

Tendring District Council Internal Audit			
2021/22 Internal Audit Plan Progress Report			
Audit Title	Status Sept 2022	Audit Type	Audit Opinion
Key Systems / Key Financial Risk Areas			
Housing Strategy	Delayed	To review and assess the services progress in delivering key strategic objectives and obligations	To be confirmed
Depot Operations	Complete	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	Improvement Required
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Key Systems / Key Financial Risk Areas			
Procurement	Unallocated	To review the Councils compliance with procurement rules for works or services of value which require a tender exercise	To be confirmed
Housing Benefits	Allocated	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
Accounts Payable	Allocated	To review the mechanisms for making payments and ensure that all required controls are in place and followed as expected.	To be confirmed

Corporate Governance	Allocated	Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation	To be confirmed
Council Tax	Fieldwork	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	To be confirmed
Payroll	Allocated	Data Analytics is the main audit technique used within this audit	To be confirmed
Treasury Management	Fieldwork	Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used	To be confirmed
Housing Rents	Unallocated	Root cause analysis / Data Analytics	To be confirmed
Cash and Bank	Fieldwork	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	To be confirmed
Health and Safety	Unallocated	Spot checks on service area's to ascertain compliance with H & S recommendations	To be confirmed

Other Services / Systems			
Risk Management	Unallocated	Required annually under PSIAS and Cipfa guidance	To be confirmed
Coastal Protection	Unallocated	To assess the management of Coastal Protection processes within the Council. This includes strategic planning, programme delivery and safety requirements	To be confirmed

Housing Repairs and Maintenance	Unallocated	To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works	To be confirmed
Partnerships – External Health Funding	Unallocated	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	To be confirmed
Recycling and Waste	Unallocated	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	To be confirmed
Parking Services	Complete	Undertake an Internal Audit of Parking Services and assess the internal control environment and capacity to deliver services	Adequate Assurance
Open Spaces, Horticulture and Playgrounds	Fieldwork	To review the management of the service and compare delivery against departmental objectives. Ensure that all relevant internal controls are followed	To be confirmed
Section 106 Agreements	Complete	To review all processes relating to Section 106 Agreements and ensure that a robust monitoring and fee management process remains in place	Adequate Assurance
Land Charges	Complete	To review all processes relating to Land Charges and ensure that effective monitoring and fee management processes remain in place	Substantial Assurance
Licensing	Fieldwork	Licensing processes to be assessed and ensure that the Council are complying with all relevant legislative and regulatory requirements while managing licensing revenue	To be confirmed
Beach Huts	Complete		Adequate Assurance

		Review the management of Beach Huts including fee income and assurance of owner compliance with relevant regulations	
Career Track	Allocated	Allocated days to support the Career Track service in implementing their improvement action plan for the coming year	Consultancy
Housing Allocations	Fieldwork	Assess the management of housing allocations and ensure compliance with relevant legislation and regulations as well as internal controls in place	To be confirmed
Seafront Management	Fieldwork	To review all activities relating to the management of services on Tendring seafronts	To be confirmed
CCTV	Allocated	Ensure that the Council is compliant with all regulations and legislation relating to the management of CCTV	To be confirmed
Freeport East	Allocated	Allocated days to support any required reviews relating to Freeport East. Likely to involve governance or financial assessments	To be confirmed
Jaywick Sands Market Project	Unallocated	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	To be confirmed
Emerging Risks from Legislative Changes	Unallocated	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	To be confirmed
Computer Audit			

IT Governance	Allocated	PSIAS expectation that this will be covered each year.	To be confirmed
Freedom of Information Requests / Subject Access Requests	Allocated	To assess the processes and procedures in place for managing FOI and SAR requests	To be confirmed

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