

Appendix 2a: Internal Audit Plan 2021/22

Dept & (Lead)	Service Activity	Fraud risk	Status at 8 October 2021
Managing the Business (See also All Outcomes and Future Ways of Working in Advice and Support below)			
F&R (AB)	Risk Management (Part of Decision Making workstream in Future Ways of Working)	No	To support the Council to embed robust assessment of risk and opportunity into decision making that encourages creativity, learning and improved outcomes. Work in progress with resource secured Q3 & Q4 September 2021 to March 2022.
F&R (PB)	Financial Impact of Covid-19 (Deferred from 2020/21 to reassess the risk focus required in light of the Council's short and medium term financial challenges).	No	Focus being re-determined to support the Council's budget development work through to approval of the 2022/23 budget. Resource secured Q3 & Q4 September 2021 to February 2022.
Implementing Action Plans			
<i>None planned</i>			
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 (JB)	Highways Capitalised Maintenance Programme	Yes	To assess the robustness of the council's end-to-end arrangements for managing and reporting on the delivery of the highways capitalised maintenance programme of works. Work in progress.
N&E (AE)	Green City Action Plan	Yes	To assess the adequacy of arrangements to deliver on the Council's aim of becoming a Green City and achieving net zero emission by 2030. Resource secured timing to be determined for Q3 / Q4.

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<i>Implementing Action Plans</i>			
N&E (AE)	Energy Projects Status Assurance	Yes	To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service. Draft report being discussed with the service.
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 (BM)	Alternative School Provision	No	To assess the adequacy of arrangements which ensure the Council's guidance and / or policy for using Alternative Provision is being properly and appropriately applied to support achievement of the required outcomes for young vulnerable people. Resource secured Q4 December 2021 to March 2022.
A&C (TF)	Adult Social Care Recovery Programme	No	To assess the robustness of programme management arrangements aiming to improve outcomes for adults using the council's services whilst also containing the service within the allocated budget. Work in Progress.
A&C (SB)	Disabled Facilities Grant	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. Work in Progress.
C&PH (JOL)	Troubled Families	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. Quarter 1 completed June 2021 Quarter 2 completed September 2021 Resource secured for Q2 & Q3 October 2021 to March 2022.
A&C (BL)	Sexual Health Service	Yes	To assess the robustness of arrangements to ensure that the needs and outcomes required from the commissioning of this service are being delivered. Resource secured Q4 January to March 2022.

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T&AC (SP SB)	Covid-19 Volunteering (Deferred from 2020/21 Audit Plan as scoping the work involved is complex with the number of service areas involved).	Yes	To assess the robustness of arrangements which ensured sufficient safeguarding measures were considered when enrolling volunteers to provide essential support to vulnerable residents. Resource secured Q3 / Q4 – September to March 2022.
F&R (PB)	Local Authority Test and Trace Service Support Payment Scheme 2020/21 (No: 31/5075)	No	To certify that, in all significant respects, the conditions attached to the grant have been complied with. Resource secured Q2 July to September 2021 Complete October 2021.
C&PH & F&R (KR/P B)	Local Authority Community Testing Funding Grant 2020/21 (No: 31/5327)	No	To certify that, in all significant respects, the conditions attached to the grant have been complied with. Resource secured Q3 September to December 2021 Work in Progress.
NE (CR)	Covid 19 Local Authority Enforcement and Compliance Grant (No: 31/5216)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. Complete May 2021.
CS/PH (KR)	Covid 19 Test and Trace Service Support Grant (No: 31/5385)		To certify that, in all significant respects, the conditions attached to the grant have been complied with. Complete October 2021.
<i>Implementing Action Plans</i>			
A&C (SB)	Adult Social Care Financial Assessments	Yes	To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service. Resource secured Q2 & Q3 September to December 2021.

