

## Appendix 1: Internal Audit Plan 2021/22

| Dept & (Lead)  | Service Activity and focus for audit   | Fraud risk | Status as at 8 <sup>th</sup> July 2022   |
|--|--|------------|--|
| <b>Managing the Business</b><br>(See also All Outcomes and Future Ways of Working in Advice and Support below) |  |            |  |
| F&R<br>(AB)  | <b>Risk Management</b><br>(Part of Decision Making workstream in Future Ways of Working)<br><br>To support the Council to embed robust assessment of risk and opportunity into decision making that encourages creativity, learning and improved outcomes.           | No         | Work completed for this year.<br>Further work planned for 22/23.   |
| F&R<br>(PB)  | <b>Financial Impact of Covid-19</b><br>(Deferred from 2020/21 to reassess the risk focus required in light of the Council's short and medium term financial challenges).   | No         | Audit has been refocussed and therefore removed from 2021/22 Audit Plan.<br><br>Refocusing of work now covered by the Financial Sustainability piece of work in 'Advice and Support All Outcomes and Future Ways of Working' below.<br><br>Work scheduled to commence Quarter 1 2022/23. |
| S,C&G<br>(CT)  | <b>New: Technology Modernisation Programme Assurance</b> (renamed from Smart Council Programme Assurance)<br><br>To assess the robustness of the arrangements to deliver the programme of works required to achieve the Council's target technology operating model. | No         | <b>Work in Progress.</b>   |
| <b>Implementing Action Plans</b>   |  |            |  |
| <i>None planned</i>  |  |            |  |

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|--|--|------------|--|
| <b>Managing Service Delivery Risks</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.              |  |            |  |
| N&E (JB)   | <b>Highways Capitalised Maintenance Programme</b><br>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   | Yes        | Completed February 2022.   |
| N&E (AE)   | <b>Green City Action Plan</b><br>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.  | Yes        | Audit postponed until Q2 2022/23 whilst the newly appointed Head of Climate Change determines the way forward for the service. |
| <b>Implementing Action Plans</b>   |  |            |  |
| N&E (AE)   | <b>Energy Projects Status Assurance</b><br>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service  | Yes        | Draft report being discussed with the service (linked to progress update detailed above re the Green City Action Plan).        |
| <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 |  |            |  |
| C&PH (BM)  | <b>Alternative School Provision</b><br>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. | No         | <b>Work in progress.</b>   |

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|---------------|--|------------|---|
| A&C<br>(TF)   | <p><b>Adult Social Care Recovery Programme</b></p> <p>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.</p>   | No         | Completed February 2022.  |
| A&C<br>(SB)   | <p><b>Disabled Facilities Grant</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>   | Yes        | Completed November 2021.  |
| C&PH<br>(AK)  | <p><b>Troubled Families</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>   | Yes        | <p>Quarter 1 completed June 2021.</p> <p>Quarter 2 completed September 2021.</p> <p>Quarter 3 completed December 2021.</p> <p><b>Quarter 4 completed March 2022.</b></p>  |
| A&C<br>(BL)   | <p><b>Sexual Health Service</b></p> <p>To assess the robustness of arrangements to ensure that the needs and outcomes required from the commissioning of this service are being delivered.</p>   | Yes        | <p>Audit postponed to focus on 'Procurement of the joint venture partner for the Council's Passenger Transport Service' (see below).</p> <p><b>Work was due to commence May 2022 but recent loss of contractor resource has meant this review cannot go ahead as planned and will be included in the Risk Watch List profile for 2022/23.</b></p> |
| N&E<br>(JB)   | <p><b>New: Procurement of the joint venture partner for the Council's Passenger Transport Service</b></p> <p>To assess the robustness of the procurement arrangements to secure a joint venture partner to deliver the Council's passenger transport service and the requirements for the Home to School Passenger Transport Provision for SEND and LAC element of the contract.</p> | Yes        | <p><b>Completed July 2022.</b></p> <p><b>Separate item on the July 2022 Audit Committee agenda.</b></p>   |

