

Appendix 2a: Internal Audit Plan 2022/23

ED & (Lead)	Service Activity	Fraud risk	Focus of Audit Work
Managing the Business All Outcomes			
F&R (AB)	Risk Management	No	<p>To support the Council to embed robust assessment of risk and opportunity into decision making that encourages creativity, learning and improved outcomes.</p> <p>This will extend the discovery phase piece of work undertaken in 2021/22 to further support the Council in developing its risk management framework with the aim of adopting a common approach across the Council.</p> <p><i>Planned April to September 2022</i></p>
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 (JS)	Green City Action Plan	Yes	<p>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.</p> <p><i>Planned for June to September 2022</i></p>
Implementing Action Plans			
N&E (JB)	Highways Capitalised Maintenance Programme	Yes	<p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p> <p><i>Planned July to September 2022</i></p>

Appendix 2a: Internal Audit Plan 2022/23

ED & (Lead)	Service Activity	Fraud risk	Focus of Audit Work
<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>			
F&R (PB)	Contain Outbreak Management Funding (Department of Health & Social Care No. 31/5456)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with for the spend up to end of 2021/22 (further work due 2023/24 for grant use during 2022/23). <i>Planned July to Sept 2022</i>
G&H (GH)	Protect and Vaccinate Grant (Department Levelling up and Communities)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned April 2022</i>
A&C (SL)	Disabled Facilities Grant (No. 31/5515)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned July to September 2022</i>
C&PH (AK)	Supporting Families Programme (previously known as Troubled Families)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned throughout the year to align with the Payment by Results claim windows set by Department for Levelling Up, Housing & Communities.</i>
F&R (PB)	Local Authority Test and Trace Grant (No. 31/5127)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned April to June 2022</i>
C&PH (AK)	Children's Quality Assurance Framework (QAF)	No	To assess the effectiveness of the arrangements to embed into business as usual the tool used to assess the quality of social work practice, which is key to ensuring the Council delivers better outcomes to young people and families. <i>Planned January 2022 to March 2023</i>
G&H (GH)	Rough Sleepers	Yes	To assess the robustness of arrangements to ensure effective support is given to vulnerable people to achieve the outcomes within the Housing, Homelessness and Rough Sleeping Strategy, while achieving value for money. <i>Timing to be determined</i>

Appendix 2a: Internal Audit Plan 2022/23

ED & (Lead)	Service Activity	Fraud risk	Focus of Audit Work
C&PH (AK)	Independent Reviewing Officers	No	To assess the effectiveness of Independent Reviewing Officers (IROs) in ensuring children's needs are met and their outcomes improved through the support and services that they receive. <i>Planned December to April 2022</i>
C&PH & A&C (AK & SL)	Care Platform Change Management	Yes	To assess the robustness of arrangements to identify, prioritise, and monitor delivery of change requests which ensure that resources are directed to deliver on the Council's key priorities and outcomes for delivering adult and children's services. <i>Timing to be determined</i>
C&PH (BM)	Children not attending Education	No	To assess the robustness of arrangements which ensure children not attending school are known and their welfare is monitored to keep them safe and that they realise their potential.
A&C (SL)	Direct Payments	Yes	To assess the robustness of arrangements for ensuring payments made to clients with an assessed need for support are valid and delivering the required outcomes for vulnerable citizens. <i>Timing to be determined</i>
<i>Implementing Action Plans</i>			
A&C (AM)	Adult Social Care Recovery Programme	No	To check that actions agreed have been effectively implemented and embedded into the day to day management of the recovery programme. <i>Planned April – June 2022</i>
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	
<i>Implementing Action Plans</i>			
<i>None planned</i>			