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Dept & (Lead)	Service Activity	Fraud risk	Status at 8 October 2021
Active and Involved By 2050 we have a thriving, active and involved community that feel invested in our city			
N/A	No work planned	N/A	
Implementing Action Plans			
<i>None planned</i>			
Opportunity and Prosperity By 2050 Southend-on-Sea is a successful city and we share our prosperity amongst all of our people			
G&H (GH)	Management of the South Essex Homes Partnership Agreement	No	To assess the effectiveness of the arrangements for managing the delivery of services contained within the Partnership Agreement. Resource secured Q3 September to December 2021.
CS&P H (BM)	Barons Court Primary and Nursery School	Yes	To assess whether effective arrangements are in place to develop and implement a suitable strategic framework as well as organise, manage and control the activities of the school. Terms of Reference agreed. Work planned for October 2021.
G&H (GH)	Housing Pipeline	Yes	Focus to be determined. Resource Secured Q4 January to March 2022.
G&H (EC)	Better Queensway Workstreams	Yes	To assess the robustness of plans and monitoring arrangements to deliver the Council's obligations under the Partnership Agreement for the Housing and Highways workstreams. Resource Secured Q3/Q4 October 2021 to March 2022.
Implementing Action Plans			
<i>None planned</i>			

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Dept & (Lead)	Service Activity	Fraud risk	Status at 8 October 2021
<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 (AW)	Transport Joint Venture Strategic Partnering Agreement	Yes	<p>To assess the robustness of the arrangements to deliver the Joint Venture's strategic partnering objectives which are aiming to provide high quality transport services to the citizens of Southend from the Core Services transferred as well as the development and delivery of Non-Core Services.</p> <p>Resource secured Q4 March 2022.</p>
N&E (NH)	Local Transport Capital Block Funding – Highways Maintenance Challenge Fund	Yes	<p>To certify that, in all significant respects, the conditions attached to the grants have been complied with.</p> <p>All Completed September 2021.</p>
N&E (NH)	Local Transport Capital Block Funding – Pothole and Challenge Fund	Yes	
N&E (NH)	Local Transport Capital Block Funding – Integrated Transport and Highway Maintenance	Yes	
NE (AW)	Travel Demand Management Grant	Yes	<p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p> <p>Resource secured Q3 September to December 2021.</p>
N&E (AW)	Additional Dedicated Home to School and College Transport Grant – Spring and Summer terms 2021	Yes	<p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p> <p>Spring Term: work completed.</p> <p>Summer Term: work in progress.</p>
<i>Implementing Action Plans</i>			
<i>None planned</i>			

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Dept & (Lead)	Service Activity	Fraud risk	Status at 8 October 2021
Future Ways of Working (new 6th 2050 theme) Framework for how we modernise our workforce in 2021/22 and beyond, to guide the prioritisation and delivery of Southend 2050 outcomes.			
T (CT & CF)	Business World Enterprise Resource Planning Programme of Work	No	<p>To assess the robustness of the governance arrangements to deliver the benefits required from the planned upgrade that aims to provide the Council with an ERP system that is fit for purpose and thus effectively underpins all service outcomes delivered by the Council.</p> <p>Planning underway.</p>
N/A	See also Advice and Support below and Managing the Business above	N/A	<p>Advice and Support</p> <ul style="list-style-type: none"> • Financial Sustainability • Future Ways of Working Programme Management • Business World Enterprise Resource Planning Programme of Work (Corporate Establishment) • Better Queensway Highway Scheme <p>Managing the Business</p> <ul style="list-style-type: none"> • Risk Management
All Outcomes			
T (SP)	Hayes Contract Management	Yes	<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, quality standards and legislative requirements, at the correct cost.</p> <p>Resource secured Q4 January to March 2022.</p>
T (CT)	Cyber Threat	Yes	<p>To assess the robustness of arrangements to quickly identify a cyber security incident and the reliability of the planned strategic responses to respond should an attack succeed.</p> <p>Resource secured Q3 September to December 2021.</p>
F&R (LW)	Critical Contracts Exit strategies	No	<p>To assess the robustness of exit strategy arrangements for managing contract failures which aim to protect both the Council's financial interests and minimise the impact of service disruption to the citizens of Southend.</p> <p>Resource secured Q4 January to March 2022.</p>