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| Dept & (Lead)       | Service Activity and focus for audit  | Fraud risk | Status as at 8 <sup>th</sup> July 2022 |
|---------------------|---|------------|--|
|                     | <p><b>Covid-19 Adults Social Care Recovery (2020/21)</b></p> <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 (e.g. postponement of financial assessments for residents receiving care and relaxation in approval arrangements for changes to care packages) during the lockdown in response to the COVID-19 pandemic</p> |            | Completed December 2021.               |
| F&R (PB)            | <p><b>Local Authority Test and Trace Service Support Payment Scheme 2020/21 (No: 31/5075)</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>  | No         | Completed October 2021.                |
| C&PH & F&R (KR/P B) | <p><b>Local Authority Community Testing Funding Grant 2020/21 (No: 31/5327)</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>  | No         | Completed November 2021.               |
| NE (CR)             | <p><b>Covid 19 Local Authority Enforcement and Compliance Grant (No: 31/5216)</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with</p>   | Yes        | Completed May 2021.                    |
| CS/PH (KR)          | <p><b>Covid 19 Test and Trace Service Support Grant (No: 31/5385)</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>  |            | <b>Completed June 2022.</b>            |

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|--|--|------------|--|
| <b>Implementing Action Plans</b>   |  |            |  |
| A&C (SB)   | <p><b>Adult Social Care Financial Assessments</b></p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>   | Yes        | Completed July 2022.                           |
| <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>                  |  |            |  |
| N/A  | No work planned  | N/A        |  |
| <b>Implementing Action Plans</b>   |  |            |  |
| <i>None planned</i>  |  |            |  |
| <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> |  |            |  |
| G&H (GH)   | <p><b>Management of the South Essex Homes Partnership Agreement</b></p> <p>To assess the effectiveness of the arrangements for managing the delivery of services contained within the Partnership Agreement.</p>                                 | No         | Completed July 2022.                           |
| CS&P H (BM)  | <p><b>Barons Court Primary and Nursery School</b></p> <p>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.</p> | Yes        | Completed December 2021.                       |
| G&H (GH)   | <p><b>Housing Pipeline</b></p> <p>Focus to be determined.</p>  | Yes        | Audit work deferred to the 2022/23 Audit Plan. |

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|---|--|------------|---|
| G&H<br>(EC)   | <p><b>Better Queensway Workstreams</b></p> <p>To assess the robustness of agreed delivery plans and monitoring arrangements to deliver the Council's obligations under the Partnership Agreement for the Housing, Highways and Finance workstreams.</p> <p>(Scope of the work extended to include the Finance workstream)</p>  | Yes        | <b>Draft report being discussed with service area.</b>  |
| <b>Implementing Action Plans</b>  |  |            |   |
| <i>None planned</i>   |  |            |   |
| <p><b>Connected and Smart</b></p> <p><b>By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure</b></p> |  |            |   |
| N&E<br>(AW)   | <p><b>Transport Joint Venture Strategic Partnering Agreement</b></p> <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> | Yes        | <p>This review has been replaced with a new audit above under Safe and Well focussed on the procurement of the joint venture partner.</p> <p>The original audit has been added to the Risk watch List for potential inclusion in the 2022/23 Audit Plan.</p> <p>The 2022/23 Audit Plan will include a piece of work to follow up implementation of recommendations from the various pieces of audit work undertaken during 2021/22.</p> |

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|----------------------------------|--|------------|--|
| N&E<br>(AW)                      | <p><b>New: Transport Joint Venture - Contract Management of Core Services</b></p> <p>To assess the performance of the Council's Joint Venture Company (Vecteo), which has been responsible for delivering core transport services through Southend since 1 March 2020. The review will consider whether Vecteo is:</p> <ul style="list-style-type: none"> <li>• Delivering core transport service in accordance with both (i) the specification detailed in the Service Agreement and (ii) the commitments made in the tenderer's winning bid submission; and</li> <li>• Reporting its actual performance results accurately, transparently and in a timely manner.</li> </ul> | Yes        | <p><b>Completed June 2022.</b></p> <p><b>Separate item on the July 2022 Audit Committee agenda.</b></p>  |
| N&E<br>(NH)                      | <b>Local Transport Capital Block Funding – Highways Maintenance Challenge Fund</b>   | 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<br>(NH)                      | <b>Local Transport Capital Block Funding – Pothole and Challenge Fund</b>  | Yes        |  |
| N&E<br>(NH)                      | <b>Local Transport Capital Block Funding – Integrated Transport and Highway Maintenance</b>  | Yes        |  |
| NE<br>(AW)                       | <p><b>Travel Demand Management Grant</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>  | Yes        | <b>Completed June 2022.</b>  |
| N&E<br>(AW)                      | <p><b>Additional Dedicated Home to School and College Transport Grant – Spring and Summer terms 2021</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>  | Yes        | <b>Completed June 2022.</b>  |
| <b>Implementing Action Plans</b> |  |            |  |
| <i>None planned</i>              |  |            |  |

