

# INTERNAL AUDIT PLAN 2017/18

## A.3 Appendix B

Audit	Risk Score	Days	Corporate Risk Register Ref	Corporate Priorities and Objectives	Comments
<b>KEY SYSTEMS</b>					
Departmental Procurement	100	30		Good Governance Deliver High Quality Affordable Services	Enhanced level of audit to identify and resolve procedural issues regarding procurement
Housing Benefit	98	15	6c	Support the Vulnerable	
Business Rates	90	10	8b	Balance our Budget Support Rural Communities	Light touch audit
Main Accounting System	86	10	5a, 8a, 8b	Delivering High Quality Affordable Services Balance our Budget	Light touch audit
Corporate and Ethical Governance	82	12	3a, 3b	Good Governance Engagement with the Community	
Banking	80	5		Good Governance	Light touch audit
Council Tax	79	10	8a	Support the Vulnerable	Light touch audit
Payroll	75	7		Good Governance	Light touch audit
Creditors	72	5		Good Governance	Light touch audit
Treasury Management	72	7		Balance our Budget Make the most of our Assets	
Housing Rents	71	10		Good Governance Make the most of our Assets	Light touch audit
Payments Received	68	10		Good Governance	
Sundry Debtors	60	10		Good Governance	

# INTERNAL AUDIT PLAN 2017/18

## A.3 Appendix B

Audit	Risk Score	Days	Corporate Risk Register Ref	Corporate Priorities and Objectives	Comments
<b>EMERGING KEY PROJECTS</b>		20	2f, 2i	Jaywick Sands Community Development Economic Development Delivery Garden Community Deliver High Quality Affordable Services Transform the way we Work Council House Building	Provision of time for emerging projects, eg. Jaywick, Garden Communities
<b>OTHER SYSTEMS</b>					
Asset Management	83	20	1a, 2d	Financial Self Sufficiency Make the most of our Assets	Includes follow up from previous audit and operation of new Commercial Property Investment fund
Risk Management	80	10		Good Governance	
S106	80	15		Deliver a Quality Living Environment	Follow up audit
Corporate Counter Fraud	78	10	3d	Good Governance	Deferred from 2016/17
Princes Theatre and Essex Hall	78	15		Maximising Tourism and Leisure Opportunities	
Regeneration and Inward Investment	77	15		Improved Broadband Economic Development Delivery Local Regeneration Support Business Growth Enable Better Job Prospects	

## INTERNAL AUDIT PLAN 2017/18

## A.3 Appendix B

Audit	Risk Score	Days	Corporate Risk Register Ref	Corporate Priorities and Objectives	Comments
Coast Protection	75	7	2a	Cliff Stabilisation	Deferred from 2016/17 – includes contractual requirement to undertake final account audit on Holland – on – Sea scheme
Licensing	73	12		Good Governance Deliver a Quality Living Environment	
Parking Services	73	15		Make the most of our Assets	
Departmental Staff Allowances and Time Insurance	70	15		Good Governance	
Walton – on – the – Naze Lifestyles	70	10		Good Governance	
Walton – on – the – Naze Lifestyles	70	15		Enhancing Leisure Facilities	Deferred from 2016/17 due to temporary closure of site
Engineering Services	66	10		Make the most of our Assets	
Health and Safety	66	10	3c	Good Governance	To review Corporate Health and Safety arrangements following introduction of revised arrangements
Departmental Governance	61	10		Good Governance	Staff gifts, hospitality and declarations of interest
Housing Repair and Maintenance	57	18		Deliver a Quality Living Environment	
Member Support	55	10	3a	Good Governance	To include disclosure of Members gifts, hospitality and business, and Members allowances.

## INTERNAL AUDIT PLAN 2017/18

## A.3 Appendix B

Audit	Risk Score	Days	Corporate Risk Register Ref	Corporate Priorities and Objectives	Comments
<b>COMPUTER AUDIT</b>					
Human Resources / Payroll Application Review	82	5		Good Governance	Follow up audit
IT Governance	78	7	1c, 6a, 6c, 6d	Good Governance	
IT Support	76	7	6d	Make the most of our Assets	
IT Infrastructure	72	10	1b, 1c, 2f, 6c, 6d	Transforming the way we work	
Cash Receipting Application Review	60	5		Good Governance	
<b>ACTION TRACKING / FOLLOW UP</b>		24			Ongoing work to monitor that issues identified during audits are addressed
<b>CARRY FORWARD OF WORK IN PROGRESS</b>		75			To enable completion of 2016/17 audits in progress at 31 <sup>st</sup> March 2017
<b>PROACTIVE ANTI FRAUD</b>		30		Good Governance	To examine emerging fraud risks and potential exposures identified
<b>AD HOC</b>		89			Consultancy and advice, requested and unplanned audits, investigations