E	Highways Improvement Plan
N&E	Community Safety
N&E	Cemeteries and Crematorium
F&R	Development of Corporate Approach to Procurement and Contract Management
A&C	Homecare Contract
C&PH	Public Health (including the impact of the new National Institute for Health Protection (NIHP) replacing Public Health England to be formalised and operating from April 2021)
C&PH	Children’s Services Financial Recovery Plan
C&PH	Children Missing from Education
C&PH	Victory Park Academy
F&R	Asset Management of the Corporate Estate
C&PH	Adherence to Terms and Conditions of the Early Years Grant Funding
A&C	Better Care Fund Section 75 Agreement
A&C	Deprivation of Liberty Safeguards (DoLS)
PH	Outcome Realisation of a Commissioned Service – deleted from 2019/20 Audit Plan
F&R	Income Management System – work stalled from the 2019/20 Audit Plan
N&E	Neighbourhoods and Environment Performance Board – deleted from 20/21 Audit Plan

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	after review of resources and risk profile resulting from impact of Covid-19
A&C	Adult Social Care Service Delivery - deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19.
N&E	Private Sector Housing - deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19. In addition the service is reviewing delivery processes and arrangements.
A&C	Southend Care - deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19.
G&H	Management of the South Essex Homes Partnership Agreement - deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19. In addition the service area is establishing ways to improve performance management and benchmarking arrangements.
A&C	Commissioning of a New Service - deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19. In addition the service area is establishing ways to improve performance management and benchmarking arrangements.
N&E	Environmental Health- deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19.
C&PH A&C	Follow ups deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19; Data Quality, Adult Social Care Financial Assessments, Homelessness, Social Care Payments to Individuals and Providers & Social Care Debt Collection
G&H	Housing Pipeline - deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19.
N&E	Order, Delivery and Payment of Highways Works - deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19.
F&R	Treasury Management - deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19.
A&C	Community Grants - deleted from 20/21 Audit Plan after review of resources and risk profile resulting from impact of Covid-19.