





Tendring District Council Internal Audit Plan
(Position at May 2017)

A1 Appendix B





Audit Subject	Status 31st March 2017	Status May 2017	Opinion	Comments
<u>2014/15 Internal Audit Plan</u>				
(Audits where Final Report not issued by 31 st March 2016)				
<u>Assurance Work – Other Systems</u>				
S106 (Follow Up)	Completed		Improvement Required	Reported June 2016
<u>2015/16 Internal Audit Plan</u>				
(Audits where Final Report not issued by 31 st March 2016)				
<u>Assurance Work – Key Systems</u>				
Corporate and Ethical Governance	Completed		Substantial Assurance	Reported June 2016
Housing Benefits	Completed		Adequate Assurance	Reported June 2016
Housing Rents	Completed		Substantial Assurance	Reported June 2016
National Non Domestic Rates	Completed		Adequate Assurance	Reported June 2016
Sundry Debtors	Completed		Improvement Required	Reported June 2016
<u>Assurance Work – Other Systems</u>				
Development Management	Completed		Adequate Assurance	Reported September 2016
Elections and Electoral Registration	Completed		Substantial Assurance	Reported June 2016
Emergency Planning	Completed		Adequate Assurance	Reported June 2016
Household Waste and Recyclable Materials	Completed		Adequate Assurance	Reported September 2016
Housing Repair and Maintenance	Completed		Adequate Assurance	Reported September 2016
Open Spaces, Horticulture and Play Areas	Completed		Adequate Assurance	Reported January 2017
Parking Services	Completed		Adequate Assurance	Reported September 2016
Planning Enforcement	Completed		Adequate Assurance	Reported September 2016
Risk Management	Completed		Substantial Assurance	Reported June 2016




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<u>Assurance Work – Computer Audit</u>				
ICT Business Continuity / Disaster Recovery	Completed		Adequate Assurance	Reported September 2016
IT Governance	Completed		Adequate Assurance	Reported September 2016
<u>AUDITS SCHEDULED TO COMMENCE IN 2016/17</u>				
<u>2016/17 Internal Audit Plan</u>				
<u>Assurance Work – Key Systems</u>				
Bank Account	Completed		Substantial Assurance	Reported March 2017
Business Rates	Fieldwork	Completed	Substantial Assurance 	
Corporate and Ethical Governance	Fieldwork	Completed	Adequate Assurance 	
Corporate Procurement Review				
Ordering Compliance	Allocated	Draft Report		
Council Tax	Completed		Adequate Assurance	Reported March 2017
Creditors	Completed		Substantial Assurance	Reported January 2017
Departmental Procurement				
Procurement – Contractor Use	Completed		Improvement Required	Reported January 2017
Public Realm Procurement	Fieldwork	Draft Report		
Housing Benefit	Fieldwork	Completed	Substantial Assurance 	
Housing Rents	Completed		Adequate Assurance	Reported March 2017
Main Accounting System	Completed		Substantial Assurance	Reported March 2017
Payments Received	Draft Report	Completed	Adequate Assurance 	
Payroll	Completed		Substantial Assurance	Reported January 2017

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Sundry Debtors	Fieldwork	Completed	Improvement Required 	
Treasury Management	Completed		Substantial Assurance	Reported March 2017
<u>Assurance Work - Emerging Key Projects</u>				
Audits to be arranged	Deferred			Included in 2017/18 Plan
<u>Assurance Work – Other Systems</u>				
Beach Huts	Completed		Adequate Assurance	Reported January 2017
Bereavement Services	Completed		Adequate Assurance	Reported January 2017
Building Control	Allocated	Fieldwork		
Coast Protection	Deferred			Included in 2017/18 Plan
Financial Resilience	Completed		Adequate Assurance	Reported January 2017
Fraud and Compliance Team	Deferred			Included in 2017/18 Plan
Grants / Financial Assistance	Fieldwork	Completed	Adequate Assurance 	
Housing Allocations	Completed		Improvement Required	Reported September 2016
Housing Repairs and Maintenance	Draft Report	Completed	Adequate Assurance 	
Leisure Services Development Programme	Completed		Substantial Assurance	Reported September 2016
Planning Policy	Unallocated	Unallocated		
Public Conveniences	Completed		Adequate Assurance	Reported March 2017
Risk Management	Fieldwork	Completed	Improvement Required 	
Staff Allowances				
Corporate Services	Completed		Adequate Assurance	Reported January 2017
Operational Services	Completed		Substantial Assurance	Reported January 2017
Street Sweeping	Completed		Adequate Assurance	Reported September 2016
Walton – on – the – Naze Lifestyles	Deferred			Included in 2017/18 Plan

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<u>Assurance Work – Computer Audit</u>				
IT Governance	Allocated	Completed	Substantial Assurance	
I T Project Management	Fieldwork	Fieldwork		
Payroll / Human Resources – Computer Application Review	Completed		Improvement Required	Reported January 2017
Revenues and Benefits Computer Application Review	Completed		Adequate Assurance	Reported January 2017
Uniform Application Review	Fieldwork	Completed	Improvement Required	
<u>Proactive Anti-Fraud Audits</u>				
Anti Fraud - Creditors	Completed		Substantial Assurance	
<u>AUDITS SCHEDULED TO COMMENCE IN 2017/18</u>				
<u>2017/18 Internal Audit Plan</u>				
<u>Assurance Work – Key Systems</u>				
Banking		Unallocated		
Business Rates		Unallocated		
Corporate and Ethical Governance		Unallocated		
Council Tax		Unallocated		
Creditors		Unallocated		
Departmental Procurement		Unallocated		
Housing Benefit		Unallocated		
Housing Rents		Unallocated		

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Main Accounting System		Unallocated		
Payments Received		Unallocated		
Payroll		Unallocated		
Sundry Debtors		Unallocated		
Treasury Management		Unallocated		
<u>Assurance Work – Emerging Key Projects</u>				
Audits to be arranged		Unallocated		
<u>Assurance Work – Other Systems</u>				
Asset Management		Unallocated		
Coast Protection		Unallocated		
Corporate Counter Fraud		Unallocated		
Departmental Governance		Allocated		
Departmental Staff Allowances and Time				
Chief Executive and Management Support		Allocated		
Planning and Regeneration		Unallocated		
Engineering Services		Allocated		
Health and Safety		Unallocated		
Housing Repair and Maintenance				
Kitchen and Bathroom Replacement Contract		Allocated		
Heating Refurbishment Contract		Unallocated		
Insurance		Fieldwork		
Licensing		Unallocated		
Member Support		Allocated		
Parking Services		Unallocated		
Princes Theatre and Essex Hall		Allocated		
Regeneration and Inward Investment		Unallocated		
Risk Management		Unallocated		

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S106 Walton – on – the – Naze Lifestyles		Unallocated Fieldwork		
<u>Assurance Work – Computer Audit</u>				
Cash Receipting Application Review		Allocated		
Human Resources / Payroll Application Review		Unallocated		
IT Governance		Unallocated		
IT Infrastructure		Unallocated		
IT Support		Unallocated		
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			
Completed	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			