

## Appendix 1: Internal Audit Plan 2022/23

Dept	Service Activity and Focus for Audit	Fraud risk	Status as at 16 December 2022
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### Managing the Business

F&R	<p><b>Risk Management</b></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> <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>	No	<p><b>Planning underway, terms of reference being developed</b></p>
SC&G	<p><b>Technology Modernisation Programme Assurance (2021/22)</b></p> <p>To assess the robustness of the arrangements to deliver the programme of works required to achieve the Council's target technology operating model.</p>	No	<p>Completed November 2022</p>

### ***Implementing Action Plans***

*None planned*

### 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	<p><b>Green City Action Plan</b></p> <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>	Yes	<p>Work in progress</p>
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<b><i>Implementing Action Plans</i></b>			
N&E	<p><b>Energy Projects Status Assurance (2021/22)</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	Draft report being discussed with the service
N&E	<p><b>Highways Capitalised Maintenance Programme</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	Planned for Q4
<p><b>Safe and Well</b></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>			
C&PH	<p><b>Alternative School Provision (2021/22)</b></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 being discussed with the service
F&R	<p><b>Contain Outbreak Management Funding (No. 31/5456)</b></p> <p>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).</p>	Yes	Completed September 2022
G&H	<p><b>Protect and Vaccinate Grant (No. 31/5912)</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	Completed July 2022

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A&C	<p><b>Disabled Facilities Grant (No. 31/5515)</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	<b>Completed November 2022</b>
C&PH	<p><b>Supporting Families Programme</b></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 &amp; Communities.</i></p>	Yes	<p>April – September claims completed September 2022</p> <p><b>October – December claims completed December 2022</b></p>
F&R	<p><b>Test and Trace Support Payment Scheme (No. 31/5385)</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>	Yes	Completed June 2022
C&PH	<p><b>Universal Drug Treatment Grant 2021-22 (No. 31/5494)</b></p> <p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p>		Completed November 2022
G&H	<p><b>Rough Sleepers</b></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>	Yes	Planned for Q4
C&PH	<p><b>Independent Reviewing Officers</b></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	<b>Terms of reference being agreed with the service</b>

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C&PH A&C	<b>Care Platform Change Management</b> 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.	Yes	Work in progress
C&PH	<b>Children not attending Education</b> 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.	No	Planned for Q4
A&C C&PH	<b>Direct Payments</b> 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.	Yes	Work in progress
<b><i>Implementing Action Plans</i></b>			
A&C	<b>Adult Social Care Recovery Programme</b> To check that actions agreed have been effectively implemented and embedded into the day-to-day management of the recovery programme.	No	Completed August 2022
<b>Active and Involved</b> By 2050 we have a thriving, active and involved community that feel invested in our city			
N/A	<b>No work planned</b>	N/A	
<b><i>Implementing Action Plans</i></b>			
<i>None planned</i>			
<b>Opportunity and Prosperity</b> By 2050 Southend-on-Sea is a successful city and we share our prosperity amongst all of our people			

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G&H	<p><b>Better Queensway Workstreams (2021/22)</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	Completed July 2022
F&R	<p><b>Corporate Asset Management</b></p> <p>To assess the adequacy of arrangements in place to ensure assets continue to deliver value and meet stakeholder needs, while supporting organisational objectives.</p>	Yes	<b>Terms of reference agreed</b>
A&C	<p><b>Community Investment Grant</b></p> <p>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.</p>	Yes	<b>Draft report being produced</b>
G&H	<p><b>Housing Allocations</b></p> <p>To assess the robustness of the arrangements that ensure available housing is allocated appropriately, in accordance with council policies.</p>	Yes	<b>Work in progress</b>
<b>Implementing Action Plans</b>			
N&E	<p><b>Southend Travel Partnership Joint Venture Company</b></p> <p>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.</p> <p><i>(Also linked to safe and well 2050 outcome)</i></p>	Yes	<b>Work in progress</b>

