

Appendix 1: Internal Audit Plan 2023/24

Dept	Service Activity and Focus for Audit	Fraud risk	Status as at 22 nd December 2023
Managing the Business			
All (AB)	<p>Risk Management</p> <p>To support the council to embed robust assessment of risk and opportunity into decision making that encourages creativity, learning and improved outcomes.</p>	No	<p>Work ongoing to enhance risk management across the Council, including the inclusion of risks to delivery of service objectives included in the service plans in place for 2023/24 and revisions being made to the format of the Corporate Risk Register</p>
F&R (PB)	<p>Financial sustainability</p> <p>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.</p>	No	<p>Work in progress</p>
S&C (SN)	<p>LGA Peer Review</p> <p>To assess the robustness of the arrangements to deliver the programme of work required to address the issues arising from the LGA Peer Review.</p>	No	<p>Work deferred due to follow up visit by the LGA in December 2023</p>
ALL (LW)	<p>Contract Management system</p> <p>To assess the robustness and effectiveness of the contract management system to support the delivery of effective contract management.</p>	Yes	<p>Audit work complete, draft report being discussed with contractor</p>
S&C (CT)	<p>Cyber Security – awareness and training</p> <p>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.</p>	Yes	<p>Audit scoping being undertaken with service</p>
S&C (CT)	<p>IT Asset Management</p> <p>To assess the adequacy of arrangements to manage both the software and hardware assets within the IT estate, including the extent of Shadow IT.</p>	Yes	<p>Audit scoping being undertaken with service</p>

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S&C (KS)	<p>Council governance arrangements for Council companies</p> <p>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.</p>	Yes	Audit work deferred due to alternative review of Council companies being undertaken
S&C (SP)	<p>Workforce Planning</p> <p>To assess the robustness and effectiveness of the arrangements to manage the Council's workforce needs and plan for future periods.</p>	Yes	Planned January to March 2024
All (KS)	<p>Appointments and Disciplinary Committee</p> <p>To assess the robustness of governance arrangements.</p>	No	Complete December 2023
<i>Implementing Action Plans</i>			
<i>None planned</i>			

Managing Service Delivery Risks

A City that is strong and prosperous

E&P (AD)	<p>Pier and Foreshore</p> <p>To assess the adequacy of arrangements to deliver effective management of the pier and foreshore.</p>	Yes	Audit work complete, report being drafted
<i>Implementing Action Plans</i>			
E&P (NH)	<p>Highways Capitalised Maintenance Programme</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	Planned January to March 2024

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A City with a good quality of life			
C&PH (SG)	<p>Alternative School Provision (brought forward)</p> <p>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.</p>	No	Draft report with the Head of Internal Audit
A&C	<p>Disabled Facilities Grant (No. 31/5515)</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	Completed December 2023
C&PH	<p>Supporting Families Programme</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p> <p><i>Planned throughout the year to align with the Payment by Results claim windows set by Department for Levelling Up, Housing & Communities.</i></p>	Yes	<p>April – September claims: completed September 2023</p> <p>October – December claims: completed December 2023</p> <p>January – March claims: due March 2024</p> <p>April – June claims: due June 2024</p>
C&PH	<p>Universal Drug Treatment Grant (No. 31/5494)</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	Work removed from plan as assurance no longer required by Department
A&C	<p>Multiply Funding (No. 31/6266)</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>		Work in progress
E&P (OB)	<p>Rough Sleepers</p> <p>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.</p>	No	Audit work complete, report being discussed with the contractor

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C&PH (RB)	<p>Independent Reviewing Officers</p> <p>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.</p>	No	<p>Work scope amended and deferred until 2024/25 following the focussed OFSTED visit and improvement plan arising from that visit</p>
E&P	<p>Local Transport Capital Block Funding (No. 31/5505)</p> <p>To certify that, in all significant respects, the conditions attached to the grants have been complied with.</p>	Yes	<p>Completed November 2023</p>
E&P	<p>Local Transport Capital Block Funding – Pothole Fund (No. 31/5506)</p> <p>To certify that, in all significant respects, the conditions attached to the grants have been complied with</p>	Yes	<p>Completed November 2023</p>
A&C (TH)	<p>Tackling Poverty Strategy</p> <p>To assess the robustness of arrangements to ensure delivery of the strategy and the progress of that delivery.</p>	No	<p>Audit scoping being undertaken with service</p>
A&C (JB)	<p>Southend Care Ltd</p> <p>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.</p>	Yes	<p>Work completed September 2023</p>
A&C (TS)	<p>Adult Social Care Living Well Strategy Action Plan</p> <p>To assess the robustness of arrangements to ensure delivery of the action plan and the progress of that delivery.</p>	No	<p>Work in progress</p>

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C&PH (LMM)	<p>Children's Quality Assurance Framework (QAF)</p> <p>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.</p>	No	Work in progress
C&PH (LMM)	<p>Foster Carers</p> <p>To assess the robustness of arrangements to attract, retain and manage foster carers to ensure these are delivering the required outcomes for vulnerable citizens.</p>	No	Audit scoping being undertaken with service
A&C	<p>Focal Point Gallery Arts Council Sound Grant</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	Work in progress
<i>Implementing Action Plans</i>			
	None planned		
A City rising to the climate change challenge			
E&P (JG)	<p>Green City Action Plan</p> <p>To assess the robustness of arrangements to ensure delivery of the strategy and the progress of that delivery.</p>	No	Planned January to March 2024
E&P (NH)	<p>Parking implementation plan</p> <p>To assess the robustness of arrangements to ensure delivery of the plan and the progress of that delivery.</p>		Audit work deferred until 2024/25 following scoping discussion with service
E&P (KW)	<p>Biodiversity Net Gain Grant ((No. 31/6499)</p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>		Work removed from plan as assurance no longer required by Department

