

Tendring District Council Internal Audit			
2018/19 Internal Audit Plan Progress Report			
Audit Title	Status January 2019	Audit Type	Audit Opinion
2017/18 Carry Forward			
IT Support	Complete	Full review of IT Support Services. Assess security and data integrity controls and assess performance indicators	Adequate Assurance
Key Systems / Key Financial Risk Areas			
Procurement	Fieldwork	Continuous Auditing Approach. Five days allocated per quarter of the annual plan	To be confirmed
Housing Benefits	Fieldwork	Different Techniques involved. Techniques used; self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.	To be confirmed
Business Rates	Fieldwork	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises. Analysis of Legislation changes and pooling arrangements may also be required	To be confirmed
Main Accounting System	Fieldwork	Data Analytics is the main audit technique used within this audit	To be confirmed
Corporate Governance	Complete	Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation	Substantial Assurance
Banking	Complete	Mainly Self-Assessment with some testing required	Adequate Assurance
Council Tax	Fieldwork	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	To be confirmed

Payroll	Complete	Data Analytics is the main audit technique used within this audit	Substantial Assurance
Accounts Payable	Complete	Data Analytics is the main audit technique used within this audit	Substantial Assurance
Treasury Management	Complete	Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used	Substantial Assurance
Housing Rents	Allocated	Root cause analysis / Data Analytics	To be confirmed
Cash Receipting	Complete	Root cause analysis / Data Analytics	Adequate Assurance
Accounts Receivable	Allocated	Data Analytics is the main audit technique used within this audit	To be confirmed
Contract Management	<i>Fieldwork</i>	Review of different contracts across the council assessing how they are managed and identifying where best practice can be shared	To be confirmed
Financial Resilience	Allocated	Balancing the Council's budget and forecasting a medium to long plan is still one of the biggest risks the Council faces	To be confirmed

Other Services / Systems			
Housing Repairs and Maintenance	Allocated	Annual review of individual / multiple elements of HR & M	To be confirmed
Risk Management	Allocated	Required annually under PSIAS and Cipfa guidance	Consultative Review
Corporate Fraud Team	Complete	Deferred from 2017/18. Full review of proposed governance arrangements introduced.	Adequate Assurance
Facilities Management	Complete	Self-Assessment and Quality Control Review	Improvement Required
Insurance	Complete	Self-Assessment Questionnaire Exercise	Substantial Assurance

Inventory / Stock Control	<i>Fieldwork</i>	Common theme across the Council that continues to raise concerns. Audit expected to identify all areas where stock control is required and provide a consistent approach for all areas	To be confirmed
Transformation Programme	Acting Audit and Governance Manager is part of the transformation delivery board	Review of governance arrangements, decision making, cost / benefit analysis and benefit realisation	Consultative Review
Project Management	Design of Project Management Governance Process now complete. To be reported to Management Team for feedback before implementation	Review of different projects across the council assessing how they are managed and identifying where best practice can be shared and guidance provided for future projects	Consultative Review
Leisure Centres	<i>Fieldwork</i>	Self – Assessment Exercise to ensure adequate governance and financial control arrangements are in place	To be confirmed
Housing Allocations – Follow Up	<i>Fieldwork</i>	Full review of Housing Allocations Service	To be confirmed
Land Charges	Complete	Self – Assessment and Audit Testing	Substantial Assurance
Development Management	Complete	Planning Processes from Application process, Income Management Process through to the Appeals Process Significant issue identified relates to Income Management	Improvement Required
Health & Safety	Allocated	Spot checks, Compliance reviews and Self - Assessments	To be confirmed

Emerging Key Projects	Unallocated	Provision for emerging projects. Considered as a contingency provision to be allocated during year to specific tasks as appropriate	To be confirmed
Computer Audit			
Digital Transformation Programme	Acting Audit and Governance Manager is part of the digital transformation delivery board	IT continues to be one of the biggest risk areas to all organisations. Governance arrangements and project delivery to be within scope	Consultative Review
IT Governance	Allocated	PSIAS expectation that this will be covered each year.	To be confirmed
IT Assets	Complete	Includes detailed testing to ensure that all IT Assets are accounted for. Additional security arrangements required from standard stock control	Adequate Assurance
Business Continuity & Emergency Planning	Complete	Review of current arrangements including how financial capacity is built in to emergency planning and business continuity procedures	Adequate Assurance

Status Key

Unallocated	Audit in Audit Plan, but no work undertaken yet
Allocated	Audit is being scoped / has been scoped and awaiting commencement
Fieldwork	Audit in progress
Draft Report	Audit fieldwork complete, but Final Report not yet issued
Completed	Final Report issued and audit results reported to Audit Committee
Deferred	Audit was in Audit Plan, but will now be undertaken in a later year. Deferred audits agreed by Audit Committee
Delayed	Valid request from function being audited for audit to be undertaken later than proposed