**Connected and Smart**

**By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure**

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N&E	<p><b>Local Transport Capital Block Funding (No. 31/5505)</b></p> <p>To certify that, in all significant respects, the conditions attached to the grants have been complied with.</p>	Yes	Completed October 2022
N&E	<p><b>Local Transport Capital Block Funding – Pothole Fund (No. 31/5506)</b></p> <p>To certify that, in all significant respects, the conditions attached to the grants have been complied with</p>	Yes	Completed October 2022
F&R	<p><b>My Southend</b></p> <p>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.</p>	No	<p>Work in progress</p> <p>Feedback provided directly to the service area and a memo is being drafted on the project's business case</p>
<b><i>Implementing Action Plans</i></b>			
<i>None planned</i>			
<b>All Outcomes</b>			
SC&G	<p><b>Cyber Threat (2021/22)</b></p> <p>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.</p>	Yes	<b>Draft report being discussed with the business</b>
SC&G	<p><b>ICT Strategy (2021/22)</b></p> <p>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.</p>	No	<b>Completed December 2022</b>

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SC&G	<p><b>Letting of Recruitment Contract</b></p> <p>To assess the robustness of the arrangements for reletting the council's contract for recruiting agency and permanent employees.</p>	Yes	<p>Phase 1 Award of Contract Complete July 2022</p> <p>Resource for Phase 2 Contract negotiations being determined</p>
F&R	<p><b>Clearing House Automated Payments System (CHAPS) payments</b></p> <p>To assess the robustness of arrangements that ensure valid and accurate and payments are made using the CHAPS facility.</p>	Yes	<b>Work in progress</b>
F&R	<p><b>Procurement Cards</b></p> <p>To assess the robustness of processes for ensuring staff purchases made using procurement cards is transparent and valid.</p>	Yes	<b>Draft report being produced</b>
SC&G	<p><b>Staff Pay</b></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	<p><b>Terms of reference being agreed with the business</b></p> <p><b>Fieldwork commencing w/b 9<sup>th</sup> January</b></p>
<b><i>Implementing Action Plans</i></b>			
SC&G	<p><b>Business World Enterprise Resource Planning Programme of Work</b></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	<b>Work in progress</b>
<b>Key Financial Systems - All Outcomes</b>			
F&R	<p><b>Accounts Payable</b></p> <p>To assess the robustness of processes for ensuring accurate, transparent, and valid payments are made to suppliers and individuals.</p>	Yes	<b>Draft report being produced</b>
<b><i>Implementing Action Plans</i></b>			

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<i>None planned</i>			
<b>Advice and Support</b>			
<b>All Outcomes and Future Ways of Working</b>			
F&R	<p><b>Financial Sustainability (including 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 stable and resilient for the future.</p>	No	Planning underway
SC&G	<p><b>Device Return and Issue</b></p> <p>To provide support and challenge to the team assessing arrangements to improve processes for issuing and returning IT equipment to new starters and leavers.</p>	Yes	Work in progress, with input provided as the group improves the process for the return of equipment
SC&G	<p><b>Corporate Plan</b></p> <p>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.</p>	No	Comments and feedback provided through the development of the Corporate Plan and the work on the changes sought for the governance arrangements that will underpin the delivery of the Plan.
SC&G	<p><b>Business World Enterprise Resource Planning Phase 2</b></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	<p><b>Work in progress</b></p> <p><b>Discussions underway with the ERP Project Team as work continues to refine the project deliverables as part of the business case development.</b></p>
SC&G	<p><b>Recruitment Management System</b></p> <p>To provide support and challenge to the service as options for a replacement Recruitment Management System are explored and developed alongside the Council's recruitment provider.</p>		<p>Work in progress</p> <p>Feedback has been provided during workshops to date focused on:</p> <ul style="list-style-type: none"> <li>• Recruitment and technical requirements</li> <li>• Invoicing and finance</li> </ul>



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<b>Implementing Action Plans</b>			
G&H	<p><b>Better Queensway Highway Scheme (2021/22)</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	Draft memo being discussed with the business
<p><b>Pride and Joy</b></p> <p>By 2050 Southenders are fiercely proud of, and go out of their way, to champion what our city has to offer.</p>			
N&E	<p><b>Climate Project Management</b></p> <p>Provide advice, support and challenge over the project management framework in place to deliver projects within the climate agenda on time and within budget.</p>		Planned for Q4
N&E	<p><b>Letting of new Waste Collection Contract</b></p> <p>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.</p>	Yes	<b>Terms of reference agreed</b>
<p><b>Safe and Well</b></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>			
A&C	<p><b>Adult Care Quality Assurance Framework (QAF)</b></p> <p>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.</p>	No	Framework reviewed and feedback provided in August 2022

