

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

<b>Council Tax</b>	<b>Fieldwork</b>	<b>Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.</b>	<b>To be confirmed</b>
<b>Payroll</b>	<b>Complete</b>	<b>Data Analytics is the main audit technique used within this audit</b>	<b>Adequate Assurance</b>
<b>Accounts Payable</b>	<b>Complete</b>	<b>Data Analytics is the main audit technique used within this audit</b>	<b>Adequate Assurance</b>
<b>Treasury Management</b>	<b>Complete</b>	<b>Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used</b>	<b>Substantial Assurance</b>
<b>Housing Rents</b>	<b>Fieldwork</b>	<b>Root cause analysis / Data Analytics</b>	<b>To be confirmed</b>
<b>Cash Receipting</b>	<b>Complete</b>	<b>Root cause analysis / Data Analytics</b>	<b>Adequate Assurance</b>
<b>Accounts Receivable</b>	<b>Fieldwork</b>	<b>Data Analytics is the main audit technique used within this audit</b>	<b>To be confirmed</b>
<b>Contract Management – Waste and Street Sweeping</b>	<b>Fieldwork</b>	<b>Review of different contracts across the council assessing how they are managed and identifying where best practice can be shared</b>	<b>To be confirmed</b>
<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>Fieldwork</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>			
<b>Northbourne Depot</b>	<b>Fieldwork</b>	<b>Overview of the planned repairs and maintenance programme and inspections schedule.</b>	<b>Consultative Review</b>
<b>Risk Management</b>	<b>Complete</b>	<b>Required annually under PSIAS and Cipfa guidance</b>	<b>Adequate Assurance</b>
<b>Due Diligence</b>	<b>Complete</b>	<b>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</b>	<b>Adequate Assurance</b>

<b>Ethical Decision Making</b>	<b>Fieldwork</b>	<b>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</b>	<b>To be confirmed</b>
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
<b>Transformation Programme</b>	<b>Acting Audit and Governance Manager is part of the transformation delivery board</b>	<b>Review of governance arrangements, decision making, cost / benefit analysis and benefit realisation</b>	<b>Consultative Review</b>
<b>Project Management</b>	<b>Design of Project Management Governance Process now complete</b>	<b>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</b>	<b>Consultative Review</b>
Leisure Centres – Follow Up	Allocated	Follow up on self-assessment exercise and concentrate on key themes from the 2018/19 review.	To be confirmed
<b>External Funding</b>	<b>Complete</b>	<b>Examine the Councils approach to exploring external funding opportunities for both the community and the organisation</b>	<b>Adequate Assurance</b>
<b>Planning Enforcement</b>	<b>Complete</b>	<b>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.</b>	<b>Improvement Required</b>
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	Allocated	Spot checks, Compliance reviews and Self - Assessments	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	Allocated	PSIAS expectation that this will be covered each year.	To be confirmed
<b>Information Governance – GDPR Review</b>	<b>Complete</b>	<b>To review progress and implementation of GDPR within Council processes.</b>	<b>Adequate Assurance</b>
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	<b>Substantial Assurance</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