

## Appendix 2c: Audits Revisited

### Purpose of these audits

To assess whether the actions agreed in the original audit 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.

#### Summary findings

Fully implemented	Substantially implemented	Partially implemented	Not implemented	Closed
4	1	2	-	-

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 and to realise the expected outcomes and benefits of strategic relevance from the capital investments made by the Council.

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 1<sup>st</sup> February 2023.

Internal Audit followed up progress during April 2024 and found that good progress has been made in implementing the agreed actions, the majority of which are now embedded into the day-to-day operation of the management of the programme.

These include:

- the development of a project proposal with clear scopes of work agreed by Investment Board, with a full Business Case now to be developed to secure additional funding
- 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.

Further work is needed to progress the development of a full business case for Investment Board approval of additional programme funding, and to fully document the Change Control process followed by the programme.

## Appendix 2c: Audits Revisited

Management have agreed revised implementation dates for completion of the remaining elements, which are expected to be complete by 31<sup>st</sup> October 2024.

### Business World ERP

#### Original Objective

To assess the robustness of the Project governance arrangements to deliver the benefits required from the planned upgrade of Business World, which aims to provide the Council with an Enterprise Resource Planning (ERP) system that is fit for purpose and effectively underpins all service outcomes delivered by the Council.

#### Summary findings

Fully implemented	Substantially implemented	Partially implemented	Not implemented	Closed
3	3	-	-	1

During July 2022 Internal Audit conducted an advisory piece of work and provided management with feedback and interim recommendations to strengthen the Project's control environment, prior to moving forward with Phase Two.

From initial follow up interviews with staff during April 2023 it became apparent that rather than implement these changes immediately, management had opted to introduce additional project controls ahead of the more complex second phase and at that time the arrangements in place had not changed since the original audit.

Since the completion of our original audit the Project has successfully completed Phase One, the migration of Business World to the cloud, without major outages or impact to the business.

Internal Audit followed up progress again during May 2024 and found that good progress had been made in implementing the agreed actions, the majority of which are now embedded into the day-to-day operation of the management of the project. These include:

- clarification of the Project's governance, decision making, escalation processes and associated roles and responsibilities
- the development of robust resource plans to identify any bottlenecks, single points of failure and key utilisation information
- the introduction of processes to ensure Project benefits, risks and issues are managed and monitored to avoid negatively impacting upon the Project aims, and
- the introduction of a change control process that will ensure proposed changes are impact assessed against the agreed Project aims and the available resources.

Minor further work is needed to clarify the project's reporting arrangements to the wider Council to ensure awareness and support for the project and to ensure that the Change Control process in place is fully documented.

Management have agreed revised implementation dates for completion of the remaining elements, which are expected to be complete by 31<sup>st</sup> October 2024.