

Tendring District Council Internal Audit			
2019/20 Internal Audit Plan Progress Report			
Audit Title	Status Sept 2019	Audit Type	Audit Opinion
2018/19 Carry Forward			
Housing Repairs and Maintenance	Fieldwork	Annual review of individual / multiple elements of HR & M	To be confirmed
Housing Allocations – Follow Up	Complete	Full review of Housing Allocations Service	Improvement Required
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	Allocated	Different Techniques involved. Self-assessment, Root-cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.	To be confirmed
Business Rates	Allocated	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	Allocated	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	Fieldwork	Mainly Self-Assessment with some testing required	To be confirmed

Council Tax	Allocated	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	To be confirmed
Payroll	Allocated	Data Analytics is the main audit technique used within this audit	To be confirmed
Accounts Payable	Allocated	Data Analytics is the main audit technique used within this audit	To be confirmed
Treasury Management	Allocated	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	Allocated	Root cause analysis / Data Analytics	To be confirmed
Accounts Receivable	Allocated	Data Analytics is the main audit technique used within this audit	To be confirmed
Contract Management – Waste and Street Sweeping	Allocated	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	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
Capital Programme	Fieldwork	Detailed review of the Council's capital programme and approach to capitalising expenditure.	To be confirmed

Other Services / Systems			
Housing Repairs and Maintenance	Unallocated	Overview of the planned repairs and maintenance programme and inspections schedule.	To be confirmed
Risk Management	Fieldwork	Required annually under PSIAS and Cipfa guidance	Consultative Review
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	Complete	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	Adequate Assurance
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	Fieldwork	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
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	Unallocated	PSIAS expectation that this will be covered each year.	To be confirmed
Information Governance – GDPR Review	Allocated	To review progress and implementation of GDPR within Council processes.	To be confirmed
Application Review - Agresso IT Security, Data Security and IT General Control	Complete	Review of current arrangements including how financial capacity is built in to emergency planning and business continuity procedures	Substantial 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