

## A.1 APPENDIX

Tendring District Council Internal Audit				
2021/22 Internal Audit Plan				
Audit Title	Days Allocated	Total Days	Comments	Associated Inherent Risk Categories
<b>Key Systems / Key Financial Risk Areas</b>				
Procurement	12		To review the Council's compliance with procurement rules for works or services of value which require a tender exercise	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> <li>- General Governance and Fraud</li> </ul>
Housing Benefits	10		Different Techniques involved. Likely to include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> <li>- General Governance and Fraud</li> </ul>
National Non Domestic Rates	15		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	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> <li>- General Governance and Fraud</li> </ul>
Main Accounting System	10		To review the Council's Main Accounting System which includes management accounting processes and budget monitoring and reporting	<ul style="list-style-type: none"> <li>• Financial</li> </ul>
Corporate Governance	10		Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation	<ul style="list-style-type: none"> <li>• Reputation</li> <li>- General Governance</li> </ul>
Council Tax	10		Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> <li>- General Governance and Fraud</li> </ul>

## A.1 APPENDIX

Key Systems / Key Financial Risk Areas				
Payroll	10		Data Analytics is the main audit technique used within this audit	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> </ul> <p>- General Governance and Fraud</p>
Treasury Management	5		Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> </ul> <p>- General Governance and Fraud</p>
Housing Rents	10		Root cause analysis / Data Analytics	<ul style="list-style-type: none"> <li>• Financial</li> </ul>
Accounts Receivable	10		To review the income management processes involved for collecting income within the Accountancy department and service departments	<ul style="list-style-type: none"> <li>• Financial</li> </ul>
Banking	10		To review the internal control environment for the management of the Councils bank accounts. This audit will include an assessment of the management of the Corporate Credit Cards	<ul style="list-style-type: none"> <li>• Financial</li> </ul> <p>- General Governance</p>
Health and Safety	6		Spot checks on service area's to ascertain compliance with H & S recommendations	<ul style="list-style-type: none"> <li>• Safety</li> <li>• Reputation</li> </ul>
		<b>118</b>		

Other Systems / Service Area				
Risk Management	5		Required annually under PSIAS and Cipfa guidance	<ul style="list-style-type: none"> <li>- General Governance</li> </ul>
Pre and Post Employment Checks	10		To review pre and post-employment checks of staff and the different legislative and regulatory requirement for the many different roles within the organisation	<ul style="list-style-type: none"> <li>• Reputation</li> </ul> <p>- General Governance and Fraud</p>

## A.1 APPENDIX

Other Systems / Service Area				
Bereavement Services	10		To review the processes and controls in place for the management of the crematorium and cemetery. To advise and consult on the strategic direction of the service	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> <li>- General Governance</li> </ul>
Transformation Programme	6		<p>Review of governance arrangements, decision making, cost / benefit analysis and benefit realisation</p> <p>Consultative review as the programme progresses.</p>	<ul style="list-style-type: none"> <li>• Reputation</li> <li>• Financial</li> <li>- General Governance</li> </ul>
Housing Repairs and Maintenance	15		To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works	<ul style="list-style-type: none"> <li>• Financial</li> <li>- General Governance</li> </ul>
Careline	12		Undertake Internal Audit of Careline Services and assess the internal control environment and capacity to deliver services	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> <li>- General Governance</li> </ul>
Waste Management – Northbourne Depot	12		Review Waste Management procedures within the Council's Depot	<ul style="list-style-type: none"> <li>• Safety</li> <li>• Reputation</li> <li>• Financial</li> <li>- General Governance</li> </ul>
Building Control	10		To review the effectiveness of the Building Control service and the management of operational services, strategic priorities and income management	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> <li>- General Governance</li> </ul>

## A.1 APPENDIX

Other Systems / Service Area				
Depot Operations	10		To review day to day operations of the depot, overall culture in line with corporate responsibilities and follow up on any outstanding security issues for the depot and its associated satellite compounds	<ul style="list-style-type: none"> <li>● Reputational</li> <li>- General Governance</li> </ul>
Planning Development	15		To review Planning Development processes and ensure that the Council are complying with all relevant legislative and regulatory requirements	<ul style="list-style-type: none"> <li>● Reputation</li> <li>- General Governance</li> </ul>
Carbon Neutrality	12		To assess the baseline data used by the Council for setting its Carbon Neutrality aims and objectives and review / assess the planning methodology and feasibility of achieving our aspirations	<ul style="list-style-type: none"> <li>● Reputation</li> <li>- General Governance</li> </ul>
Strategic Housing	10		To review and assess the services progress in delivering key strategic objectives and obligations	<ul style="list-style-type: none"> <li>● Reputation</li> <li>● Financial</li> <li>- General Governance</li> </ul>
Performance Management	15		To review the Council's performance management processes and procedures at a strategic and operational level	<ul style="list-style-type: none"> <li>● Reputation</li> <li>- General Governance</li> </ul>
Code of Corporate Governance	10		Assess the Council's ability to deliver services in line with the core principles of the Code of Corporate Governance	<ul style="list-style-type: none"> <li>● Reputation</li> <li>- General Governance</li> </ul>
Emerging Key Projects	20		Provision for emerging projects. Considered as a contingency provision to be allocated during year to specific tasks as appropriate	<ul style="list-style-type: none"> <li>● Reputation</li> <li>● Financial</li> <li>- General Governance and Fraud</li> </ul>

## A.1 APPENDIX

<b>IT Audit</b>				
Digital Transformation Programme	6		IT continues to be one of the biggest risk areas to all organisations. Governance arrangements and project delivery to be within scope  Consultative review as the programme progresses.	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> <li>- General Governance</li> </ul>
IT Governance	6		PSIAS expectation that this will be covered each year.	- General Governance
Information / IT Security	12		To assess the security controls in place for protecting the Council's data and IT assets	<ul style="list-style-type: none"> <li>• Reputation</li> <li>- General Governance</li> </ul>
		<b>24</b>		
<b>Action Tracking / Follow Up</b>	36		Time allocated to chase, monitor and review the implementation of outstanding audit actions	• N/A
		<b>36</b>		
<b>Carry Forward of Work in Progress</b>	40		Audits in progress at 31st March 2021. May be necessary to revise figure at late stage in plan process	• N/A
		<b>40</b>		
<b>Other</b>				

## A.1 APPENDIX

Consultancy & Advisory	50		Consultancy and advice, requested and unplanned audits, investigations.	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Development	10		Time needed to adapt to internal and external changes and ensure that audit techniques, testing and reporting remain up to date	<ul style="list-style-type: none"> <li>N/A</li> </ul>
		60		
<b>Total</b>		<b>450</b>		

\***Associated Inherent Risk Categories** are the overarching risk headings in which Corporate Risks and Business Risks are developed. In order to reach a high enough level to be considered a significant risk to the authority and require management action and audit resource there must be an element of Governance, Financial, Reputational, Fraud and Safety risk identified.

### Glossary

<b>Self-Assessment</b>	Services to assess own processes and controls. Internal Audit to undertake testing only.
<b>Data Analytics</b>	To compare large volumes of data and analyse specific trends, errors or anomalies.
<b>Assurance Mapping</b>	To review other assurance reports on the service area and take assurance from those reviews already complete where possible.
<b>Root Cause Analysis</b>	Where continuous issues arise, Internal Audit will identify the root cause and support the service in resolving the systemic issue rather than the singular one-off issue arising from audit testing.