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|---|---|------------|--|
| <b>Future Ways of Working (6<sup>th</sup> 2050 theme)</b><br><b>Framework for how we modernise our workforce in 2021/22 and beyond, to guide the prioritisation and delivery of Southend 2050 outcomes.</b> |   |            |  |
| S,C&G<br>(CT & CF)  | <b>Business World Enterprise Resource Planning Programme of Work</b><br>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. | No         | <b>Completed July 2022.</b>  |
| N/A   | <b>See also Advice and Support below and Managing the Business above</b>  | N/A        | Advice and Support <ul style="list-style-type: none"> <li>• Financial Sustainability</li> <li>• Future Ways of Working Programme Management</li> <li>• Better Queensway Highway Scheme</li> </ul> Managing the Business <ul style="list-style-type: none"> <li>• Risk Management.</li> </ul> |
| <b>All Outcomes</b>   |   |            |  |
| S,C&G<br>(SP)   | <b>Hayes Contract Management</b><br>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.  | Yes        | Audit removed from 2021/22 Audit Plan.<br><br>Audit work now focussing on arrangements for new employee compliance checks. See Hayes Agency Recruitment in Advice and Support below.<br><br>Contract management audit added to the Risk Watch List.  |
| S,C&G<br>(CT)   | <b>Cyber Threat</b><br>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.   | Yes        | <b>Work in progress.</b>   |



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|---|--|------------|--|
| F&R<br>(LW)                                 | <p><b>Critical Contracts Exit strategies</b></p> <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>   | No         | <p><b>Work was due to commence May 2022 but recent loss of contractor resource has meant this review cannot go ahead as planned and will be included in the Risk Watch List profile for 2022/23.</b></p> |
| S,C&G<br>(CT)                               | <p><b>ICT Strategy (work refocused from original ICT Change Demand Management Arrangements to ensure audit resources concentrated on most significant areas of risk)</b></p> <p><b>To assess the robustness of the governance arrangements which ensure the technology elements of the Council's various service strategies properly inform the ICT strategy; that the ICT Strategy is delivered and that it supports and enables the achievement of the Council's strategic goals.</b></p> <p>(Please see below - replaced Business World Enterprise Resource Planning Programme of Work (Corporate Establishment workstream)</p> | No         | <p><b>Work in progress.</b></p>  |
| <b>Implementing Action Plans</b>            |  |            |  |
| S,C&G<br>(CT)                               | <p><b>ICT Disaster Recovery</b></p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>   | No         | <p><b>Completed June 2022.</b></p>   |
| <b>Key Financial Systems - All Outcomes</b> |  |            |  |
| F&R<br>(CR)                                 | <p><b>Income Receipting and Banking</b></p> <p>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.</p>  | Yes        | <p><b>Completed April 2022.</b></p>  |

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|--|--|------------|--|
| F&R<br>(PB)                                    | <p><b>General Ledger</b></p> <p>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.</p>   | Yes        | Completed April 2022.  |
| <b>Implementing Action Plans</b>               |  |            |  |
| <i>None planned</i>                            |  |            |  |
| <b>Advice and Support</b>                      |  |            |  |
| <b>All Outcomes and Future Ways of Working</b> |  |            |  |
| F&R<br>(PB)                                    | <p><b>Financial Sustainability (linked to Future Ways of Working and Getting to Know your Business initiatives)</b></p> <p>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 sustainable and resilient for the future.</p> | No         | <p>Deferred from 2021/22 Audit Plan after discussions with senior finance colleagues.</p> <p>To be included in the 2022/23 Audit Plan.</p> <p>Planning underway. Focus to be determined now 2022/23 budget finalised.</p>  |
| CS &PH<br>(MB)                                 | <p><b>Liquid Logic / ContrOCC</b></p> <p>Provide support and challenge as new change request arrangements for these systems (the Care Platform), that support the delivery of children and adult care services, are being considered.</p>  | Yes        | <p>Audit work not required.</p> <p>Refreshed governance arrangements for managing the Council's Care Platform for Adult and Children's Services are being embedded.</p> <p>The robustness of the new governance model is being considered as part of the 2022/23 Audit Plan.</p> |

