

Appendix 1: Status of Internal Audit Plan 2020/21

Dept & (Lead)	Service Activity	Fraud risk	Status as at 9 th October 2020
Managing the Business			
All	<p>Covid-19</p> <p>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.</p>	Yes	<p>As a result of Internal Audit's ongoing review of the Council's risk profile and in particular the impact of Covid-19 four new audits were identified. Please see Safe and Well for the following:</p> <ul style="list-style-type: none"> • Covid-19 Local Outbreak Governance Arrangements • Adults Social Care Recovery from Covid-19 • Covid-19 Volunteering • Financial Impact of Covid-19 – please see below
F&R (PB)	<p>Financial Impact of Covid-19:</p> <p>To assess the robustness of the arrangements and /or financial modelling approach applied to:</p> <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. 	No	<p>Planned October 2020 to March 2021. Resource being confirmed.</p>
All	<p>IT Audit: Remote Working and Cyber Security Arrangements (2019/20)</p> <p>To assess the robustness of arrangements that enable the majority of staff to work remotely, while maintaining critical cyber security functions.</p>	Yes	<p>Completed September 2020.</p>

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All	<p>IT Audit: Disaster Recovery and Continuity Planning Arrangements (2019/20)</p> <p>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.</p>	Yes	Draft report being agreed with service management.
T (RP)	<p>Health and Safety</p> <p>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.</p>	No	Resource agreed. Planned for December 2020 to March 2021.
T (CT)	<p>ICT Management and Delivery</p>	N/A	Resource secured. Focus and timing to be determined.
<p>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.</p>			
None			
Managing Service Delivery Risks			
<p>Pride and Joy</p> <p>By 2050 Southenders are fiercely proud of and go out of their way to champion what our city has to offer.</p>			
N&E (NH)	<p>National Productivity Investment Fund</p> <p>To certify, in all significant respects, that the conditions attached to the grant have been complied with.</p>	Yes	Completed September 2020.
<p>Implementing Action Plans - To check that actions agreed have been effectively implemented and</p>			

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have been embedded into the day to day operation of the service.			
<i>None</i>			
<p>Safe and Well</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>			
A&C (AA)	<p>Rough Sleepers</p> <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>	Yes	Planned for December 2020 to March 2021.
C&PH (JOL)	<p>Children's Quality Assurance Framework (QAF)</p> <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>	No	<p>Resource being confirmed.</p> <p>Planned October to December 2020.</p>

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A&C (SB)	<p>Essex Partnership University Trust (EPUT) Section 75 Agreement</p> <p>To assess the robustness of arrangements to ensure the delivery of the outcomes required from the Section 75 agreement are realised.</p>	Yes	<p>Resource being confirmed.</p> <p>Planned October to March 2020.</p>
G&H (GH)	<p>Disabled Facilities Grant</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	<p>Fieldwork nearing completion.</p>
C&PH (JOL)	<p>Troubled Families</p> <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>	Yes	<p>Completed claim periods:</p> <ul style="list-style-type: none"> • April to end of June 2020 • July to end of September 2020 <p>Resource allocated for claims to end of December 2021 and March 2021.</p>
C&PH (KR & AG)	<p>Covid-19 Local Outbreak Control Plan - Governance Arrangements:</p> <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 spend on 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>	Yes	<p>Planned October 2020 to March 2021.</p> <p>Resource being confirmed.</p>
A&C	<p>Adults Social Care Recovery</p>	Yes	<p>Planned October 2020 to March 2021.</p>

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(SB)	from Covid-19: 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 e.g. postponement of financial assessments for residents receiving care, relaxation in approval arrangements for changes to care packages.		Resource being confirmed.
T&AC (SP SB)	Covid-19 Volunteering: To assess the robustness of arrangements which ensured sufficient safeguarding measures were considered when enrolling volunteers to provide essential support to vulnerable residents	No	Planned October 2020 to March 2021. Resource being confirmed.
<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.			
A&C (SB)	Direct Payment Support Service Contract Management	Yes	Resource being confirmed. Planned October to December 2020.
Active and Involved By 2050 we have a thriving, active and involved community that feel invested in our city			
<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			

