

Appendix 2a: Internal Audit Plan 2023/24

ED & (Lead)	Service Activity	Fraud risk	Focus of Audit Work
Managing the Business All Objectives			
ALL (AB)	Risk Management	No	To support the Council to embed robust assessment of risk and opportunity into decision making that encourages creativity, learning and improved outcomes. <i>Planned April to September 2023</i>
F&R (PB)	Financial sustainability	Yes	To assess the robustness and effectiveness of the arrangements to manage the financial implications of the transformation programme and prepare a balanced budget for 2024/25 and future periods. <i>Planned July to December 2023</i>
S,C&G (SN)	LGA Peer Review	No	To assess the robustness of the arrangements to deliver the programme of work required to address the issues arising from the LGA Peer Review. <i>Planned July to September 2023</i>
ALL (LW)	Contract Management system	Yes	To assess the robustness and effectiveness of the contract management system to support the delivery of effective contract management. <i>Planned July to September 2023</i>
S,C&G (CT)	Cyber Security – awareness and training	No	To assess the robustness and effectiveness of the arrangements to ensure all officers and Members have the necessary awareness to spot and avoid potential cyber security risks. <i>Planned September to December 2023</i>
S,C&G (CT)	IT Asset Management	Yes	To assess the adequacy of arrangements to manage both the software and hardware assets within the IT estate, including the extent of Shadow IT. <i>Planned January to March 2024</i>
S,C&G (GG)	Council governance arrangements for Council companies	Yes	To assess the robustness and effectiveness of the arrangements to ensure all effective governance arrangements are in place for the Council's companies and joint ventures. <i>Planned September to December 2023</i>
S,C&G (SP)	Workforce Planning	No	To assess the robustness and effectiveness of the arrangements to manage the Council's workforce needs and plan for future periods. <i>Planned January to March 2024</i>

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<i>Implementing Action Plans</i>			
<i>None planned</i>			
Managing Service Delivery Risks			
A City that is strong and prosperous			
N&E (JB)	Pier and Foreshore	Yes	To assess the adequacy of arrangements to deliver effective management of the pier and foreshore. <i>Planned for April to July</i>
<i>Implementing Action Plans</i>			
N&E (JB)	Highways Capitalised Maintenance Programme	Yes	To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service. <i>Planned October to December 2023</i>
A City with a good quality of life			
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 2023</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 as required by Department for Levelling Up, Housing & Communities.</i>
A&C (JP)	Universal Drug Treatment Grant (No. 31/5494)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned July to September 2023</i>

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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 2023</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 2022/23 (No. 31/5072)	Yes	
A&C (TH)	Anti-Poverty Strategy	No	To assess the robustness of arrangements to ensure delivery of the strategy and the progress of that delivery. <i>Planned October to December 2023</i>
A&C (BL)	Southend Care Ltd	Yes	To provide an independent and objective analysis of the veracity of the Southend Care Limited 2023/24 cost model and any financing gap to the Southend City Council 2023/24 budget settlement proposal. <i>Planned April to June 2023</i>
A&C (TS)	Adult Social Care Living Well Strategy Action Plan	No	To assess the robustness of arrangements to ensure delivery of the action plan and the progress of that delivery. <i>Planned July to September 2023</i>
C&PH (LMM)	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 April to July 2023</i>
C&PH (LMM)	Foster Carers	Yes	To assess the robustness of arrangements to attract, retain and manage foster carers to ensure these are delivering the required outcomes for vulnerable citizens. <i>Planned October to December 2023</i>
<i>Implementing Action Plans</i>			
	None planned		

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A City rising to the climate change challenge			
N&E (JG)	Green City Action Plan	No	To assess the robustness of arrangements to ensure delivery of the strategy and the progress of that delivery. <i>Planned October to December 2023</i>
N&E (LD)	Parking implementation plan	Yes	To assess the robustness of arrangements to ensure delivery of the plan and the progress of that delivery. <i>Planned October to December 2023</i>
G&H (KW)	Biodiversity Net Gain Grant ((No. 31/6499)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned April to June 2023</i>
<i>Implementing Action Plans</i>			
<i>None planned</i>			
A City delivering genuinely affordable housing			
G&H (GH)	Empty Homes Strategy	Yes	To assess the robustness of arrangements to ensure delivery of the strategy and the progress of that delivery. <i>Planned January to March 2024</i>
G&H (EL)	Better Queensway	No	Focus to be determined pending the conclusion of the arrangements between Swan Housing and Sanctuary Housing. <i>Timing to be determined</i>
<i>Implementing Action Plans</i>			
	None planned		
Change programme			
F&R (CF)	My Southend (new platform)	No	To assess the progress of delivery of the programme in accordance with the plan and the effectiveness 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 based on project timetable</i>
<i>Implementing Action Plans</i>			
<i>None planned</i>			