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|-----------------|---|------------|---|
| A&C<br>(TF)     | <p><b>Reconciling Adult Social Care Finance Project</b><br/>(Linked to the Adult Social Care Recovery Programme above)</p> <p>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.</p> <p>This will support understanding of how activity drives spend and improve forecasting and modelling to inform future budget setting.</p> | Yes        | <p>Initial feedback provided June 2021.</p> <p>No further work required.</p> <p>The improved arrangements form part of the work described above regarding the improved governance model for managing the Care Platform.</p>   |
| S,C &G<br>(SMS) | <p><b>Future Ways of Working Programme (FWOW) Management</b></p> <p>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.</p>   | No         | <p>Approach for the work being reviewed in light of the decision to refocus and streamline the current scope of FWOW workstreams and include the FWOW programme in the development of the Council's new Corporate Plan.</p> <p>No further work required in 2021/22.</p> |
| G&H<br>(EC)     | <p><b>Better Queensway Highway Scheme</b></p> <p>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.</p>  | No         | Work in progress.   |
| S,C &G<br>(CT)  | <p><b>Business World Enterprise Resource Planning Programme of Work (Corporate Establishment workstream)</b></p> <p>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.</p>  | Yes        | <p>Audit deferred from the 2021/22 Audit Plan as technical complexities with the programme of work has delayed working on the corporate establishment.</p> <p>The audit has been added to the Risk watch List for potential inclusion in the 2022/23 Audit Plan.</p>    |

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|--|---|------------|--|
| <b>Pride and Joy</b><br>By 2050 Southenders are fiercely proud of, and go out of their way, to champion what our city has to offer.            |   |            |  |
| <i>No work planned</i>   |   |            |  |
| <b>Safe and Well</b><br>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)   | <b>Children's Quality Assurance Framework (QAF)</b><br>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. | No         | Work completed for 2021/22 (see summary of work and impact of the Steering Group's work in appendices attached).<br><br>The Quality Assurance work is now transitioning into business as usual.<br><br>The 2022/23 Audit plan is looking to include an audit towards the end of the year to assess the ongoing robustness of business as usual Quality Assurance arrangements. |
| A&C (SB)   | <b>Adult Care Quality Assurance Framework (QAF)</b><br>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.  | No         | Work in progress. Feedback requested in respect of: <ul style="list-style-type: none"> <li>• draft Quality Assurance Framework</li> <li>• implementation of Plan for the Framework</li> <li>• draft auditing process.</li> </ul> Work completed for 2021/22. To be added to the 2022/23 Audit Plan.  |
| <b>Active and Involved</b><br>By 2050 we have a thriving, active and involved community that feel invested in our city                         |   |            |  |
| <i>No work planned</i>   |   |            |  |

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|--|--|------------|---|
| <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>     |  |            |   |
| G&H (EC)   | <p><b>Southend Adult Community College</b></p> <p>To provide support and challenge to the newly formed Finance, Quality and Curriculum Governance group established to challenge and monitor the:</p> <ul style="list-style-type: none"> <li>• overall performance of the college; and</li> <li>• programme of works to transition the college from an arms-length service to one that is fully integrated into the Council's operations.</li> </ul> | No         | Completed March 2022.   |
| G&H (EC)   | <p><b>Better Queensway Housing Infrastructure Grant</b></p> <p>(Work deferred from 2020/21 Audit Plan as the timing of the initial drawdown of grant was being amended).</p> <p>To provide advice and support as arrangements are developed which ensure Homes for England Housing Infrastructure Grant terms and conditions are properly met.</p>   | Yes        | <p>Work deferred while grant conditions are finalised with Homes England.</p> <p>In view of ongoing negotiations with Homes England, Internal Audit extended the scope of the Better Queensway Workstream audit above to include the finance workstream which covers the Homes England Housing Infrastructure Grant.</p> <p>Audit to be reassessed for inclusion in the 2022/23 Audit Plan.</p> |
| <p><b>Connected and Smart</b></p> <p>By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure</p> |  |            |   |
| <b>No work planned</b>   |  |            |   |

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|-------------------|--|------------|---|
| <b>All Themes</b> |  |            |   |
| F&R<br>(LW)       | <b>Contract Management</b><br>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.  | No         | Completed October 2021.   |
| S,C<br>&G         | <b>Human Resources</b><br>To provide advice and support to the Human Resources team as they update and improve systems and processes.  | No         | Audit deleted as no work required by the service area to date.  |
| S,G&G<br>(SP)     | <b>Hayes Agency Recruitment – new employee compliance checks</b><br>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.<br><br>(Work now replacing Hayes Contract Management work detailed in All Outcomes above) | Yes        | <b>Work completed for 2021/22.</b><br><b>Further advice and support under consideration as part of the 2022/23 Audit Plan – see Letting of Recruitment Contract under All Outcomes.</b> |

## Appendix 1: Internal Audit Plan 2021/22

### 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%                  |
| <b>Total</b>                         | <b>100%</b>         |
| <b>Total Council Audit Plan Days</b> | <b>655</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.

