

<b>Tendring District Council Internal Audit</b>			
<b>2019/20 Internal Audit Plan Progress Report</b>			
<b>Audit Title</b>	<b>Status March 2019</b>	<b>Audit Type</b>	<b>Audit Opinion</b>
<b>2018/19 Carry Forward</b>			
<b>Housing Repairs and Maintenance</b>	<b>Fieldwork</b>	<b>Annual review of individual / multiple elements of HR &amp; M</b>	<b>To be confirmed</b>
<b>Housing Allocations – Follow Up</b>	<b>Fieldwork</b>	<b>Full review of Housing Allocations Service</b>	<b>To be confirmed</b>
<b>Key Systems / Key Financial Risk Areas</b>			
Procurement	Fieldwork	Continuous Auditing Approach. Five days allocated per quarter of the annual plan	To be confirmed
Housing Benefits	Unallocated	Different Techniques involved. Self-assessment, Root-cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.	To be confirmed
Business Rates	Unallocated	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	Unallocated	Data Analytics is the main audit technique used within this audit	To be confirmed
<b>Corporate Governance</b>	<b>Allocated</b>	<b>Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation</b>	<b>To be confirmed</b>
Banking	Unallocated	Mainly Self-Assessment with some testing required	To be confirmed

Council Tax	Unallocated	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	To be confirmed
Payroll	Unallocated	Data Analytics is the main audit technique used within this audit	To be confirmed
Accounts Payable	Unallocated	Data Analytics is the main audit technique used within this audit	To be confirmed
Treasury Management	Unallocated	Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used	To be confirmed
Housing Rents	Unallocated	Root cause analysis / Data Analytics	To be confirmed
Cash Receipting	Unallocated	Root cause analysis / Data Analytics	To be confirmed
Accounts Receivable	Unallocated	Data Analytics is the main audit technique used within this audit	To be confirmed
Contract Management – Waste and Street Sweeping	Unallocated	Review of different contracts across the council assessing how they are managed and identifying where best practice can be shared	To be confirmed
<b>Financial Resilience</b>	<b>Fieldwork</b>	<b>Balancing the Council's budget and forecasting a medium to long plan is still one of the biggest risks the Council faces</b>	<b>Consultative Review</b>
<b>Capital Programme</b>	<b>Allocated</b>	<b>Detailed review of the Council's capital programme and approach to capitalising expenditure.</b>	<b>To be confirmed</b>

<b>Other Services / Systems</b>			
Housing Repairs and Maintenance	Unallocated	Overview of the planned repairs and maintenance programme and inspections schedule.	To be confirmed
<b>Risk Management</b>	<b>Fieldwork</b>	<b>Required annually under PSIAS and Cipfa guidance</b>	<b>Consultative Review</b>
Due Diligence	Fieldwork	To review processes in place before contractors are appointed and ensure adequate due diligence is completed prior to awarding contracts and leases to third parties	To be confirmed

Ethical Decision Making	Allocated	Cipfa and the IIA recommend that Internal Audit undertake an annual ethics and culture review. This review will assess how ethics is incorporated within the Council's decision making processes	To be confirmed
Social Media	Fieldwork	Assess policies and procedures in place at both member and officer level as well the controls in place to limit reputational damage in the event of potential misuse	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	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 – Follow Up	Unallocated	Follow up on self-assessment exercise and concentrate on key themes from the 2018/19 review.	To be confirmed
External Funding	Fieldwork	Examine the Councils approach to exploring external funding opportunities for both the community and the organisation	To be confirmed
Planning Enforcement	Unallocated	Review processes and procedures related to breaches in planning control and assess their efficiency and effectiveness from receipt of complaint through to decision making and enforcement action.	To be confirmed
Garden Communities	Allocated	Review of the progress to date of the Garden Communities initiative and assess the risks and controls in place	To be confirmed
Health & Safety	Unallocated	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
<b>Computer Audit</b>			
<b>Digital Transformation Programme</b>	<b>Acting Audit and Governance Manager is part of the digital transformation delivery board</b>	<b>IT continues to be one of the biggest risk areas to all organisations. Governance arrangements and project delivery to be within scope</b>	<b>Consultative Review</b>
IT Governance	Unallocated	PSIAS expectation that this will be covered each year.	To be confirmed
Information Governance – GDPR Review	Unallocated	To review progress and implementation of GDPR within Council processes.	To be confirmed
<b>Application Review - Agresso IT Security, Data Security and IT General Control</b>	<b>Allocated</b>	<b>Review of current arrangements including how financial capacity is built in to emergency planning and business continuity procedures</b>	<b>To be confirmed</b>

**Status Key**

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