Tendring District Council Internal Audit			
2019/20 Internal Audit Plan Progress Report			
Audit Title	**Status July 2020**	**Audit Type**	**Audit Opinion**
2018/19 Carry Forward			
Housing Repairs and Maintenance	Complete	Annual review of individual / multiple elements of HR & M	Improvement Required
Housing Allocations – Follow Up	Complete	Full review of Housing Allocations Service	Improvement Required
Key Systems / Key Financial Risk Areas			
Procurement	Ongoing	Continuous Auditing Approach. Five days allocated per quarter of the annual plan	Consultative Review
Housing Benefits	Complete	Different Techniques involved. 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	Substantial 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	Substantial Assurance

Council Tax	Complete	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	Adequate Assurance
Payroll	Complete	Data Analytics is the main audit technique used within this audit	Adequate Assurance
Accounts Payable	Complete	Data Analytics is the main audit technique used within this audit	Adequate 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 – Waste and Street Sweeping	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	Deferred	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	Complete	Detailed review of the Council's capital programme and approach to capitalising expenditure.	Adequate Assurance

Other Services / Systems			
Northbourne Depot	Ongoing	Overview of the planned repairs and maintenance programme and inspections schedule.	Consultative Review
Risk Management	Complete	Required annually under PSIAS and Cipfa guidance	Adequate Assurance
Due Diligence	Complete	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	Adequate Assurance

Ethical Decision Making	Complete	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	Adequate Assurance
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	Internal Audit 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	Complete	Follow up on self-assessment exercise and concentrate on key themes from the 2018/19 review.	Adequate Assurance
External Funding	Complete	Examine the Councils approach to exploring external funding opportunities for both the community and the organisation	Adequate Assurance
Planning Enforcement	Complete	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.	Improvement Required
Garden Communities	Delayed	Review of the progress to date of the Garden Communities initiative and assess the risks and controls in place	Consultative Review
Health & Safety	Delayed Due to COVID-19	Spot checks, Compliance reviews and Self – Assessments	N/A
Computer Audit			
Digital Transformation Programme	Internal Audit 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
Information Governance – GDPR Review	Complete	To review progress and implementation of GDPR within Council processes.	Adequate Assurance
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