## Appendix 1: Internal Audit Plan 2021/22

| <b>Analysis Over Executive Director Responsibilities</b> |                                 |             |
|--|---------------------------------|-------------|
|  |                                 |             |
| All  | Cross Cutting                   | 6%          |
| F&R  | Finance & Resources             | 13%         |
| L&D  | Legal & Democratic Services     | 0%          |
| SC&G   | Strategy, Change and Governance | 22%         |
| G&H  | Growth & Housing                | 18%         |
| N&E  | Neighbourhoods & Environment    | 16%         |
| C&PH   | Children & Public Health        | 13%         |
| A&C  | Adults & Communities            | 12%         |
|  | <b>Total</b>                    | <b>100%</b> |

| <b>Analysis over the 6 Southend 2050 Themes</b> |                          |             |
|---|--------------------------|-------------|
|   |                          |             |
| 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%         |
|   | <b>Total</b>             | <b>100%</b> |



## Appendix 2: Internal Audit Plan 2021/22

### 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<br>(JB)   | Follow up of Transport Joint Venture (20/21 Audit Plan)  |
| G&H<br>(GH)   | Rough Sleepers audit deferred from 20/21 Audit Plan  |
| F&R<br>(JC)   | Asset Management – arrangements for letting and monitoring commercial leases for council property  |
| G&H<br>(EC)   | LGA peer review 18 -25 year olds - implementation of action plan   |
| F&R<br>(CF)   | Payments made using the Clearing House Automated Payment System (CHAPS)  |
| G&H<br>(GH)   | Housing Allocations Policy (including Direct Lets)   |
| F&R<br>(CF)   | Accounts Payable Batch Input Payment Files   |
| F&R<br>(CF)   | Use of Procurement (P) cards   |
| A&C<br>(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<br>(CF)   | Accounts Payable key financial system  |
| S,C&G<br>(CJ) | Recruitment of Agency Workers  |
| F&R<br>(PG)   | School Audits – assess the role of the schools Finance team to determine the assurance their function may give overall   |
| A&C<br>(BL)   | Community Investment Board (Commissioning Board May 2021 & Cabinet report November 2020)   |

## Appendix 2: Internal Audit Plan 2021/22

|   |   |
|---|---|
| A&C<br>(BL)   | Direct Payment Support Service Contract Management  |
| C&PH  | Victory Park Academy  |
| C&PH<br>(KR)  | 0-19 Service Health Visitors and / or School Nursing service  |
| G&H<br>(GH)   | Empty Homes Strategy 2021 – 2026 (Cabinet Report January 2021)  |
| CS&P<br>H<br>(KR)   | Follow up of the Covid-19 Local Outbreak Control Plan - Governance Arrangements (20/21 Audit Plan)  |
| <b>These are other potential audits that will be considered for inclusion in the 2022/23 Audit Plan</b> |   |
| T<br>(CT)   | Business World Enterprise Resource Planning Programme of Work (Corporate Establishment workstream)  |
| T(SP)   | Hayes Contract Management – focus likely to be focused on the arrangements for letting of new recruitment contract.   |
| NE<br>(JB)  | Transport Joint Venture Strategic Partnering Agreement- (postponed from 2021/22 Audit Plan and replaced with Transport Joint Venture - Contract Management of Core Services (see above) |
| NE<br>(JB)  | Follow up of the Transport Joint Venture Company – Contract Management of Core Services audit (2020/21)   |
| NE<br>(JB)  | Follow up of the Highways Capitalised Maintenance Programme of Works (2021/22)  |
| A&C /<br>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<br>(EG)   | Selective Licensing   |
| F&R<br>(LW)   | Social Value - implementation of Strategy / Policy  |
| F&R<br>(PR)   | Social Care debt collection as part of the new Corporate Debt Collection Team   |

## Appendix 2: Internal Audit Plan 2021/22

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|---------------|---|
| C&PH<br>(JOL) | Fostering Service Improvement plan  |
| C&PH<br>(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<br>(TF)   | Integrated Care System (April 2022)   |
| C&PH<br>(BM)  | Remodelling of Children's Centres (in house service from 1st October 2021)  |
| N&E(<br>JB)   | New Highway Enforcement Policies (Cabinet January 2021)   |
| A&C<br>(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)  |