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<i>Implementing Action Plans</i>			
<i>None planned</i>			
A City delivering genuinely affordable housing			
E&P (GH)	Empty Homes Strategy To assess the robustness of arrangements to ensure delivery of the strategy and the progress of that delivery.	No	Planned January to March 2024
E&P (EL)	Better Queensway Focus to be determined pending decisions to be taken about the future direction of the scheme.	No	Timing to be determined pending decisions being taken about the future direction of the scheme
F&R (MM)	Corporate Asset Management (brought forward) To assess the adequacy of arrangements in place to ensure assets continue to deliver value and meet stakeholder needs, while supporting organisational objectives.	Yes	Draft report issued to the service
A&C	Community Investment Grant (brought forward) 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.	Yes	Draft report issued to the service
E&P (OB)	Housing Allocations (brought forward) To assess the robustness of the arrangements that ensure available housing is allocated appropriately, in accordance with council policies.	Yes	Draft report issued to the service

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<i>Implementing Action Plans</i>			
E&P (GH)	<p>Management of the SEH partnership agreement</p> <p>To assess whether the actions agreed in the original audit dated July 2022 have been implemented and are now effectively embedded into the day-to-day operation of the service.</p>	No	Completed November 2023
Change programme			
F&R (EB)	<p>My Southend (new platform)</p> <p>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.</p>	No	Timing to be determined based on project timetable
<i>Implementing Action Plans</i>			
<i>None planned</i>			
All Objectives			
S&C (TW)	<p>Transformation Programme</p> <p>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.</p>	Yes	Work in progress
F&R (CF)	<p>Clearing House Automated Payments System (CHAPS) payments (brought forward)</p> <p>To assess the robustness of arrangements that ensure valid and accurate payments are made using the CHAPS facility.</p>	Yes	Draft report with the Head of Internal Audit

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S&C (SP)	<p>Staff Pay (brought forward)</p> <p>To assess the robustness of processes for ensuring accurate and valid payments are made to staff when these are outside of standard salary payments.</p>	Yes	Draft report issued to the service
<i>Implementing Action Plans</i>			
S&C (CT)	<p>Business World Enterprise Resource Planning Programme of Work</p> <p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day management of the Programme.</p>	No	Work in progress
Key Financial Systems - All Objectives			
F&R (PR)	<p>National Non-Domestic Rates</p> <p>To assess the robustness of arrangements and processes for ensuring accurate billing and collection of National Non-Domestic Rates.</p>	Yes	Work in progress
F&R (CF)	<p>Treasury Management</p> <p>To assess the robustness of arrangements and processes for ensuring secure and effective treasury management of the Council's financial resources.</p>	Yes	Planned January to March 2024
<i>Implementing Action Plans</i>			
<i>None planned</i>			

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Advice and Support			
A City that is strong and prosperous			
F&R	<p>Financial Sustainability (including Getting to Know your Business Initiatives) (brought forward)</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 stable and resilient for the future.</p>	No	Draft report issued to the service
S&C	<p>Corporate Plan</p> <p>To provide support and challenge to the team updating the council's Corporate Plan which will identify the priorities for the delivery of outcomes for 2023-24 to 2026-27.</p>	No	Work complete – feedback provided as part of developing the updated Corporate Plan
S&C	<p>Business World Enterprise Resource Planning Phase 2</p> <p>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.</p>	Yes	Work in progress – initial feedback provided
A City with a good quality of life			
E&P	<p>Southend Travel Partnership (Vecteo) governance arrangements</p> <p>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.</p>		Work complete – feedback provided as part of Council transition to sole owner

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A City rising to the climate change challenge			
E&P (LW)	<p>Waste Collection Contract Procurement</p> <p>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.</p>	Yes	<p>Work in progress - ongoing feedback being provided as the procurement arrangements progress</p>
A City delivering genuinely affordable housing			
E&P (GH)	<p>HRA Business Plan</p> <p>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.</p>	Yes	<p>Timing to be determined based on progress with developing the plan</p>
Change Programme			
S&C (TW)	<p>Transformation Board and Transformation Programme</p> <p>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.</p>	No	<p>Work in progress – feedback provided to initial Transformation Board</p>
S&C (CT)	<p>Data Strategy</p> <p>To provide support and challenge to the development and implementation of a refreshed Data Strategy for the Council.</p>		<p>Timing to be determined based on progress with developing the strategy</p>

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S&C (CT)	Business World Enterprise Resource Planning Programme of Work 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.		Timing throughout the year based on progress with developing the programme

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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%
S&C	Strategy & Change	25%
E&P	Environment & Place	36%
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&PH	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
E&P	Selective Licensing
E&P	New Highway Enforcement Policies
E&P	Building Safety Bill
S&C	ICT Project Management Office