

<b>Tendring District Council Internal Audit</b>			
<b>2020/21 Internal Audit Plan Progress Report</b>			
<b>Audit Title</b>	<b>Status February 2021</b>	<b>Audit Type</b>	<b>Audit Opinion</b>
<b>2019/20 Carry Forward</b>			
<b>Health and Safety</b>	<b>Complete</b>	<b>Annual review of individual / multiple elements of HR &amp; M</b>	<b>Adequate Assurance</b>
Financial Resilience	Complete	Full review of Housing Allocations Service	Adequate Assurance
North Essex Garden Communities	Deferred (Agreed October 2020)	Identify the risks associated to the project and determine how TDC can manage, monitor and mitigate those risks	N/A
<b>Key Systems / Key Financial Risk Areas</b>			
<b>Procurement</b>	<b>Fieldwork</b>	<b>To review the electronic changes to the internal control environment since COVID-19</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>
Investment Planning	Complete	To review the Councils investment planning processes, return on investments and assess how the benefits are realised and recorded	Adequate 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	Adequate Assurance

<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>
Payroll	Complete	Data Analytics is the main audit technique used within this audit	Substantial 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	Substantial Assurance
Cash Receipting	Complete	Root cause analysis / Data Analytics	Substantial Assurance

<b>Other Services / Systems</b>			
Parking Income	Complete	Review the income management processes and controls in place for Parking Income	Adequate Assurance
Risk Management	Complete	Required annually under PSIAS and Cipfa guidance	Substantial Assurance
Princes Theatre	Complete	To review the processes and controls in place for the management of the Princes Theatre. This will include income management, insurance arrangements and procurement	Improvement Required
<b>Corporate Enforcement</b>	<b>Complete</b>	<b>Review of enforcement services across the Council to determine whether uniformity can be achieved within existing processes and controls and assess the efficiency of work programmes that may already be in place</b>	<b>Adequate Assurance</b>
Asset Management	Complete	Audit scope to assess TDC assets and determine the effectiveness of income generation and maintenance schedules	Adequate Assurance
Transformation Programme	Allocated	Review of governance arrangements, decision making, cost / benefit analysis and benefit realisation	Consultancy

Fleet Management	Complete	To review the effectiveness of the Transport Management System and the processes and controls for managing and monitoring the Councils fleet of vehicles (owned and hired)	Improvement Required
Environmental Health	Fieldwork	Compliance with key legislation and effectiveness of processes and controls in place for managing environmental health issues	To Be Confirmed
Assurance Mapping	Complete	Identify all types of assurance required and achieved across the Council to develop an assurance map of public services provided by TDC.	Consultancy
Carbon Neutrality	Deferred (Agreed October 2020)	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	N/A
<b>Computer Audit</b>			
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	Consultancy
IT Governance	Draft Report	PSIAS expectation that this will be covered each year.	To Be Confirmed
IT Change / Patch Management	Fieldwork	To assess the IT functions processes and controls for change / patch management on IT infrastructure and software.	To Be Confirmed
<b>Follow-Up Audits</b>			
Planning Enforcement – Follow Up	Draft Report	Follow up of controls put in place from the 2019/20 Planning Enforcement Audit	To Be Confirmed
Northbourne Security Follow-Up	Support Service with implementation of internal controls required since previous audit	Follow up of controls put in place from the 2019/20 Northbourne Security Review	Consultancy

Housing Allocations Follow-Up	Complete	To follow up on the agreed actions from the 2019/20 Internal Audit and assess the progress of implementation	Adequate Assurance
<b>Further Audits Agreed by Audit Committee (October 2020)</b>			
GDPR – Data Sharing Agreements	Complete	Due to the many different organisations now working together due to COVID-19 the audit is expected ensure that all new data shared has an adequate agreement in place	Adequate Assurance
Impact on Governance (COVID-19)	Draft Report	To review the impact that COVID-19 has had on the governance arrangements within the Council	To Be Confirmed

### 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