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Dept & (Lead)	Service Activity	Fraud risk	Status at 8 October 2021
Implementing Action Plans			
T (CT)	ICT Disaster Recovery	No	To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service. Resource secured Q3 September to December 2021.
Key Financial Systems - All Outcomes			
F&R (CR)	Income Receipting and Banking	Yes	To assess whether the key controls effectively prevent or detect material financial errors, on a timely basis, so that this information can be relied upon when producing the Council's Statement of Accounts. Resource Secured Q3 September to December 2021.
F&R (PB)	General Ledger	Yes	To assess whether the key controls effectively prevent or detect material financial errors, on a timely basis, so that this information can be relied upon when producing the Council's Statement of Accounts. Resource Secured Q3 September to December 2021.
Implementing Action Plans			
<i>None planned</i>			
Advice and Support			
All Outcomes and Future Ways of Working			
F&R (PB)	Financial Sustainability (linked to Future Ways of Working and Getting to Know your Business Initiatives)	No	Provide ongoing support and challenge of the arrangements in place to deliver the Council's Budget Transformation Programme 2022/23 to 2025/26 which aims to ensure the Council remains financially stable and resilient for the future. Planning underway.
CS &PH (MB)	Liquid Logic / ContrOCC	Yes	Provide support and challenge as new change request arrangements for these systems, that support the delivery of children and adult care services, are being considered. Resource secured Q1 to Q4 ongoing April 2021 to March 2022.

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Dept & (Lead)	Service Activity	Fraud risk	Status at 8 October 2021
A&C (TF)	Reconciling Adult Social Care Finance Project (Linked to the Adult Social Care Recovery Programme above)	Yes	To provide support and challenge as the team review and improve arrangements for reconciling finance and activity data between Liquid Logic (adult care) and financial information contained in the ContrOCC and Business World systems. This will support understanding of how activity drives spend and improve forecasting and modelling to inform future budget setting. Work in progress.
T (SMS)	Future Ways of Working Programme Management	No	To provide support and challenge to the Programme Manager for the realisation of the expected and/or required benefits to modernise the workforce which has been identified as key to delivering the Council's 2050 ambition. Planning underway.
G&H (EC)	Better Queensway Highway Scheme	No	To support and challenge the discussions and / or suggested improvements emanating from the opportunities to improve arrangements which support decision making contained in the Internal Audit Report issued in August 2021. Resource secured - Q3 & Q4 September 2021 to March 2022.
T (CT)	Business World Enterprise Resource Planning Programme of Work (Corporate Establishment workstream)	Yes	To provide support and challenge to the project team as the risks and control environment for the planned Corporate Establishment cloud-based module is implemented. Planning underway.
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			

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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 (JOL)	Children's Quality Assurance Framework (QAF)	No	To provide support and challenge to the Children's Services Steering Group responsible for monitoring the pilot and roll out of the more targeted and focused approach to case file audits. The aim being to improve overall social work practice by using learning to build on the good practice and support those areas where improvements would deliver better outcomes to young people and families. Work in progress.
A&C (SB)	Adult Care Quality Assurance Framework (QAF)	No	To provide challenge and support to the service area as the quality assurance framework is developed. The framework aims to ensure social work culture and practice is effective in safeguarding and promoting the welfare of adults, helping them achieve the best possible outcomes and life chances. Resource secured ongoing Q3 to Q4 ongoing (October 2021 to March 2022).
Active and Involved By 2050 we have a thriving, active and involved community that feel invested in our city			
No work planned			
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)	Southend Adult Community College	No	To provide support and challenge to the newly formed Finance, Quality and Curriculum Governance group established to challenge and monitor the: <ul style="list-style-type: none"> • overall performance of the college; and • programme of works to transition the college from an arms length service to one that is fully integrated into the Council's operations. Work in progress.

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G&H (EC)	Better Queensway Housing Infrastructure Grant (Work deferred from 2020/21 Audit Plan as the timing of the initial drawdown of grant was being amended).	Yes	To provide advice and support as arrangements are developed which ensure Homes for England Housing Infrastructure Grant terms and conditions are properly met. Planning underway.
Connected and Smart By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure			
<i>No work planned</i>			
All Themes			
F&R (LW)	Contract Management	No	To provide advice and support to the Corporate Procurement Team as improved guidance is developed and launched to support those staff managing contracts which are supporting the delivery of Council outcomes. Work in progress.
T (SP)	Human Resources	No	To provide advice and support to the Human Resources team as they update and improve systems and processes. Resource secured ongoing Q1 to Q4 April 2021 to March 2022.
T (SP)	Hayes Agency Recruitment – new employee compliance checks	Yes	To provide advice and support to the Contract Manager to both identify and improve the Council's quality assurance arrangements for ensuring the robustness of the compliance checks required for agency staff employed. (Work to be further developed as part of the Hayes Contract management audit detailed above) Work in progress.

