

## A.1 APPENDIX A

Tendring District Council Internal Audit				
2022/23 Internal Audit Plan				
Audit Title	Days Allocated	Total Days	Comments	Associated Inherent Risk Categories
<b>Key Systems / Key Financial Risk Areas</b>				
Procurement	20		To review the Councils compliance with procurement rules including internal ordering processes and the external collaborative arrangement with ECC.	<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>
Accounts Payable	10		To review the mechanisms for making payments and ensure that all required controls are in place and followed as expected.	<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>

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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	5		Root cause analysis / Data Analytics	<ul style="list-style-type: none"> <li>• Financial</li> </ul>
Cash and Bank	10		To review the controls in place for collecting and recording cash, including any cash collection contracts in place. Banking arrangements and the management of the Councils bank accounts will also be included within this review.	<ul style="list-style-type: none"> <li>• Financial</li> </ul> <p>- General Governance</p>
Health and Safety	5		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>110</b>		

Other Systems / Service Area				
Risk Management	5		Required annually under PSIAS and Cipfa guidance	<p>- General Governance</p>
Coastal Protection	10		To assess the management of Coastal Protection processes within the Council. This includes strategic planning, programme delivery and safety requirements.	<ul style="list-style-type: none"> <li>• Reputation</li> <li>• Financial</li> <li>• Safety</li> </ul> <p>- General Governance and Fraud</p>

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Partnerships – External Health Funding	10		To understand the objectives and obligations attached to external health funding and assess the governance arrangements in place for delivering against those objectives within current resources	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> <li>- General Governance</li> </ul>
Recycling and Waste	15		To assess the current waste and recycling contracts in place and review the contract management and performance processes in place. Processes and procedures relating to fly tipping complaints will be included within this review.	<ul style="list-style-type: none"> <li>• Reputation</li> <li>• Financial</li> <li>- General Governance</li> </ul>
Housing Repairs and Maintenance	10		To assess the processes and procedures in place for managing and monitoring specific Housing Repair and Maintenance contracts.	<ul style="list-style-type: none"> <li>• Financial</li> <li>- General Governance and Fraud</li> </ul>
Parking Services	10		Undertake an Internal Audit of Parking Services and assess the internal control environment and capacity to deliver services	<ul style="list-style-type: none"> <li>• Financial</li> <li>- General Governance</li> </ul>
Open Spaces, Horticulture and Playgrounds	15		To review the management of the service and compare delivery against departmental objectives. Ensure that all relevant internal controls are followed.	<ul style="list-style-type: none"> <li>• Safety</li> <li>• Reputation</li> <li>• Financial</li> <li>- General Governance</li> </ul>
Section 106 Agreements	10		To review all processes relating to Section 106 Agreements and ensure that a robust monitoring and fee management process remains in place.	<ul style="list-style-type: none"> <li>• Financial</li> <li>• Reputation</li> <li>- General Governance</li> </ul>

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Other Systems / Service Area				
Land Charges	8		To review all processes relating to Land Charges and ensure that effective monitoring and fee management processes remain in place.	<ul style="list-style-type: none"> <li>• Reputational</li> <li>• Financial</li> <li>- General Governance</li> </ul>
Licensing	10		Licensing processes to be assessed and ensure that the Council are complying with all relevant legislative and regulatory requirements while managing licensing revenue.	<ul style="list-style-type: none"> <li>• Reputation</li> <li>- General Governance</li> </ul>
Beach Huts	5		Review the management of Beach Huts including fee income and assurance of owner compliance with relevant regulations.	<ul style="list-style-type: none"> <li>• Reputation</li> <li>• Financial</li> <li>- General Governance</li> </ul>
Career Track	6		Allocated days to support the Career Track service in implementing their improvement action plan for the coming year.	<ul style="list-style-type: none"> <li>• Reputation</li> <li>- General Governance</li> </ul>
Housing Allocations	15		Assess the management of housing allocations and ensure compliance with relevant legislation and regulations as well as internal controls in place.	<ul style="list-style-type: none"> <li>• Reputation</li> <li>- General Governance</li> </ul>
Seafront Management	10		To review all activities relating to the management of services on Tendring seafronts.	<ul style="list-style-type: none"> <li>• Reputation</li> <li>• Financial</li> <li>- General Governance and Fraud</li> </ul>
CCTV	5		Ensure that the Council is compliant with all regulations and legislation relating to the management of CCTV.	<ul style="list-style-type: none"> <li>• Reputation</li> <li>- General Governance</li> </ul>

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Freeport East	6		Allocated days to support any required reviews relating to Freeport East. Likely to involve governance or financial assessments.	<ul style="list-style-type: none"> <li>• Reputational</li> <li>• Financial</li> </ul> <p>- General Governance</p>
Jaywick Sands Market Project	10		To review the arrangements in place for the delivery of the Jaywick Sands Market. Will involve working with partners on the project and reliance on alternative assurance activities.	<ul style="list-style-type: none"> <li>• Reputational</li> <li>• Financial</li> </ul> <p>- General Governance and Fraud</p>
Emerging Risks from Legislative Changes	15		Assess all legislation that directly affects public services provided by TDC and identify potential risks in which the Council are unable to control to support future risk management activities.	<ul style="list-style-type: none"> <li>• Reputational</li> <li>• Financial</li> </ul> <p>- General Governance and Fraud</p>
Emerging Key Projects	10		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> </ul> <p>- General Governance and Fraud</p>
		<b>185</b>		

<b>IT Audit</b>				
IT Governance	5		PSIAS expectation that this will be covered each year.	- General Governance
Freedom of Information Requests / Subject Access Requests	5		To assess the processes and procedures in place for managing FOI and SAR requests	<ul style="list-style-type: none"> <li>• Reputation</li> </ul> <p>- General Governance</p>
		<b>10</b>		

<b>Action Tracking / Follow Up</b>	35		Time allocated to chase, monitor and review the implementation of outstanding audit actions	• N/A
		<b>35</b>		

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<b>Carry Forward of Work in Progress</b>	50		Audits in progress at 31st March 2021. May be necessary to revise figure at late stage in plan process	<ul style="list-style-type: none"> <li>N/A</li> </ul>
		<b>50</b>		

<b>Other</b>				
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>
		<b>60</b>		

<b>Total</b>		<b>450</b>		
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**\*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.