Appendix 2a: Internal Audit Plan 2022/23

ED & (Lead)	Service Activity	Fraud risk	Focus of Audit Work
<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 (GH)	HRA Strategic Asset Management (Joint audit with South Essex Homes)	No	To assess the adequacy of arrangements in place to ensure HRA assets continue to deliver value and meet stakeholder needs, while supporting organisational objectives. <i>Planned July to September 2022</i>
F&R (SN)	Corporate Asset Management	Yes	To assess the adequacy of arrangements in place to ensure assets continue to deliver value and meet stakeholder needs, while supporting organisational objectives. <i>Timing to be determined</i>
A&C (BL)	Community Investment Grant	Yes	To assess the robustness of arrangements that ensure grant monies passed to the community are being properly accounted for and delivering outcomes for the citizens of Southend. <i>Timing to be determined</i>
G&H (GH)	Housing allocations	Yes	To assess the robustness of the arrangements that ensure available housing is allocated appropriately, in accordance with Council policies.
<i>Implementing Action Plans</i>			
N&E (JB)	Southend Travel Partnership Joint Venture company (trading as Vecteo)	Yes	To check that actions agreed from the two pieces of audit work during 2021/22 have been effectively implemented and embedded into the day-to-day operation of the service. <i>Timing to be determined</i> <i>(Also linked to safe and well 2050 outcome)</i>

Appendix 2a: Internal Audit Plan 2022/23

ED & (Lead)	Service Activity	Fraud risk	Focus of Audit Work
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)	Local Transport Capital Block Funding (No. 31/5505)	Yes	To certify that, in all significant respects, the conditions attached to the grants have been complied with. <i>Planned July to September 2022</i>
N&E (NH)	Local Transport Capital Block Funding – Pothole Fund (No. 31/5506)	Yes	
N&E (NH)	Local Transport Capital Block Funding – Highways Maintenance Challenge Funding carried over from 2021/22 (No. 31/5072)	Yes	
F&R (EB)	My Southend (new platform)	No	To assess the robustness of the project governance arrangements to deliver the benefits to citizens, businesses, tourists, councillors and the Council, required from the new platform. <i>Timing to be determined</i>
Implementing Action Plans			
<i>None planned</i>			
Future Ways of Working (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.			
N/A	See also Advice and Support below and Managing the Business above	N/A	Advice and Support <ul style="list-style-type: none"> • Financial Sustainability • Business World Enterprise Resource Planning Programme of Work (Corporate Establishment) Managing the Business <ul style="list-style-type: none"> • Risk Management

Appendix 2a: Internal Audit Plan 2022/23

ED & (Lead)	Service Activity	Fraud risk	Focus of Audit Work
All Outcomes			
SC&G (SP)	Letting of Recruitment Contract	Yes	To assess the robustness of the arrangements for reletting the Council's contract for recruiting agency and permanent employees. <i>Timing to be determined</i>
F&R (CR)	Clearing House Automated Payments System (CHAPS) payments	Yes	To assess the robustness of arrangements that ensure valid and accurate and payments are made using the CHAPS facility. <i>Timing to be determined</i>
F&R (CR)	Procurement Cards	Yes	To assess the robustness of processes for ensuring staff purchases made using procurement cards is transparent and valid. <i>Planned April to June 2022</i>
SC &G (SP)	Staff Pay	Yes	To assess the robustness of processes for ensuring accurate and valid payments are made to staff when these are outside of standard salary payments. <i>Planned October to December 2022</i>
Implementing Action Plans			
<i>None planned</i>			
Key Financial Systems - All Outcomes			
F&R (CR)	Accounts Payable	Yes	To assess the robustness of processes for ensuring accurate, transparent, and valid payments are made to suppliers and individuals. <i>Planned July to September 2022</i>
Implementing Action Plans			
<i>None planned.</i>			