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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
- keeping up to date with the council's changing risk profile to ensure the Audit Plan remains relevant
- reporting to senior management and the Audit Committee.

Audit Activities	Resource allocation
Managing the Business	4%
Managing Service Delivery Risks	35%
Schools	2%
Key Financial Systems	5%
Grant Claims	9%
Advice and Support	18%
Follow Ups	4%
Contingency	18%
Managing Delivery of the Audit Plan	5%
Total	100%
Total Council Audit Plan Days	655

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.

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Analysis Over Executive Director Responsibilities		
All	Cross Cutting	6%
F&R	Finance & Resources	13%
L&D	Legal & Democratic Services	0%
T	Transformation	22%
G&H	Growth & Housing	18%
N&E	Neighbourhoods & Environment	16%
C&PH	Children & Public Health	13%
A&C	Adults & Communities	12%
	Total	100%

Analysis over the 6 Southend 2050 Themes		
1.	Pride & Joy	7%
2.	Active & Involved	0%
3.	Safe & Well	24%
4.	Opportunity & Prosperity	18%
5.	Connected & Smart	8%
6.	Future Ways of Working	10%
7.	All	33%
	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

N&E (JB)	Follow up of Transport Joint Venture (20/21 Audit Plan)
G&H (GH)	Rough Sleepers audit deferred from 20/21 Audit Plan
F&R (JC)	Asset Management – arrangements for letting and monitoring commercial leases for council property
G&H (EC)	LGA peer review 18 -25 year olds - implementation of action plan
F&R (CF)	Payments made using the Clearing House Automated Payment System (CHAPS)
G&H (GH)	Housing Allocations Policy (including Direct Lets)
F&R (CF)	Accounts Payable Batch Input Payment Files
F&R (CF)	Use of Procurement (P) cards
A&C (SB)	Mental Health Service Provision (review of current arrangements including Section 75 agreement with EPUT scoped by service – last quarter reporting 2020/21 to Audit Committee October 2021)
F&R (CF)	Accounts Payable key financial system
T (CJ)	Recruitment of Agency Workers
F&R (PG)	School Audits – assess the role of the schools Finance team to determine the assurance their function may give overall
A&C (BL)	Community Investment Board (Commissioning Board May 2021 & Cabinet report November 2020)
A&C (BL)	Direct Payment Support Service Contract Management

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C&PH	Victory Park Academy
C&PH (KR)	0-19 Service Health Visitors and / or School Nursing service
G&H (GH)	Empty Homes Strategy 2021 – 2026 (Cabinet Report January 2021)
CS&P H (KR)	Follow up of the Covid-19 Local Outbreak Control Plan - Governance Arrangements (20/21 Audit Plan)
These are other potential audits that will be considered for inclusion in the 2022/23 Audit Plan	
A&C / C&PH	Care Platform Programme of Works (upgrade Liquid Logic & ContRoC & Business World)
A&C	Adult Care Quality Assurance Audit Framework
All	Anti Poverty Strategy
N&E (EG)	Selective Licensing
F&R (LW)	Social Value - implementation of Strategy / Policy
F&R (PR)	Social Care debt collection as part of the new Corporate Debt Collection Team
C&PH (JOL)	Fostering Service Improvement plan
C&PH (RB)	Quality of Supervision and / or 121s and annual conversation in Children's Services including how these maps into the Continued Professional Development offer (linked to Children's Services Improvement Plan)
N/A	Domestic Abuse Act 2021 Implementation Strategy (Cabinet report 14-9-21)
A&C	Southend Care Ltd Partnership Agreement 2022-2031 (Cabinet report 14-9-21)
A&C (TF)	Integrated Care System (April 2022)
C&PH (BM)	Remodelling of Children's Centres (in house service from 1st October 2021)
N&E(JB)	New Highway Enforcement Policies (Cabinet January 2021)

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A&C (BL)	Adult Social Care Strategies 2022/27; Living Well, Ageing Well and Caring Well
All	Association of South Essex Local Authorities (ASELA)
G&H	Building Safety Bill (introduced into Parliament on 30 June 2021 expected passage to take 9 months)
A&C	Liquid Logic Adult Care Phase 2 – Introduction of Portals (Delegation Portal Financial Assessments Portal Providers Portal)
C&PH	Children Missing from Education
A&C	Better Care Fund Section 75 Agreement & Improved Better Care Fund (iBCF)