Tendring District Council Internal Audit			
2018/19 Internal Audit Plan Progress Report			
Audit Title	**Status March 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	**Complete**	**Continuous Auditing Approach. Five days allocated per quarter of the annual plan**	**Adequate Assurance**
Housing Benefits	**Complete**	**Different Techniques involved. Techniques used; self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.**	**Adequate Assurance**
Business Rates	Complete	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	**Adequate Assurance**
Main Accounting System	Complete	Data Analytics is the main audit technique used within this audit	**Substantial Assurance**
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	**Complete**	**Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.**	**Substantial Assurance**

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	**Complete**	**Root cause analysis / Data Analytics**	**Adequate Assurance**
Cash Receipting	Complete	Root cause analysis / Data Analytics	**Adequate Assurance**
Accounts Receivable	Complete	Data Analytics is the main audit technique used within this audit	**Substantial Assurance**
Contract Management	*Complete*	**Review of different contracts across the council assessing how they are managed and identifying where best practice can be shared**	**Adequate Assurance**
Financial Resilience	Fieldwork	Balancing the Council's budget and forecasting a medium to long plan is still one of the biggest risks the Council faces	**Consultative Review**

Other Services / Systems			
Housing Repairs and Maintenance	Fieldwork	Annual review of individual / multiple elements of HR & M	To be confirmed
Risk Management	Fieldwork	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	**Draft Report**	**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**	**Improvement Required**
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**	**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	**Complete**	**Self – Assessment Exercise to ensure adequate governance and financial control arrangements are in place**	**Adequate Assurance**
Housing Allocations – Follow Up	Fieldwork	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	Complete	Spot checks, Compliance reviews and Self - Assessments	**Adequate Assurance**

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	**Complete**	**PSIAS expectation that this will be covered each year.**	**Adequate Assurance**
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
Complete	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