Appendix 2a: Internal Audit Plan 2022/23

ED & (Lead)	Service Activity	Fraud risk	Focus of Audit Work
Advice and Support			
All Outcomes and Future Ways of Working			
F&R (PB)	Financial Sustainability (including 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. <i>Timing to be determined</i>
SC&G (CT)	Technology Modernisation Programme	No	To provide support and challenge to the Board as Southend City Council's technology estate is modernised and simplified. <i>Planned throughout the year</i>
SC&G (CT)	Device Issue and Return Review	Yes	To provide support and challenge to the team assessing arrangements to improve processes for issuing and returning IT equipment to new starters and leavers. <i>Timing throughout the year</i>
SC&G (SN)	Corporate Plan	No	To provide support and challenge to the team developing the Council's Corporate plan which will identify the priorities for the delivery of outcomes for 2022-23 to 2025-26. <i>Planned April to September</i>
SC&G (CT)	Business World Enterprise Resource Planning Programme of Work	Yes	To provide support and challenge to the project team as the risks and control environment for the planned Corporate Establishment and other required improvements are considered and / or developed. <i>Timing throughout the year</i>
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)	Letting of new Waste Collection Contract	Yes	To provide support and challenge to the project team to ensure robust project management and procurement processes are applied and value for money is obtained for city residents. <i>Timing to be determined</i>

Appendix 2a: Internal Audit Plan 2022/23

ED & (Lead)	Service Activity	Fraud risk	Focus of Audit Work
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			
A&C (SL)	Adult Care Quality Assurance Framework (QAF)	No	Ongoing 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. <i>Timing to be determined</i>
C&PH (AK)	Supporting Families Programme	Yes	To provide support and challenge to the service as the Council's current Outcomes Framework is revised to align with the Department for Levelling Up, Housing and Communities (DLUHC) updated national outcomes framework and programme guidance. <i>Planned May to August 2022</i>
G&H (GH)	Homes for Ukraine	Yes	To provide support and challenge to the service as processes are developed to respond to the Council's responsibilities for providing support payments and oversight of accommodation to citizens fleeing Ukraine. <i>Planned April to May 2022</i>
Active and Involved By 2050 we have a thriving, active and involved community that feel invested in our city			
<i>No work planned</i>			
Opportunity and Prosperity By 2050 Southend-on-Sea is a successful city and we share our prosperity amongst all of our people			
<i>No work planned</i>			
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>			

Appendix 2a: Internal Audit Plan 2022/23

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	6%
Managing Service Delivery Risks	57%
Key Financial Systems	4%
Grant Claims	13%
Advice and Support	10%
Follow Ups	5%
Managing Delivery of the Audit Plan	5%
Total	100%
Total Council Audit Plan Days	590

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.

Appendix 2a: Internal Audit Plan 2022/23

Analysis Over Executive Director Responsibilities		
All	Cross Cutting	5%
F&R	Finance & Resources	23%
SC&G	Strategy, Change & Governance	15%
G&H	Growth & Housing	12%
N&E	Neighbourhoods & Environment	18%
C&PH	Children & Public Health	15%
A&C	Adults & Communities	12%
	Total	100%

Analysis over the 6 Southend 2050 Themes		
1.	Pride & Joy	8%
2.	Active & Involved	0%
3.	Safe & Well	37%
4.	Opportunity & Prosperity	13%
5.	Connected & Smart	10%
6.	Future Ways of Working	13%
7.	All	19%
	Total	100%

Appendix 2a: Internal Audit Plan 2022/23

Risk Watch List

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

F&R (JC)	Business Rates Collection
F&R (JC)	Asset Management – arrangements for letting and monitoring commercial leases for council property
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)- FOR RISK ASSESSMENT
F&R (PG)	School Audits – assess assurance available from council teams that the role of the schools Finance team to determine the assurance their function may give overall
G&H (GH)	Empty Homes Strategy 2021 – 2026 (Cabinet Report January 2021)

New areas of risk to keep watching brief

A&C (TF)	Integrated Care System (April 2022)
All	Association of South Essex Local Authorities (ASELA)
All	Anti-Poverty Strategy
N&E (EG)	Selective Licensing
F&R (LW)	Social Value - implementation of Strategy / Policy
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)
C&P (BM)	Remodelling of Children's Centres (in house service from 1st October 2021)
N&E (JB)	New Highway Enforcement Policies (Cabinet January 2021)
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)

Appendix 2a: Internal Audit Plan 2022/23