

| Tendring District Council Internal Audit | | | |
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| 2022/23 Internal Audit Plan Progress Report | | | |
| Audit Title | Status Feb 2022 | Audit Type | Audit Opinion |
| Key Systems / Key Financial Risk Areas | | | |
| 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 | Complete | Different Techniques involved. Likely to include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted. | Substantial Assurance |
| 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 | Complete | Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation | Substantial Assurance |
| 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 |

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| 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 | 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 | Fieldwork | Spot checks on service area's to ascertain compliance with H & S recommendations | To be confirmed |

| Other Services / Systems | | | |
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| Risk Management | Fieldwork | Required annually under PSIAS and Cipfa guidance | To be confirmed |
| Coastal Protection | Deferred | 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 | 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 |
| Partnerships – External Health Funding | Fieldwork | 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 | Fieldwork | 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 |

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| 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 | Complete | To review the management of the service and compare delivery against departmental objectives. Ensure that all relevant internal controls are followed | Adequate Assurance |
| 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 | Complete | Licensing processes to be assessed and ensure that the Council are complying with all relevant legislative and regulatory requirements while managing licensing revenue | Adequate Assurance |
| 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 |
| Housing Allocations | Complete | 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 | Complete | To review all activities relating to the management of services on Tendring seafronts | Adequate Assurance |

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| CCTV | Deferred | Ensure that the Council is compliant with all regulations and legislation relating to the management of CCTV | To be confirmed |
| Freeport East | Delayed | 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 | Fieldwork | 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 | Delayed | 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 | Complete | PSIAS expectation that this will be covered each year. | To be confirmed |
| Freedom of Information Requests / Subject Access Requests | Fieldwork | To assess the processes and procedures in place for managing FOI and SAR requests | To be confirmed |

Status Key

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| 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 |