

<b>Tendring District Council Internal Audit</b>			
<b>2021/22 Internal Audit Plan Progress Report</b>			
<b>Audit Title</b>	<b>Status Jan 2022</b>	<b>Audit Type</b>	<b>Audit Opinion</b>
<b>Key Systems / Key Financial Risk Areas</b>			
<b>Procurement</b>	<b>Fieldwork</b>	<b>To review the Councils compliance with procurement rules for works or services of value which require a tender exercise</b>	To Be Confirmed
Housing Benefits	Fieldwork	Different Techniques involved. Likely to include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.	To Be Confirmed
National Non Domestic 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	To Be Confirmed
Main Accounting System	Fieldwork	To review the Councils Main Accounting System which includes management accounting processes and budget monitoring and reporting	To Be Confirmed
<b>Corporate Governance</b>	<b>Complete</b>	<b>Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation</b>	<b>Substantial Assurance</b>
<b>Council Tax</b>	<b>Complete</b>	<b>Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.</b>	<b>Adequate Assurance</b>
<b>Payroll</b>	<b>Complete</b>	<b>Data Analytics is the main audit technique used within this audit</b>	<b>Adequate Assurance</b>

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	Adequate Assurance
Accounts Receivable	Fieldwork	To review the income management processes involved for collecting income within the Accountancy department and service departments	To Be Confirmed
Banking	Complete	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	Substantial Assurance
Health and Safety	Fieldwork	Spot checks on service area's to ascertain compliance with H & S recommendations	To Be Confirmed

Other Services / Systems			
Pre and Post Employment Checks	Complete	To review pre and post-employment checks of staff and the different legislative and regulatory requirement for the many different roles within the organisation	Adequate Assurance
Risk Management	Complete	Required annually under PSIAS and Cipfa guidance	Adequate Assurance
Bereavement Services	Complete	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	Adequate Assurance
Housing Repairs and Maintenance	Fieldwork	To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works	To Be Confirmed

<b>Careline</b>	<b>Draft Report</b>	<b>Undertake Internal Audit of Careline Services and assess the internal control environment and capacity to deliver services</b>	<b>To Be Confirmed</b>
Transformation Programme	Allocated	Review of governance arrangements, decision making, cost / benefit analysis and benefit realisation	Consultancy
Waste Management – Northbourne Depot	Allocated	Review Waste Management procedures within the Councils Depot	To Be Confirmed
<b>Planning Development</b>	<b>Complete</b>	<b>To review Planning Development processes and ensure that the Council are complying with all relevant legislative and regulatory requirements</b>	<b>Adequate Assurance</b>
<b>Building Control</b>	<b>Complete</b>	<b>To review the effectiveness of the Building Control service and the management of operational services, strategic priorities and income management</b>	<b>Adequate Assurance</b>
Depot Operations	Allocated	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	To Be Confirmed
Carbon Neutrality	Allocated	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	To Be Confirmed
Strategic Housing	Allocated	To review and assess the services progress in delivering key strategic objectives and obligations	To Be Confirmed

Performance Management	Complete	To review the Councils performance management processes and procedures at a strategic and operational level	Adequate Assurance
<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	Consultative Review
IT Governance	Allocated	PSIAS expectation that this will be covered each year.	To Be Confirmed
Information / IT Security	Allocated	To review the Councils policies and procedures for ensuring that information and IT security assets remain secure and protected	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