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C&PH	<p><b>Supporting Families Programme</b></p> <p>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.</p>	Yes	Work in progress
G&H	<p><b>Homes for Ukraine</b></p> <p>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.</p>	Yes	<p>Completed</p> <p>Support and challenge given as service area were developing the cash distribution arrangements.</p> <p>Improvements to the proposed processes and controls included recommendations/identification of:</p> <ul style="list-style-type: none"> <li>• areas of potential fraud,</li> <li>• security around receipt and paying out of cash</li> <li>• maintenance of accounting records to record the transactions; and</li> <li>• protecting staff responsible for handling cash in terms of two staff being present when cash was being handled.</li> </ul>
<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>			
<p><b>No work planned</b></p>			
<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	<p><b>HRA Business Plan</b></p> <p>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>	No	<b>Terms of reference being developed</b>

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<p style="text-align: center;"><b>Connected and Smart</b></p> <p style="text-align: center;">By 2050 people can easily get in, out and around our borough and we have a world class digital infrastructure</p>			
<p><b><i>No work planned</i></b></p>			

## Appendix 1: 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.

<b>Audit Activities</b>	<b>Resource allocation</b>
Managing the Business	6%
Managing Service Delivery Risks	57%
Key Financial Systems	3%
Grant Claims	8%
Advice and Support	15%
Follow Ups	6%
Managing Delivery of the Audit Plan	6%
<b>Total</b>	<b>100%</b>
<b>Total Council Audit Plan Days</b>	<b>620</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.

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<b>Analysis Over Executive Director Responsibilities</b>		
All	Cross Cutting	0%
F&R	Finance & Resources	20%
SC&G	Strategy, Change and Governance	19%
G&H	Growth & Housing	14%
N&E	Neighbourhoods & Environment	22%
C&PH	Children & Public Health	16%
A&C	Adults & Communities	9%
	<b>Total</b>	<b>100%</b>

<b>Analysis over the Southend 2050 Themes</b>	
Pride & Joy	14%
Active & Involved	0%
Safe & Well	28%
Opportunity & Prosperity	17%
Connected & Smart	5%
All	35%
<b>Total</b>	<b>100%</b>

## Appendix 1: 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**

A&C	<b>NEW: Sexual Health Service – From 2021/22 Audit Plan as Audit Resource re-allocated</b>
A&C	Mental Health Service Provision (review of current arrangements including Section 75 agreement with EPUT scoped by service)
C&PH	<b>NEW: Implementation of SEND Action Plan from peer review</b>
F&R	<b>NEW: Critical Contracts Exit strategies - From 2021/22 Audit Plan as Audit Resource re-allocated</b>
F&R	Business Rates Collection
F&R	Asset Management – arrangements for letting and monitoring commercial leases for council property
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
G&H	Empty Homes Strategy 2021 – 2026 (Cabinet Report January 2021)
<b>New areas of risk to keep watching brief</b>	
All	<b>NEW: Environmental, Social &amp; Governance (ESG) agenda (linked to Green City Action Plan piece of work in Audit Plan above above)</b>
All	Association of South Essex Local Authorities (ASELA)
All	<b>NEW: Social Media</b>
A&C	Adult Social Care Strategies 2022/27: Living Well, Ageing Well and Caring Well
A&C	Integrated Care System (April 2022)
A&C	Southend Care Ltd Partnership Agreement 2022-2031
A&C	<b>NEW: Hospital Discharge</b>
A&C	Anti-Poverty Strategy ( <b>Final Strategy proposed for February 2023</b> )
C&P	Remodelling of Children’s Centres (in house service from 1st October 2021)
F&R	Social Value - Implementation of Strategy / Policy
F&R	<b>NEW: Corporate Procurement Strategy 2022- 2027</b>
N/A	Domestic Abuse Act 2021 Implementation Strategy
N&E	Selective Licensing

## Appendix 1: Internal Audit Plan 2022/23

N&E	New Highway Enforcement Policies
G&H	Building Safety Bill
SC&G	<b>NEW: ICT Project Management Office</b>