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All Objectives			
SC&G (SMS)	Transformation Programme	Yes	To assess the robustness of the arrangements for delivering the Council's transformation programme that aims to ensure the Council remains fit for purpose, financially stable and resilient for the future. <i>Timing to be determined based on programme timetable</i>
Implementing Action Plans			
<i>None planned</i>			
Key Financial Systems - All Objectives			
F&R (PR)	National Non-Domestic Rates	Yes	To assess the robustness of arrangements and processes for ensuring accurate billing and collection of National Non-Domestic Rates. <i>Planned July to September 2023</i>
F&R (CF)	Treasury Management	Yes	To assess the robustness of arrangements and processes for ensuring secure and effective treasury management of the Council's financial resources. <i>Planned January to March 2024</i>
Implementing Action Plans			
<i>None planned.</i>			
Advice and Support			
A City that is strong and prosperous			
	None planned		
A City with a good quality of life			
N&E (JB)	Southend Travel Partnership (Vecteo) governance arrangements	No	To provide advice, support and challenge to the Board as the Vecteo governance arrangements are updated as the Council becomes the sole owner of the company. <i>April to June 2023</i>

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A City rising to the climate change challenge			
N&E (LW)	Waste Collection Contract Procurement	Yes	To provide advice, 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.
A City delivering genuinely affordable housing			
G&H (GH)	HRA Business Plan	No	To provide advice, support and challenge to the project team as the HRA Business Plan is developed to help ensure it is robust and underpinned by a sound supporting evidence base, while reflecting necessary legislative requirements and Council priorities.
Change Programme			
S,C&G (SMS)	Transformation Board and Transformation Programme	No	To provide ongoing support and challenge of the Transformation Board's role in overseeing the delivery of the Transformation Programme that aims to ensure the Council remains fit for purpose, financially stable and resilient for the future. <i>April 2023 to March 2024</i>
S,C&G (SMS)	Data Strategy	No	To provide support and challenge to the development and implementation of a refreshed Data Strategy for the Council. <i>Timing to be determined</i>
S,C&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>

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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	22%
Managing Service Delivery Risks	33%
Key Financial Systems	6%
Grant Claims	11%
Advice and Support	17%
Follow Ups	3%
Managing Delivery of the Audit Plan	8%
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.

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Analysis Over Executive Director Responsibilities		
All	Cross Cutting	6%
F&R	Finance & Resources	11%
SC&G	Strategy, Change & Governance	25%
G&H	Growth & Housing	11%
N&E	Neighbourhoods & Environment	25%
C&PH	Children & Public Health	8%
A&C	Adults & Communities	14%
	Total	100%

Analysis over the 5 Southend Corporate Plan objectives		
1.	A City that is strong and prosperous	6%
2.	A City with a good quality of life	34%
3.	A City rising to the climate change challenge	11%
4.	A City delivering genuinely affordable housing	9%
5.	Change Programme	12%
6.	All	28%
	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

A&C	Sexual Health Service
A&C	Mental Health Service Provision (review of current arrangements including Section 75 agreement with EPUT scoped by service)
F&R	Critical Contracts Exit strategies
F&R	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
New areas of risk to keep watching brief	
All	Environmental, Social & Governance (ESG)
All	Association of South Essex Local Authorities (ASELA)
All	Social Media
A&C	Adult Social Care Strategies 2022/27: Ageing Well and Caring Well
A&C	Integrated Care System
A&C	Southend Care Ltd Partnership Agreement 2022-2031
A&C	Hospital Discharge
A&C	Anti-Poverty Strategy
C&P	Remodelling of Children’s Centres (in house service from 1st October 2021)
F&R	Social Value - Implementation of Strategy / Policy
F&R	Corporate Procurement Strategy 2022- 2027
N/A	Domestic Abuse Act 2021 Implementation Strategy
N&E	Selective Licensing
N&E	New Highway Enforcement Policies
G&H	Building Safety Bill
SC&G	ICT Project Management Office