

<b>Tendring District Council Internal Audit</b>			
<b>2022/23 Internal Audit Plan Progress Report</b>			
<b>Audit Title</b>	<b>Status Dec 2022</b>	<b>Audit Type</b>	<b>Audit Opinion</b>
<b>Key Systems / Key Financial Risk Areas</b>			
Housing Strategy	Delayed	To review and assess the services progress in delivering key strategic objectives and obligations	To be confirmed
Procurement	Fieldwork	To review the Councils compliance with procurement rules for works or services of value which require a tender exercise	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
Accounts Payable	Complete	To review the mechanisms for making payments and ensure that all required controls are in place and followed as expected.	Adequate Assurance
Corporate Governance	Fieldwork	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	Complete	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	Adequate Assurance

Payroll	Complete	Data Analytics is the main audit technique used within this audit	Substantial Assurance
Treasury Management	Complete	Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used	Substantial Assurance
Housing Rents	Allocated	Root cause analysis / Data Analytics	To be confirmed
Cash and Bank	Complete	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	Substantial Assurance
Health and Safety	Allocated	Spot checks on service area's to ascertain compliance with H & S recommendations	To be confirmed

## Other Services / Systems

Risk Management	Allocated	Required annually under PSIAS and Cipfa guidance	To be confirmed
Coastal Protection	Allocated	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	Allocated	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	Allocated	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	Allocated	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
<b>Parking Services</b>	<b>Complete</b>	<b>Undertake an Internal Audit of Parking Services and assess the internal control environment and capacity to deliver services</b>	<b>Adequate Assurance</b>
<b>Open Spaces, Horticulture and Playgrounds</b>	<b>Complete</b>	<b>To review the management of the service and compare delivery against departmental objectives. Ensure that all relevant internal controls are followed</b>	<b>Adequate Assurance</b>
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	<b>Substantial Assurance</b>
<b>Licensing</b>	<b>Complete</b>	<b>Licensing processes to be assessed and ensure that the Council are complying with all relevant legislative and regulatory requirements while managing licensing revenue</b>	<b>Adequate Assurance</b>
Beach Huts	Complete	Review the management of Beach Huts including fee income and assurance of owner compliance with relevant regulations	Adequate Assurance
Career Track	Complete	Allocated days to support the Career Track service in implementing their improvement action plan for the coming year	Consultancy
<b>Housing Allocations</b>	<b>Draft Report</b>	<b>Assess the management of housing allocations and ensure compliance with relevant legislation and regulations as well as internal controls in place</b>	<b>To be confirmed</b>

<b>Seafront Management</b>	<b>Complete</b>	<b>To review all activities relating to the management of services on Tendring seafronts</b>	<b>Adequate Assurance</b>
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	Allocated	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	Allocated	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			
<b>IT Governance</b>	<b>Fieldwork</b>	<b>PSIAS expectation that this will be covered each year.</b>	<b>To be confirmed</b>
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**

<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