

Appendix 2c: Audits Revisited

Purpose of these audits

To assess whether the actions agreed in the original audit report have been implemented and are now effectively embedded into the day-to-day operation of the service.

Highways Capitalised Maintenance Programme

Original Objective

To assess the robustness of the Council's end-to-end arrangements for managing the Highways Capitalised Maintenance programme of works, which supports the delivery of improvements to the Council's pavements and highways for the benefit of the citizens of Southend.

Themes

During February 2022 Internal Audit conducted an advisory piece of work and provided management with feedback and interim recommendations to strengthen the programme's control environment, whilst also enabling the Capital Board to fulfil its role in monitoring the programme's delivery, to realise the expected outcomes and benefits of strategic relevance from the capital investments made by the Council.

Feedback was provided in the following key areas:

- the development of a business case and clear scopes of work
- developing robust plans that ensure the programme can be delivered on time and within budget
- clarification of the programme's governance processes and associated roles and responsibilities
- the introduction of a change control process that will ensure proposed changes are impact assessed against the agreed programme aims and the available resources
- the introduction of processes to ensure programme risks and issues are managed and monitored to avoid negatively impacting upon the programme aims.

From initial interviews with staff and review of documentation provided during January 2023, it became apparent that the arrangements in place to manage the delivery of the improvements to the City's pavements and highways had not changed since the original audit.

Overall responsibility for these works transferred over to the Highways team along with the associated resource on the 1st February 2023. Internal Audit met with the Service Manager for Highways & Asset Management and are confident that arrangements are now in motion to clarify the scope of the programme (to now be referred to as the Highway Improvement Programme) and to strengthen the programme's control environment.

Management have agreed robust implementation dates with Internal Audit and we intend to follow up progress of the implementation of actions during Q3 2023/24, with a view to reporting progress to the January 2024 Audit Committee.