Tendring District Council Internal Audit

2020/21 Internal Audit Plan Progress Report

Audit Title	Status June 2021	Audit Type	Audit Opinion
2019/20 Carry Forward			
Health and Safety	Complete	Annual review of individual / multiple elements of HR & M	Adequate Assurance
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
Key Systems / Key Financial Risk Areas			
Procurement	Fieldwork	To review the electronic changes to the internal control environment since COVID-19	Adequate Assurance
Housing Benefits	Fieldwork	Different Techniques involved. Self-assessment, Root-cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.	Adequate Assurance
Business Rates	Fieldwork	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	Adequate Assurance
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

Council Tax	Fieldwork	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	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

Other Services / Systems			
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
Corporate Enforcement	Complete	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	Adequate Assurance
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	Adequate Assurance
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
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	Consultancy
IT Governance	Draft Report	PSIAS expectation that this will be covered each year.	Adequate Assurance
IT Change / Patch Management	Fieldwork	To assess the IT functions processes and controls for change / patch management on IT infrastructure and software.	Adequate Assurance
Follow-Up Audits			
Planning Enforcement – Follow Up	Draft Report	Follow up of controls put in place from the 2019/20 Planning Enforcement Audit	Adequate Assurance
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
Further Audits Agreed by Audit Committee (October 2020)			

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 Govenance (COVID-19)	Complete	To review the impact that COVID-19 has had on the governance arrangements within the Council	Adequate 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