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Dept & (Lead)	Service Activity	Fraud risk	Status as at 9 th October 2020
<p>Opportunity and Prosperity</p> <p>By 2050 Southend-on-Sea is a successful city and we share our prosperity amongst all of our people</p>			
G&H (EC)	<p>Better Queensway</p> <p>To assess the robustness of the Council's project management arrangements to deliver the required outcomes and benefits for the citizens of Southend.</p>	No	<p>Feedback provided. Draft report with Audit Manager for review.</p>
T (SP)	<p>Hayes Contract Management</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	<p>Contract management resource secured. Still assessing the priorities for using this resource in the most effective way to support the Council in terms of the impact of Covid-19 has had on the delivery of services by contractors/providers.</p>
G&H (EC & RP)	<p>Adult Community College Debt Collection</p> <p>To assess the robustness of arrangements to collect debt fully and in a timely manner.</p>	Yes	<p>Resource confirmed. Planned for January to March 2020.</p>
G&H (EC & RP)	<p>Adult Community College Payroll</p> <p>To assess the robustness of arrangements to accurately and properly pay non-salaried college staff.</p>	Yes	<p>Resource confirmed. Terms of reference being drafted.</p>
<p>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.</p>			
<p>None</p>			

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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>			
N&E (CR)	<p>Climate Change</p> <p>To assess the adequacy of arrangements to deliver the outcomes required of the Climate Change Emergency Action Plan.</p>	No	Draft report being agreed with the service area.
N&E (NH)	<p>Transport Joint Venture</p> <p>To assess the robustness of the governance arrangements which ensure the effective delivery of the joint venture arrangement.</p>	Yes	<p>Resource Confirmed.</p> <p>Planned for December 2020 to March 2021.</p>
N&E (SH)	<p>Parking Enforcement Income Collection</p> <p>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.</p>		Work in progress.
N&E (NH)	<p>Local Transport Capital Block Funding - Highways Maintenance</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	Completed September 2020.
N&E (NH)	<p>Pothole Action Fund</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	Completed September 2020.

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N&E (AW)	Department for Transport: Travel Demand Management Grant (awarded 29-7-20) To certify that, in all significant respects, the conditions attached to the grant have been complied with.	Yes	Resource secured. Planned for October 2020 to March 2021.
N&E (AW)	Department for Education: Additional Dedicated Home to School and College Transport Grant (awarded 11-8-20)		Resource secured. Planned for November to December 2020.
<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.			
No work required			
Key Financial Systems			
All Outcomes			
All	Accounts Payable – Batch Input Files (BIF) To assess the robustness of arrangements to ensure that these payment files are accurate and secure.	Yes	Terms of reference being drawn up.
<i>Implementing Action Plans</i>			
None			

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Advice and Support			
All Outcomes			
All	<p>Simple and Effective Governance</p> <p>Provide ongoing support and challenge of the governance arrangements being developed, implemented and embedded by the Transforming Together team.</p>	No	<p>Work in progress.</p> <p>Members of the Internal Audit team attend the Transforming Together Behaviours and Culture work stream.</p>
All	<p>Getting to Know Your Business</p> <p>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.</p>	No	<p>Internal Audit currently supporting Children Services as they develop/review service plans, a financial recovery plan and assess risk.</p>
<p>Pride and Joy</p> <p>By 2050 Southenders are fiercely proud of, and go out of their way, to champion what our city has to offer.</p>			
N&E (IK)	<p>Waste Collection and Street Cleansing</p> <p>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.</p>	No	<p>Resource secured.</p> <p>Internal Audit need to determine the service's time lines on completing the options appraisal process.</p>

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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	Liquid Logic / ContrOCC: Provide support and challenge as new change request arrangements for these systems are being considered.	Yes	Resource secured. Internal Audit need to determine the service's time lines on completing the options appraisal process.
F&R/ and T	Fire Safety 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
C&PH (JOL)	In House Foster Carers To provide support and challenge to the service as they develop governance and reporting arrangements to support the delivery of the improvement action plan.	No	Resource secured. Work not yet started. Internal Audit liaising with the service to determine timing.
Active and Involved By 2050 we have a thriving, active and involved community that feel invested in our city			
A&C (SD)	Fusion Contract Management (Approach altered to better meet needs of the service)	Yes	Internal Audit are providing support and challenge as the service navigates post Covid-19 arrangements with the contractor.

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G&H (EC)	Town Centre Engineerom Working Group: To provide support and advice for establishing proportionate governance arrangements that appropriately support the Group in shaping and driving forward the town centre.	Yes	Feedback being provided to Director of Regeneration and Growth as required.
G&H (EC)	Adult Community College: To provide support and challenge on the robustness of the updated Financial Regulation document ahead of its presentation to the governing body.		Completed. Feedback provided.
Connected and Smart By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure			
G&H (EC)	Housing Infrastructure Grant To provide advice and support as arrangements are developed which ensure Homes for England Housing Infrastructure Grant terms and conditions are properly met.	Yes	Terms or reference being agreed with the business.

Appendix 2a: Status of Internal Audit Plan 2020/21

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.

Appendix 2a: Status of Internal Audit Plan 2020/21

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%

Appendix 2a: Status of Internal Audit Plan 2020/21

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

Appendix 2a: Status of Internal Audit Plan 2020/21

	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.